



JIM PETRO
AUDITOR OF STATE

STATE OF OHIO

VILLAGE OF ATHALIA
LAWRENCE COUNTY

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REPORT OF INDEPENDENT ACCOUNTANTS

Village of Athalia
Lawrence County
1073 Wylie Street
Proctorville, Ohio 45669

To the Village Council:

We have audited the accompanying financial statements of the Village of Athalia, Lawrence County, Ohio (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 of Athalia, Lawrence County, 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 October 8, 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 audit.

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 horizontal line extending to the right.

Jim Petro
Auditor of State

October 8, 2002

**VILLAGE OF ATHALIA
LAWRENCE 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>			<u>Totals (Memorandum Only)</u>
	<u>General</u>	<u>Special Revenue</u>	<u>Capital Projects</u>	
Cash Receipts:				
Property Tax and Other Local Taxes	\$2,910	\$	\$	\$2,910
Intergovernmental Receipts	17,820	27,799	24,075	69,694
Licenses, Permits, and Fees	987			987
Earnings on Investments	414			414
Fines and Forfeitures	31,877			31,877
Miscellaneous	1,063			1,063
	<hr/>	<hr/>	<hr/>	<hr/>
Total Cash Receipts	55,071	27,799	24,075	106,945
Cash Disbursements:				
Current:				
Security of Persons and Property	48,906			48,906
Leisure Time Activities	24			24
Transportation		10,520		10,520
General Government	33,875			33,875
Capital Outlay			44,075	44,075
	<hr/>	<hr/>	<hr/>	<hr/>
Total Cash Disbursements	82,805	10,520	44,075	137,400
Total Cash Receipts Over/(Under) Cash Disbursements	<hr/>	<hr/>	<hr/>	<hr/>
	(27,734)	17,279	(20,000)	(30,455)
Other Financing Receipts and (Disbursements):				
Sale of Assets	375			375
Transfers-In	21,000			21,000
Transfers-Out		(21,000)		(21,000)
	<hr/>	<hr/>	<hr/>	<hr/>
Total Other Financing Receipts/(Disbursements)	21,375	(21,000)	0	375
Excess of Cash Receipts and Other Financing Receipts Over/(Under) Cash Disbursements and Other Financing Disbursements	<hr/>	<hr/>	<hr/>	<hr/>
	(6,359)	(3,721)	(20,000)	(30,080)
Fund Cash Balances, January 1	<hr/>	<hr/>	<hr/>	<hr/>
	14,024	7,369	20,000	41,393
Fund Cash Balances, December 31	<hr/>	<hr/>	<hr/>	<hr/>
	\$7,665	\$3,648	\$0	\$11,313

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

VILLAGE OF ATHALIA
LAWENCE COUNTY

STATEMENT OF CASH RECEIPTS, CASH DISBURSEMENTS, AND
CHANGES IN FUND CASH BALANCES - FIDUCIARY FUND TYPE
FOR THE YEAR ENDED DECEMBER 31, 2001

	<u>Agency</u>
Non-Operating Cash Receipts:	
Other Non-Operating Cash Receipts	<u>\$39,614</u>
Total Non-Operating Cash Receipts	<u>39,614</u>
Non-Operating Cash Disbursements:	
Other Non-Operating Cash Disbursements	<u>40,706</u>
Total Non-Operating Cash Disbursements	<u>40,706</u>
Net Receipts Over/(Under) Disbursements	(1,092)
Fund Cash Balances, January 1	<u>1,724</u>
Fund Cash Balances, December 31	<u><u>\$632</u></u>

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

**VILLAGE OF ATHALIA
LAWRENCE 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>			Totals (Memorandum Only)
	<u>General</u>	<u>Special Revenue</u>	<u>Capital Projects</u>	
Cash Receipts:				
Property Tax and Other Local Taxes	\$1,908	\$	\$	\$1,908
Intergovernmental Receipts	18,430	19,970	22,500	60,900
Licenses, Permits, and Fees	1,129			1,129
Earnings on Investments	304			304
Fines and Forfeitures	45,345			45,345
Miscellaneous	846			846
	<hr/>	<hr/>	<hr/>	<hr/>
Total Cash Receipts	67,962	19,970	22,500	110,432
Cash Disbursements:				
Current:				
Security of Persons and Property	55,498			55,498
Leisure Time Activities	114			114
Transportation		8,068		8,068
General Government	22,760			22,760
Capital Outlay			2,500	2,500
	<hr/>	<hr/>	<hr/>	<hr/>
Total Cash Disbursements	78,372	8,068	2,500	88,940
Total Cash Receipts Over/(Under) Cash Disbursements	(10,410)	11,902	20,000	21,492
Other Financing Receipts and (Disbursements):				
Transfers-In	13,100			13,100
Transfers-Out		(13,100)		(13,100)
	<hr/>	<hr/>	<hr/>	<hr/>
Total Other Financing Receipts/(Disbursements)	13,100	(13,100)	0	0
Excess of Cash Receipts and Other Financing Receipts Over/(Under) Cash Disbursements and Other Financing Disbursements	2,690	(1,198)	20,000	21,492
Fund Cash Balances, January 1	11,334	8,567	0	19,901
	<hr/>	<hr/>	<hr/>	<hr/>
Fund Cash Balances, December 31	\$14,024	\$7,369	\$20,000	\$41,393

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

VILLAGE OF ATHALIA
LAWRENCE COUNTY

STATEMENT OF CASH RECEIPTS, CASH DISBURSEMENTS, AND
CHANGES IN FUND CASH BALANCES - FIDUCIARY FUND TYPE
FOR THE YEAR ENDED DECEMBER 31, 2000

	<u>Agency</u>
Non-Operating Cash Receipts:	
Other Non-Operating Cash Receipts	<u>\$57,896</u>
Total Non-Operating Cash Receipts	<u>57,896</u>
Non-Operating Cash Disbursements:	
Other Non-Operating Cash Disbursements	<u>56,687</u>
Total Non-Operating Cash Disbursements	<u>56,687</u>
Net Receipts Over/(Under) Disbursements	1,209
Fund Cash Balances, January 1	<u>515</u>
Fund Cash Balances, December 31	<u><u>\$1,724</u></u>

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

**VILLAGE OF ATHALIA
LAWRENCE COUNTY**

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

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. Description of the Entity

Village of Athalia, Lawrence County, (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 governmental services, park operations (leisure time activities), maintenance of streets, police and fire protection services and general Village maintenance

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.

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

C. 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 Funds

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 ATHALIA
LAWRENCE COUNTY**

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

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

D. Fund Accounting (Continued)

3. Capital Projects Funds

These funds are used to account for receipts that are restricted for the acquisition or construction of major capital projects (except those financed through enterprise or trust funds). The Village had the following significant Capital Projects Funds:

Athalia Sewer Fund – This fund receives intergovernmental funding to support the waste water sewer treatment project.

Park Fund – This fund receives intergovernmental funding for the purpose of purchasing land within the Village to establish a Park for the community.

Building Improvement Fund – This fund receives intergovernmental funding for the purpose of renovating existing public structures.

4. Fiduciary Fund

Agency funds are custodial in nature (assets equal liabilities) and do not involve measurement of results and operations. The Village had the following significant fiduciary fund:

Mayor's Court Fund – This fund is used to account for the activity of the Village's Mayor's Court.

E. Budgetary Process

The Ohio Revised Code requires that each fund (except certain agency funds) be budgeted annually.

1. Appropriations

Budgetary expenditures (that is, disbursements and encumbrances) may not exceed appropriations at the fund, function or object level of control and appropriations may not exceed estimated resources. The Village 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.

**VILLAGE OF ATHALIA
LAWRENCE COUNTY**

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

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

E. Budgetary Process (Continued)

3. Encumbrances

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

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

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 at December 31 was as follows:

	2001	2000
Demand deposits	\$11,945	\$43,117

Deposits: Deposits are insured by the Federal Deposit Insurance Corporation.

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	\$100,805	\$76,446	(\$24,359)
Special Revenue	16,200	27,799	11,599
Capital Projects		24,075	24,075
Total	\$117,005	\$128,320	\$11,315

2001 Budgeted vs. Actual Budgetary Basis Expenditures			
Fund Type	Appropriation Authority	Budgetary Expenditures	Variance
General	\$82,870	\$82,805	\$65
Special Revenue	10,550	31,520	(20,970)
Capital Projects	44,000	44,075	(75)
Total	\$137,420	\$158,400	(\$20,980)

**VILLAGE OF ATHALIA
LAWRENCE COUNTY**

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

3. BUDGETARY ACTIVITY (Continued)

2000 Budgeted vs. Actual Receipts			
Fund Type	Budgeted Receipts	Actual Receipts	Variance
General	\$77,117	\$81,062	\$3,945
Special Revenue	25,751	19,970	(5,781)
Capital Projects	22,500	22,500	0
Total	\$125,368	\$123,532	(\$1,836)

2000 Budgeted vs. Actual Budgetary Basis Expenditures			
Fund Type	Appropriation Authority	Budgetary Expenditures	Variance
General	\$85,986	\$78,372	\$7,614
Special Revenue	10,000	21,168	(11,168)
Capital Projects	2,500	2,500	0
Total	\$98,486	\$102,040	(\$3,554)

Contrary to Ohio law, expenditure of money was not certified prior to the commitment being incurred.

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 payment, 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 ATHALIA
LAWRENCE COUNTY**

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

5. RETIREMENT SYSTEMS

The Village's Police Chief belongs to the Police and Fire Pension Fund (OP&F). Other employees belong to the Public Employees Retirement System (PERS) of Ohio. OP&F and PERS are cost-sharing, multiple-employer plans. These plans provide 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. For 2001 and 2000, members of OP&F contributed 10% of their wages. The Village contributed an amount equal to 24% of their wages to OP&F. PERS members contributed 8.5% of their gross salaries. 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.

6. RISK MANAGEMENT

Risk Pool Membership

The Government belongs to the Ohio Governmental Risk Management Plan (the "Plan"), an unincorporated non-profit association with over 600 governmental entity members providing a formalized, jointly administered self-insurance risk management program and other administrative services.

Pursuant to Section 2744.081 of the Ohio Revised Code, the Plan is deemed a separate legal entity. The Plan provides property, liability, errors and omissions, law enforcement, automobile, excess liability, crime, surety and bond, inland marine and other coverages, modified for each member's needs. The Plan pays judgments, settlements and other expenses resulting from covered claims that exceed the member's deductible.

The Plan uses conventional insurance coverages and reinsures these coverages 100%, rather than using a risk pool of member funds to pay individual and collective losses. Therefore, the individual members are only responsible for their self-retention (deductible) amounts which vary from member to member.

7. CONTINGENT LIABILITIES

Amounts received from grantor agencies are subject to audit and adjustment by the grantor. Any disallowed costs may require refunding to the grantor. Amounts which may be disallowed, if any, are not presently determinable. However, based on prior experience, management believes such refunds, if any, would not be material.

8. SUBSEQUENT EVENTS

On January 2, 2002, the Village Council approved an ordinance authorizing the issuance of \$8,000 real estate acquisition and renovation bond for the purpose of paying part of the cost of purchasing real estate and making improvements to Village property.

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

Village of Athalia
Lawrence County
1073 Wylie Street
Proctorville, Ohio 45669

To the Village Council:

We have audited the accompanying financial statements of the Village of Athalia, Lawrence County, Ohio (the Village), as of and for the years ended December 31, 2001 and 2000, and have issued our report thereon dated October 8, 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 an instance of noncompliance that is required to be reported under *Government Auditing Standards* which is described in the accompanying Schedule of Findings as item 2001-30744-001. We also noted certain immaterial instances of noncompliance that we have reported to management of the Village in a separate letter dated October 8, 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 October 8, 2002.

This report is intended solely for the information and use of management, and the 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 stylized with a large loop at the end of the last name.

Jim Petro
Auditor of State

October 8, 2002

**VILLAGE OF ATHALIA
LAWRENCE COUNTY**

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

**FINDINGS RELATED TO THE FINANCIAL STATEMENTS
REQUIRED TO BE REPORTED IN ACCORDANCE WITH GAGAS**

FINDING NUMBER 2001-30744-01

Noncompliance Citation

Ohio Rev. Code Section 5705.41 (D), provides that no subdivision or taxing unit shall make any contract or order any expenditure of money unless there is attached thereto a certificate of the fiscal officer of the subdivision that the amount required to meet the same has been lawfully appropriated for such purpose and is in the treasury or in the process of collection to the credit of an appropriate fund free from any previous encumbrances. Every such contract made without such a certificate shall be null and void and no warrant shall be issued in payment of any amount due thereon. This Section also provides two "exceptions" to the above requirements:

- A. Then and Now Certificate - If the fiscal officer can certify that both at the time that the contract or order was made and at the time that he is completing his certification, sufficient funds were available or in the process of collection, to the credit of a proper fund, properly appropriated and free from any previous encumbrance, the taxing authority can authorize the drawing of a warrant. The taxing authority has 30 days from the receipt of such certificate to approve payment by resolution or ordinance. If approval is not made within 30 days, there is no legal liability on the part of the subdivision or taxing district.
- B. If the amount involved is less than one thousand dollars, the fiscal officer may authorize it to be paid without the affirmation of Council.

During the audit period, 31% of the transactions tested for 2000 and 9% of the transactions tested for 2001, were not certified prior to the time the commitment was incurred. Further, then and now certificates were not utilized by the Village. By not certifying funds prior to a purchase commitment, this may lead to the Village obligating money it does not have.

We recommend the Village not expend funds without obtaining the fiscal officer's certificate prior to an obligation being incurred.

**VILLAGE OF ATHALIA
LAWRENCE 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; Explain:
1999-30744-001	Ohio Rev. Code Section 5705.41 (D) – Expenditures were made prior to money being appropriated.	Not Corrected	Reissued as Finding Number 2001-307744-001

**VILLAGE OF ATHALIA
LAWRENCE COUNTY**

**CORRECTIVE ACTION PLAN
DECEMBER 31, 2001 AND 2000**

Finding Number	Planned Corrective Action	Anticipated Completion Date	Responsible Contact Person
2001-30744-001	The Village Clerk intends to certify funds prior to commitments being made.	December 31, 2002	Andrea Shafer, Village Clerk



STATE OF OHIO
OFFICE OF THE AUDITOR

JIM PETRO, AUDITOR OF STATE

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VILLAGE OF ATHALIA

LAWRENCE 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
NOVEMBER 12, 2002**