



JIM PETRO
AUDITOR OF STATE

STATE OF OHIO

VILLAGE OF BAINBRIDGE
ROSS COUNTY

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REPORT OF INDEPENDENT ACCOUNTANTS

Village of Bainbridge
Ross County
118 East Main Street
P.O. Box 551
Bainbridge, Ohio 45612

To the Village Council:

We have audited the accompanying financial statements of the Village of Bainbridge, Ross County, Ohio (the Village) as of and for the years ended December 31, 2001 and December 31, 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 Bainbridge, Ross County, Ohio as of December 31, 2001 and December 31, 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 April 12, 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 the audit committee, 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", with a large, stylized flourish at the end.

JIM PETRO
Auditor of State

April 12, 2002

**VILLAGE OF BAINBRIDGE
ROSS 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>			Totals (Memorandum Only)
	<u>General</u>	<u>Special Revenue</u>	<u>Capital Projects</u>	
Cash Receipts:				
Property Tax and Other Local Taxes	\$17,219	\$10,762	\$0	\$27,981
Intergovernmental Receipts	69,755	35,451	15,000	120,206
Charges for Services	12,000	0	12,585	24,585
Earnings on Investments	8,548	3,660	0	12,208
Miscellaneous	5,223	5,189	0	10,412
Total Cash Receipts	<u>112,745</u>	<u>55,062</u>	<u>27,585</u>	<u>195,392</u>
Cash Disbursements:				
Current:				
Security of Persons and Property	24,977	0	0	24,977
Leisure Time Activities	1,480	0	0	1,480
Transportation	0	52,552	0	52,552
General Government	39,794	149	0	39,943
Capital Outlay	0	39,250	30,000	69,250
Total Cash Disbursements	<u>66,251</u>	<u>91,951</u>	<u>30,000</u>	<u>188,202</u>
Total Receipts Over/(Under) Disbursements	<u>46,494</u>	<u>(36,889)</u>	<u>(2,415)</u>	<u>7,190</u>
Fund Cash Balances January 1, 2001	<u>200,528</u>	<u>145,432</u>	<u>38,573</u>	<u>384,533</u>
Fund Cash Balances, December 31, 2001	<u>\$247,022</u>	<u>\$108,543</u>	<u>\$36,158</u>	<u>\$391,723</u>

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

**VILLAGE OF BAINBRIDGE
ROSS COUNTY**

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

	Proprietary Fund Type
	Enterprise
Operating Cash Receipts:	
Charges for Services	\$139,482
Operating Cash Disbursements:	
Personal Services	56,364
Fringe Benefits	15,795
Contractual Services	19,223
Supplies and Materials	27,459
Capital Outlay	34,276
Total Operating Cash Disbursements	153,117
Operating Income/(Loss)	(13,635)
Non-Operating Cash Disbursements:	
Debt Service- Principal	1,449
Debt Service- Interest	3,798
Total Non-Operating Cash Disbursements	5,247
Excess of Receipts Over/(Under) Disbursements Before Interfund Transfers and Advances	(18,882)
Fund Cash Balances, January 1, 2001	184,258
Fund Cash Balances, December 31, 2001	\$165,376

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

**VILLAGE OF BAINBRIDGE
ROSS COUNTY**

**COMBINED STATEMENT OF CASH RECEIPTS, CASH DISBURSEMENTS, AND
CHANGES IN FUND CASH BALANCES - ALL GOVERNMENTAL FIDUCIARY 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	\$17,058	\$15,274	\$0	\$32,332
Intergovernmental Receipts	109,789	38,774	0	148,563
Charges for Services	12,000	0	10,364	22,364
Earnings on Investments	14,631	3,359	0	17,990
Miscellaneous	5,559	0	0	5,559
	<u>159,037</u>	<u>57,407</u>	<u>10,364</u>	<u>226,808</u>
Cash Disbursements:				
Current:				
Security of Persons and Property	23,583	7,190	0	30,773
Leisure Time Activities	108	0	0	108
Transportation	0	4,617	0	4,617
General Government	50,072	281	0	50,353
Capital Outlay	31,695	0	1,019	32,714
	<u>105,458</u>	<u>12,088</u>	<u>1,019</u>	<u>118,565</u>
Total Cash Disbursements	<u>105,458</u>	<u>12,088</u>	<u>1,019</u>	<u>118,565</u>
Total Receipts Over/(Under) Disbursements	<u>53,579</u>	<u>45,319</u>	<u>9,345</u>	<u>108,243</u>
Other Financing Receipts/(Disbursements):				
Transfers-In		0	0	0
Transfers-Out	0	0	0	0
	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total Other Financing Receipts/(Disbursements)	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Excess of Cash Receipts and Other Financing Receipts Over/(Under) Cash Disbursements and Other Financing Disbursements	53,579	45,319	9,345	108,243
Fund Cash Balances, January 1, 2000	<u>146,949</u>	<u>100,113</u>	<u>29,228</u>	<u>276,290</u>
Fund Cash Balances, December 31, 2000	<u>200,528</u>	<u>145,432</u>	<u>38,573</u>	<u>384,533</u>

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

**VILLAGE OF BAINBRIDGE
ROSS COUNTY**

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

	Proprietary Fund Type
	Enterprise
Operating Cash Receipts:	
Charges for Services	\$139,819
Total Operating Cash Receipts	139,819
Operating Cash Disbursements:	
Personal Services	52,011
Fringe Benefits	11,884
Contractual Services	13,676
Supplies and Materials	13,970
Other	12
Total Operating Cash Disbursements	91,553
Operating Income/(Loss)	48,266
Non-Operating Cash Disbursements:	
Debt Service-Principal	1,363
Debt Service-Interest	3,884
Total Non-Operating Cash Disbursements	5,247
Excess of Receipts Over/(Under) Disbursements Before Interfund Transfers and Advances	43,019
Fund Cash Balances, January 1, 2000	141,239
Fund Cash Balances, December 31, 2000	\$184,258

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

**VILLAGE OF BAINBRIDGE
ROSS 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 Bainbridge, Ross 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 water utilities and park operations. The Village contracts with the Ross County Sheriff's department to provide security of persons and property. The Village appropriates monies from the fire levy fund to support a volunteer fire department. The volunteer fire department contracts to provide fire protection services to Paxton Township and Perry Township.

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. 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.

Fire Levy Fund -This fund receives tax money and intergovernmental money to fund the volunteer fire department.

**VILLAGE OF BAINBRIDGE
ROSS COUNTY**

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

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

C. 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:

Sewage Treatment Construction Fund - This fund receives proceeds from water usage for the construction of a new sewer treatment plant.

4. 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 Fund:

Water Fund - This fund receives charges for services from residents to cover the cost of providing this utility.

D. 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 or object 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 canceled, and reappropriated in the subsequent year. The Village did not encumber all commitments required by Ohio law.

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

E. 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.

**VILLAGE OF BAINBRIDGE
ROSS COUNTY**

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

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

F. Accumulated Leave

In certain circumstances, such as upon leaving employment, employees are entitled to cash payments for unused leave. Unpaid leave is not reflected as a liability under the Village's basis of accounting.

2. EQUITY IN POOLED CASH

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

	2001	2000
Demand deposits	\$ 557,071	\$ 568,791

Deposits: Deposits are either (1) insured by the Federal Depository Insurance Corporation, or (2) collateralized by the financial institution's public entity deposit pool

3. BUDGETARY ACTIVITY

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

2001 Budgeted vs. Actual Receipts

<u>Fund Type</u>	<u>Budgeted Receipts</u>	<u>Actual Receipts</u>	<u>Variance</u>
General	\$112,745	\$112,745	\$0
Special Revenue	55,062	55,062	0
Capital Projects	27,585	27,585	0
Enterprise	139,482	139,482	0
Total	\$334,874	\$334,874	\$0

2001 Budgeted vs. Actual Budgetary Basis Expenditures

<u>Fund Type</u>	<u>Appropriation Authority</u>	<u>Budgetary Expenditures</u>	<u>Variance</u>
General	\$112,085	\$66,251	\$45,834
Special Revenue	157,806	91,951	65,855
Capital Projects	30,000	30,000	0
Enterprise	182,216	158,364	23,852
Total	\$482,107	\$346,566	\$135,541

**VILLAGE OF BAINBRIDGE
ROSS 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	\$159,037	\$159,037	\$0
Special Revenue	57,407	57,407	0
Capital Projects	10,364	10,364	0
Enterprise	139,819	139,819	0
Total	\$366,611	\$366,611	\$0

2000 Budgeted vs. Actual Budgetary Basis Expenditures			
Fund Type	Appropriation Authority	Budgetary Expenditures	Variance
General	\$149,596	\$105,458	\$44,138
Special Revenue	153,377	12,088	141,289
Capital Projects	15,000	1,019	13,981
Enterprise	232,166	96,800	135,366
Total	\$550,155	\$215,381	\$334,774

Contrary to Ohio law, the Village did not encumber funds in accordance Ohio Revised Code Section 5705.41 (D).

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 BAINBRIDGE
ROSS 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	<u>\$58,646</u>	6%

The Ohio Water Development Authority (OWDA) loan relates to a water line extension project that was mandated by the Ohio Environmental Protection Agency. The loans will be repaid in semiannual installments of \$2,623, including interest, over 25 years. The loan is collateralized by water and 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:

<u>Year ending December 31:</u>	<u>OWDA Loan</u>
2002	\$5,247
2003	5,247
2004	5,247
2005	5,247
2006	5,247
2007 – 2011	26,233
2012 - 2016	26,233
2017 - 2021	26,233
Total	<u>\$104,934</u>

6. RETIREMENT SYSTEMS

The Village's full-time employees belong to the Public Employees Retirement System (PERS) of Ohio. PERS is a 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, PERS members contributed 8.5% of their gross salaries. The Village contributed an amount equal to 13.55% of participants' gross salaries for January 1 through June 30, 2000 and 2001. 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.

**VILLAGE OF BAINBRIDGE
ROSS COUNTY**

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

7. RISK MANAGEMENT

The Village has obtained commercial insurance for the following risk:

Comprehensive property and general liability
Vehicles
Errors and Omissions

The Village also provides health insurance and dental and vision coverage to full-time employees and through private carriers.



STATE OF OHIO
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REPORT ON COMPLIANCE AND ON INTERNAL CONTROL REQUIRED BY GOVERNMENT AUDITING STANDARDS

Village of Bainbridge
Ross County
118 East Main Street
P.O. Box 551
Bainbridge, Ohio 45612

To the Village Council:

We have audited the accompanying financial statements of the Village of Bainbridge, Ross County, Ohio (the Village) as of and for the years ended December 31, 2001 and December 31, 2000, and have issued our report thereon dated April 12, 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 2001-30771-001.

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 a matter involving the internal control over financial reporting that does not require inclusion in this report, that we have reported to management of the Village in a separate letter dated April 12, 2002.

Village of Bainbridge
Ross 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 the audit committee, 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 stylized with a large, looping initial "J" and a long, sweeping underline.

JIM PETRO
Auditor of State

April 12, 2002

**VILLAGE OF BAINBRIDGE
ROSS COUNTY
SCHEDULE OF FINDINGS
DECEMBER 31, 2001 AND 2000**

FINDINGS RELATED TO THE FINANCIAL STATEMENTS REQUIRED TO BE REPORTED IN ACCORDANCE WITH GAGAS
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FINDING NUMBER	2001-30771-001
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Fiscal Officer Certification

Ohio Rev. Code Section 5705.41 (D) states no orders or contracts involving the expenditure of money are to be made unless there is a certificate of the fiscal officer that the amount required for the order or contract has been lawfully appropriated and is in the treasury or in the process of collection to the credit of an appropriate fund free from any previous encumbrances.

The following exceptions to this basic requirement are provided by statute:

Then and Now Certificate: This exception provides that, 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.

Amounts less than \$1,000 may be paid by the fiscal officer without such affirmation of the taxing authority upon completion of the "then and now" certificate, provided that the expenditure is otherwise lawful. This does not eliminate any otherwise applicable requirement for approval of expenditures by the taxing authority.

The purchase commitment was made prior to the fiscal officer certification in seventy percent of the expenditures tested. There was no indication the Village applied the exception permitted under this section.

We recommend the Village certify expenditures at the time the purchase commitment is made. In the event such certification is not made at that time, the Village should complete a then and now certificate.

**VILLAGE OF BAINBRIDGE
ROSS COUNTY**

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

Finding Number	Finding Summary	Fully Corrected?	Not Corrected, Partially Corrected; Significantly Different Corrective Action Taken; or Finding No Longer Valid; Explain:
1999-001	COPS Fast Grand monies were paid back to U.S. Department of Justice out of Street Fund	The Village transferred balance of COPS Fast monies to the Street fund in affect to reimburse the Street fund	Corrected



STATE OF OHIO
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JIM PETRO, AUDITOR OF STATE

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VILLAGE OF BAINBRIDGE

ROSS 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
MAY 28, 2002**