



**JIM PETRO**  
**AUDITOR OF STATE**  

---

**STATE OF OHIO**



VILLAGE OF JENERA  
HANCOCK COUNTY

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## REPORT OF INDEPENDENT ACCOUNTANTS

Village of Jenera  
Hancock County  
103 South Main Street  
P.O. Box 57  
Jenera, Ohio 45841-0057

To the Village Council:

We have audited the accompanying financial statements of the Village of Jenera (the Village) as of and for the years ended December 31, 2001 and 2000. These financial statements are the responsibility of the Village's management. Our responsibility is to express an opinion on these financial statements based on our audit.

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

As discussed in Note 1, the Village prepares its financial statements on the basis of accounting prescribed or permitted by the Auditor of State, which is a comprehensive basis of accounting other than generally accepted accounting principles.

In our opinion, the financial statements referred to above present fairly, in all material respects, the combined fund cash balances of the Village as of December 31, 2001 and 2000, and its combined cash receipts and disbursements for the years then ended on the basis of accounting described in Note 1.

In accordance with *Government Auditing Standards*, we have also issued our report dated June 5, 2002 on our consideration of the Village's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts and grants. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* and should be read in conjunction with this report in considering the results of our audits.

This report is intended solely for the information and use of management, Village Council and other officials authorized to receive this report under § 117.26, Ohio Revised Code, and is not intended to be and should not be used by anyone other than these specified parties.

A handwritten signature in black ink, appearing to read "Jim Petro". The signature is stylized with a large, looping initial "J" and a cursive "Petro".

**Jim Petro**  
Auditor of State

June 5, 2002

**VILLAGE OF JENERA  
HANCOCK COUNTY**

**COMBINED STATEMENT OF CASH RECEIPTS, CASH DISBURSEMENTS, AND  
CHANGES IN FUND CASH BALANCES - ALL GOVERNMENTAL FUND TYPES  
FOR THE YEAR ENDED DECEMBER 31, 2001**

	<u>Governmental Fund Types</u>		<b>Totals (Memorandum Only)</b>
	<u>General</u>	<u>Special Revenue</u>	
<b>Cash Receipts:</b>			
Property Tax and Other Local Taxes	\$8,388	\$4,062	\$12,450
Intergovernmental Receipts	63,249	8,449	71,698
Charges for Services	6,445	15,570	22,015
Donations		17,280	17,280
Earnings on Investments	4,523	861	5,384
Miscellaneous	2,813	1,727	4,540
	<hr/>	<hr/>	<hr/>
Total Cash Receipts	85,418	47,949	133,367
<b>Cash Disbursements:</b>			
Current:			
Security of Persons and Property	4,576	14,350	18,926
Public Health Services	706		706
Leisure Time Activities	6,774		6,774
Community Environment	5,397		5,397
Basic Utility Services	9,138	3,322	12,460
Transportation	500	1,447	1,947
General Government	25,753		25,753
Capital Outlay	40,744	24,481	65,225
	<hr/>	<hr/>	<hr/>
Total Cash Disbursements	93,588	43,600	137,188
Total Receipts Over/(Under) Disbursements	(8,170)	4,349	(3,821)
Fund Cash Balances, January 1	117,917	37,793	155,710
	<hr/>	<hr/>	<hr/>
<b>Fund Cash Balances, December 31</b>	<b><u>\$109,747</u></b>	<b><u>\$42,142</u></b>	<b><u>\$151,889</u></b>

*The notes to the financial statements are an integral part of this statement.*

**VILLAGE OF JENERA  
HANCOCK COUNTY**

**COMBINED STATEMENT OF CASH RECEIPTS, CASH DISBURSEMENTS,  
AND CHANGES IN FUND CASH BALANCES  
PROPRIETARY AND SIMILAR FIDUCIARY FUND TYPES  
FOR THE YEAR ENDED DECEMBER 31, 2001**

	<u>Proprietary Fund Type</u>	<u>Fiduciary Fund Type</u>	<u>Totals (Memorandum Only)</u>
	<u>Enterprise</u>	<u>Nonexpendable Trust</u>	
<b>Operating Cash Receipts:</b>			
Charges for Services	\$22,724		\$22,724
Interest		\$71	71
	<u>22,724</u>	<u>71</u>	<u>22,795</u>
<b>Operating Cash Disbursements:</b>			
Personal Services	800		800
Contractual Services	8,986		8,986
Supplies and Materials	378	700	1,078
	<u>10,164</u>	<u>700</u>	<u>10,864</u>
Operating Income	12,560	(629)	11,931
Fund Cash Balances, January 1	<u>44,114</u>	<u>3,115</u>	<u>47,229</u>
<b>Fund Cash Balances, December 31</b>	<b><u>\$56,674</u></b>	<b><u>\$2,486</u></b>	<b><u>\$59,160</u></b>

*The notes to the financial statements are an integral part of this statement.*



**VILLAGE OF JENERA  
HANCOCK COUNTY**

**COMBINED STATEMENT OF CASH RECEIPTS, CASH DISBURSEMENTS, AND  
CHANGES IN FUND CASH BALANCES - ALL GOVERNMENTAL FUND TYPES  
FOR THE YEAR ENDED DECEMBER 31, 2000**

	<u>Governmental Fund Types</u>		<b>Totals (Memorandum Only)</b>
	<u>General</u>	<u>Special Revenue</u>	
<b>Cash Receipts:</b>			
Property Tax and Other Local Taxes	\$8,071	\$3,903	\$11,974
Intergovernmental Receipts	51,026	16,785	67,811
Charges for Services	6,130	15,510	21,640
Earnings on Investments	6,827	1,300	8,127
Miscellaneous	984		984
Total Cash Receipts	<u>73,038</u>	<u>37,498</u>	<u>110,536</u>
<b>Cash Disbursements:</b>			
Current:			
Security of Persons and Property	2,256	13,660	15,916
Public Health Services	712		712
Leisure Time Activities	6,585		6,585
Community Environment	5,520		5,520
Basic Utility Services	8,257	3,235	11,492
Transportation		2,244	2,244
General Government	25,299		25,299
Capital Outlay	8,451	9,214	17,665
Total Cash Disbursements	<u>57,080</u>	<u>28,353</u>	<u>85,433</u>
Total Receipts Over Disbursements	15,958	9,145	25,103
Fund Cash Balances, January 1	<u>101,959</u>	<u>28,648</u>	<u>130,607</u>
<b>Fund Cash Balances, December 31</b>	<b><u>\$117,917</u></b>	<b><u>\$37,793</u></b>	<b><u>\$155,710</u></b>

*The notes to the financial statements are an integral part of this statement.*

**VILLAGE OF JENERA  
HANCOCK COUNTY**

**COMBINED STATEMENT OF CASH RECEIPTS, CASH DISBURSEMENTS,  
AND CHANGES IN FUND CASH BALANCES  
PROPRIETARY AND SIMILAR FIDUCIARY FUND TYPES  
FOR THE YEAR ENDED DECEMBER 31, 2000**

	<u>Proprietary Fund Type</u>	<u>Fiduciary Fund Type</u>	<u>Totals (Memorandum Only)</u>
	<u>Enterprise</u>	<u>Nonexpendable Trust</u>	
<b>Operating Cash Receipts:</b>			
Charges for Services	\$18,061		\$18,061
Interest		\$83	83
Total Operating Cash Receipts	<u>18,061</u>	<u>83</u>	<u>18,144</u>
<b>Operating Cash Disbursements:</b>			
Personal Services	800		800
Contractual Services	5,552		5,552
Supplies and Materials	73		73
Total Operating Cash Disbursements	<u>6,425</u>		<u>6,425</u>
Operating Income	<u>11,636</u>	<u>83</u>	<u>11,719</u>
<b>Non-Operating Cash Receipts:</b>			
Proceeds from Notes	<u>10,000</u>		<u>10,000</u>
Net Receipts Over Disbursements	21,636	83	21,719
Fund Cash Balances, January 1	<u>22,478</u>	<u>3,032</u>	<u>25,510</u>
<b>Fund Cash Balances, December 31</b>	<b><u><u>\$44,114</u></u></b>	<b><u><u>\$3,115</u></u></b>	<b><u><u>\$47,229</u></u></b>

*The notes to the financial statements are an integral part of this statement.*

**VILLAGE OF JENERA  
HANCOCK COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS  
DECEMBER 31, 2001 AND 2000**

**1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

**A. Description of the Entity**

The Village of Jenera (the Village) is a body corporate and politic established to exercise the rights and privileges conveyed to it by the constitution and laws of the State of Ohio. The Village is directed by a publicly-elected six-member Council. The Village provides general government services, park operations and fire protection services.

The Village's management believes these financial statements present all activities for which the Village is financially accountable.

**B. Basis of Accounting**

These financial statements follow the basis of accounting prescribed or permitted by the Auditor of State, which is similar to the cash receipts and disbursements basis of accounting. Receipts are recognized when received in cash rather than when earned, and disbursements are recognized when paid rather than when a liability is incurred. Budgetary presentations report budgetary expenditures when a commitment is made (i.e., when an encumbrance is approved).

These statements include adequate disclosure of material matters, as prescribed or permitted by the Auditor of State.

**C. Cash and Investments**

Certificates of deposit and repurchase agreements are valued at cost

Investments are reported as assets. Accordingly, purchases of investments are not recorded as disbursements and sales of investments are not recorded as receipts. Gains or losses at the time of the sale are recorded as receipts or disbursements, respectively.

**D. Fund Accounting**

The Village uses fund accounting to segregate cash and investments that are restricted as to use. The Village classifies its funds into the following types:

**1. General Fund**

The General Fund is the general operating fund. It is used to account for all financial resources except those required to be accounted for in another fund.

**2. Special Revenue Fund**

These funds are used to account for proceeds from specific sources (other than from trusts or for capital projects) that are restricted to expenditure for specific purposes. The Village had the following significant Special Revenue Funds:

*Street Construction, Maintenance and Repair Fund* - This fund receives gasoline tax and motor vehicle tax money for constructing, maintaining and repairing Village streets.

**VILLAGE OF JENERA  
HANCOCK COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS  
DECEMBER 31, 2001 AND 2000  
(Continued)**

*Fire Fund* - This fund receives predetermined contract amounts for services provided to Eagle, Orange and Van Buren townships.

**3. Enterprise Funds**

These funds account for operations that are similar to private business enterprises where management intends that the significant costs of providing certain goods or services will be recovered through user charges. The Village had the following significant Enterprise Funds

*Sewer Construction Fund* - This fund receives charges for services from residents to cover the costs of the installation of a planned sewer system.

**4. Fiduciary Funds (Trust Fund)**

The trust fund is used to account for resources restricted by legally binding trust agreements. If the agreement requires the Village to maintain the corpus of the trust, the fund is classified as a nonexpendable trust fund. The Village had the following significant fiduciary fund:

Levi Vermillion Memorial Fund – This fund receives proceeds from the interest earned on the principal amount to be used for the Main Street and the Town Hall.

**E. Budgetary Process**

The Ohio Revised Code requires that each fund be budgeted annually.

**1. Appropriations**

Budgetary expenditures (that is, disbursements and encumbrances) may not exceed appropriations at the fund, function level of control, and appropriations may not exceed estimated resources. The Council must annually approve appropriation measures and subsequent amendments. The County Budget Commission must also approve the annual appropriation measure. Appropriations lapse at year end.

**2. Estimated Resources**

Estimated resources include estimates of cash to be received (budgeted receipts) plus cash as of January 1. The County Budget Commission must also approve estimated resources.

**3. Encumbrances**

The Ohio Revised Code requires the Village to reserve (encumber) appropriations when commitments are made. Encumbrances outstanding at year end are cancelled and reappropriated in the subsequent year.

A summary of 2001 and 2000 budgetary activity appears in Note 3.

**VILLAGE OF JENERA  
HANCOCK COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS  
DECEMBER 31, 2001 AND 2000  
(Continued)**

**F. Property, Plant and Equipment**

Acquisitions of property, plant and equipment are recorded as disbursements when paid. These items are not reflected as assets on the accompanying financial statements.

**2. EQUITY IN POOLED CASH AND INVESTMENTS**

The Village maintains a cash and investments pool used by all funds. The Ohio Revised Code prescribes allowable deposits and investments. The carrying amount of cash and investments at December 31 was as follows:

	2001	2000
Demand deposits	\$207,864	\$34,075
Certificates of deposit	3,185	3,114
Total deposits	211,049	37,189
Repurchase agreement		165,750
Total deposits and investments	\$211,049	\$202,939

**Deposits:** Deposits are either insured by the Federal Depository Insurance Corporation or collateralized by the financial institution's public entity deposit pool.

**Investments:** For all of 2000 and through February of 2001, the Village and its financial institution have an agreement in which the account balances are automatically invested in an overnight repurchase agreement. The Village's financial institution maintains securities to collateralize repurchase agreements. The securities are not in the Village's name. The financial institution maintains records identifying the Village as owner.

**3. BUDGETARY ACTIVITY**

Budgetary activity for the years ending December 31, 2001 and 2000] follows:

2001 Budgeted vs. Actual Receipts			
Fund Type	Budgeted Receipts	Actual Receipts	Variance
General	\$64,704	\$85,418	\$20,714
Special Revenue	45,050	47,949	2,899
Enterprise	18,000	22,724	4,724
Fiduciary	50	71	21
Total	\$127,804	\$156,162	\$28,358

**VILLAGE OF JENERA  
HANCOCK COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS  
DECEMBER 31, 2001 AND 2000  
(Continued)**

2001 Budgeted vs. Actual Budgetary Basis Expenditures

Fund Type	Appropriation Authority	Budgetary Expenditures	Variance
General	\$179,700	\$93,588	\$86,112
Special Revenue	81,650	43,600	38,050
Enterprise	62,000	10,164	51,836
Fiduciary	3,150	700	2,450
Total	<u>\$326,500</u>	<u>\$148,052</u>	<u>\$178,448</u>

2000 Budgeted vs. Actual Receipts

Fund Type	Budgeted Receipts	Actual Receipts	Variance
General	\$65,117	\$73,038	\$7,921
Special Revenue	34,950	37,498	2,548
Enterprise	37,000	28,061	(8,939)
Fiduciary	50	83	33
Total	<u>\$137,117</u>	<u>\$138,680</u>	<u>\$1,563</u>

2000 Budgeted vs. Actual Budgetary Basis Expenditures

Fund Type	Appropriation Authority	Budgetary Expenditures	Variance
General	\$167,000	\$57,080	\$109,920
Special Revenue	63,400	28,353	35,047
Enterprise	59,400	6,425	52,975
Fiduciary	3,080	3,080	3,080
Total	<u>\$292,880</u>	<u>\$91,858</u>	<u>\$201,022</u>

**4. PROPERTY TAX**

Real property taxes become a lien on January 1 preceding the October 1 date for which rates are adopted by Village Council. The State Board of Tax Equalization adjusts these rates for inflation. Property taxes are also reduced for applicable homestead and rollback deductions. Homestead and rollback amounts are then paid by the State, and are reflected in the accompanying financial statements as Intergovernmental Receipts. Payments are due to the County by December 31. If the property owner elects to make semiannual payments, the first half is due December 31. The second half payment is due the following June 20.

Public utilities are also taxed on personal and real property located within the Village.

Tangible personal property tax is assessed by the property owners, who must file a list of such property to the County by each April 30.

The County is responsible for assessing property, and for billing, collecting, and distributing all property taxes on behalf of the Village.

**VILLAGE OF JENERA  
HANCOCK COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS  
DECEMBER 31, 2001 AND 2000  
(Continued)**

**5. DEBT**

Debt outstanding at December 31, 2001 was as follows:

	<u>Principal</u>	<u>Interest Rate</u>
Ohio Water Development Authority Loan	\$10,000	0.00%

The Ohio Water Development Authority (OWDA) loan relates to sewer plant expansion project that was mandated by the Ohio Environmental Protection Agency. The OWDA has approved up to \$25,000 in loans to the Village for the planning stage of this project. The loans will be repaid in annual installments of \$2,500, at an interest rate of 0% over 10 years. The scheduled payment amount below assumes that \$25,000 will be borrowed. The scheduled payment will be adjusted to reflect any revisions in amounts actually borrowed. The loan is collateralized by sewer receipts. The Village has agreed to set utility rates sufficient to cover OWDA debt service requirements.

Amortization of the above debt, including interest, is scheduled as follows:

Year ending December 31:	OWDA Loan
2002	\$2,500
2003	2,500
2004	2,500
2005	2,500
2006	2,500
2007-2011	12,500
Total	\$25,000

**6. RETIREMENT SYSTEMS**

The Village's officials and employees belong to the Public Employees Retirement System (PERS) of Ohio. PERS are cost-sharing, multiple-employer plans. This plan provides retirement benefits, including postretirement healthcare, and survivor and disability benefits to participants as prescribed by the Ohio Revised Code.

Contribution rates are also prescribed by the Ohio Revised Code. PERS members contributed 8.5% of their wages. The Village contributed an amount equal to 13.55% of participants' gross salaries for 2001 and from January 1, 2000 through June 30, 2000. PERS temporarily reduced the employer contribution rate to 8.13%, effective July 1, 2000 through December 31, 2000. The Village has paid all contributions required through December 31, 2001.

**7. RISK MANAGEMENT**

**Risk Pool Membership**

The Village belongs to the Public Entities Pool of Ohio ("PEP"), a risk-sharing pool available to Ohio local governments. PEP provides property and casualty insurance for its members. PEP is a member of the American Public Entity Excess Pool (APEEP). Member governments pay annual contributions to fund PEP. PEP pays judgments, settlements and other expenses resulting from covered claims that exceed the members' deductibles.

**VILLAGE OF JENERA  
HANCOCK COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS  
DECEMBER 31, 2001 AND 2000  
(Continued)**

Casualty Insurance

PEP retains casualty risks up to \$250,000 per claim. Claims exceeding \$250,000 are reinsured with APEEP up to \$1,750,000 per claim and \$5,000,000 in the aggregate per year. Governments can elect additional coverage, from \$2,000,000 to \$10,000,000, from the General Reinsurance Corporation.

If losses exhaust PEP's retained earnings, APEEP covers PEP losses up to \$5,000,000 per year, subject to a per-claim limit of \$2,000,000.

Property Insurance

PEP retains property risks, including automobile physical damage up to \$100,000 on any specific loss. The Travelers Indemnity Company reinsures specific losses exceeding \$100,000. The Travelers Indemnity Company also provides aggregate excess coverage for property including automobile physical damage subject to an annual stop loss. When the stop loss is reached in any year, The Travelers Indemnity Company provides coverage in excess of \$10,000.

The aforementioned casualty and property reinsurance agreements do not discharge PEP's primary liability for claims payments on covered losses. Claims exceeding coverage limits are the obligation of the respective government.

Financial Position

PEP's financial statements (audited by other accountants) conform with generally accepted accounting principles, and reported the following assets, liabilities and retained earnings at December 31:

<u>Casualty Coverage</u>	<u>2000</u>	<u>1999</u>
Assets	\$17,112,129	\$15,295,389
Liabilities	<u>7,715,035</u>	<u>6,636,543</u>
Retained earnings	<u>\$9,397,094</u>	<u>\$8,658,846</u>
<u>Property Coverage</u>	<u>2000</u>	<u>1999</u>
Assets	\$1,575,614	\$1,118,222
Liabilities	<u>281,561</u>	<u>279,871</u>
Retained earnings	<u>\$1,294,053</u>	<u>\$838,351</u>





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**REPORT OF INDEPENDENT ACCOUNTANTS ON COMPLIANCE AND ON INTERNAL CONTROL  
REQUIRED BY GOVERNMENT AUDITING STANDARDS**

Village of Jenera  
Hancock County  
103 South Main Street  
P.O. Box 57  
Jenera, Ohio 45841-0057

To the Village Council:

We have audited the accompanying financial statements of the Village of Jenera (the Village) as of and for the years ended December 31, 2001 and 2000, and have issued our report thereon dated June 5, 2002. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States.

**Compliance**

As part of obtaining reasonable assurance about whether the Village's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts and grants, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance that are required to be reported under *Government Auditing Standards*. However, we noted certain immaterial instances of noncompliance that we have reported to management of the Village in a separate letter dated June 5, 2002.

**Internal Control Over Financial Reporting**

In planning and performing our audit, we considered the Village's internal control over financial reporting in order to determine our auditing procedures for the purpose of expressing our opinion on the financial statements and not to provide assurance on the internal control over financial reporting. Our consideration of the internal control over financial reporting would not necessarily disclose all matters in the internal control over financial reporting that might be material weaknesses. A material weakness is a condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that misstatements in amounts that would be material in relation to the financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. We noted no matters involving the internal control over financial reporting and its operation that we consider to be material weaknesses. However, we noted other matters involving the internal control over financial reporting that do not require inclusion in this report, that we have reported to management of the Village in a separate letter dated June 5, 2002.

Village of Jenera  
Hancock County  
Report of Independent Accountants on Compliance and on Internal Control  
Required by *Government Auditing Standards*  
Page 2

This report is intended solely for the information and use of management and Village Council, and is not intended to be and should not be used by anyone other than these specified parties.

A handwritten signature in black ink, appearing to read "Jim Petro". The signature is fluid and cursive, with a large loop at the end.

**Jim Petro**  
Auditor of State

June 5, 2002

**VILLAGE OF JENERA  
HANCOCK COUNTY**

**SCHEDULE OF PRIOR AUDIT FINDINGS  
DECEMBER 31, 2001 AND 2000**

Finding Number	Finding Summary	Fully Corrected?	Not Corrected, Partially Corrected; Significantly Different Corrective Action Taken; or Finding No Longer Valid; <b><i>Explain:</i></b>
2000-30232-001	<b>ORC § 5705.41 (D)</b> certification of expenditures	No	Improvement has been made reducing this finding to a management letter comment.





STATE OF OHIO  
OFFICE OF THE AUDITOR  

---

JIM PETRO, AUDITOR OF STATE

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**VILLAGE OF JENERA**

**HANCOCK COUNTY**

**CLERK'S CERTIFICATION**

**This is a true and correct copy of the report which is required to be filed in the Office of the Auditor of State pursuant to Section 117.26, Revised Code, and which is filed in Columbus, Ohio.**

*Susan Babbitt*

**CLERK OF THE BUREAU**

**CERTIFIED  
JULY 2, 2002**