



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

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**STATE OF OHIO**



VILLAGE OF LEETONIA  
COLUMBIANA COUNTY

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**REPORT OF INDEPENDENT ACCOUNTANTS**

Village of Leetonia  
Columbiana County  
300 East Main Street  
Leetonia, Ohio 44431

To the Village Council:

We have audited the accompanying financial statements of the Village of Leetonia (the Village) as of and for the year ended 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 December 31, 2000, and its combined cash receipts and disbursements for the year 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 6, 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". The signature is stylized with a large, looping initial "J" and a long horizontal stroke extending to the right.

**Jim Petro**  
Auditor of State

June 6, 2002

**VILLAGE OF LEETONIA  
COLUMBIANA COUNTY**

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

	Governmental Fund Types			Fiduciary Fund Type	Totals (Memorandum Only)
	General	Special Revenue	Capital Projects	Expendable Trust	
<b>Cash Receipts:</b>					
Property Tax and Other Local Taxes	\$39,132	\$411,010			\$450,142
Intergovernmental Receipts	79,312	81,337	\$326,978		487,627
Charges for Services	57,773	23,541		\$2,750	84,064
Fines, Licenses, and Permits	22,706	1,620			24,326
Earnings on Investments	70,422	2,191		85	72,698
Miscellaneous	607	2,987			3,594
<b>Total Cash Receipts</b>	<b>269,952</b>	<b>522,686</b>	<b>326,978</b>	<b>2,835</b>	<b>1,122,451</b>
<b>Cash Disbursements:</b>					
Current:					
Security of Persons and Property	336,330	29,953			366,283
Public Health Services		56,158			56,158
Leisure Time Activities	8,697				8,697
Transportation		150,193			150,193
General Government	119,099	23,832			142,931
Debt Service:					
Principal Payments	4,000	20,000			24,000
Interest Payments	586	8,864			9,450
Capital Outlay	32,335	10,481	372,585		415,401
<b>Total Cash Disbursements</b>	<b>501,047</b>	<b>299,481</b>	<b>372,585</b>		<b>1,173,113</b>
<b>Total Receipts Over/(Under) Disbursements</b>	<b>(231,095)</b>	<b>223,205</b>	<b>(45,607)</b>	<b>2,835</b>	<b>(50,662)</b>
<b>Other Financing Receipts and (Disbursements):</b>					
Sale of Bonds or Notes	15,000				15,000
Transfers-In	210,000	153,001	40,000		403,001
Advances-In	3,460	1,284			4,744
Transfers-Out	(1,001)	(402,000)			(403,001)
Advances-Out	(1,284)	(3,460)			(4,744)
<b>Total Other Financing Receipts/(Disbursements)</b>	<b>226,175</b>	<b>(251,175)</b>	<b>40,000</b>		<b>15,000</b>
<b>Excess of Cash Receipts and Other Financing Receipts Over/(Under) Cash Disbursements and Other Financing Disbursements</b>	<b>(4,920)</b>	<b>(27,970)</b>	<b>(5,607)</b>	<b>2,835</b>	<b>(35,662)</b>
<b>Fund Cash Balances, January 1</b>	<b>284,003</b>	<b>305,618</b>	<b>96,764</b>	<b>46,653</b>	<b>733,038</b>
<b>Fund Cash Balances, December 31</b>	<b>\$279,083</b>	<b>\$277,648</b>	<b>\$91,157</b>	<b>\$49,488</b>	<b>\$697,376</b>

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

**VILLAGE OF LEETONIA  
COLUMBIANA COUNTY**

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

	Proprietary Fund Types		Fiduciary Fund Types		Totals (Memorandum Only)
	Enterprise	Nonexpendable Trust	Agency		
<b>Operating Cash Receipts:</b>					
Charges for Services	\$565,738				\$565,738
Total Operating Cash Receipts	565,738				565,738
<b>Operating Cash Disbursements:</b>					
Personal Services	100,423				100,423
Fringe Benefits	24,414				24,414
Contractual Services	101,555				101,555
Supplies and Materials	50,282	110			50,392
Capital Outlay	21,121				21,121
Miscellaneous	4,769		2,660		7,429
Total Operating Cash Disbursements	302,564	110	2,660		305,334
Operating Income/(Loss)	263,174	(110)	(2,660)		260,404
<b>Non-Operating Cash Receipts:</b>					
Earnings on Investments		\$228			228
Court Fines and Fees			21,279		21,279
Total Non-Operating Cash Receipts		228	21,279		21,507
<b>Non-Operating Cash Disbursements:</b>					
Debt Service	256,700				256,700
Court Fines and Fees			21,643		21,643
Total Non-Operating Cash Disbursements	256,700		21,643		278,343
Excess of Receipts Over/(Under) Disbursements Before Interfund Transfers and Advances	6,474	118	(3,024)		3,568
Transfers-In	14,100				14,100
Transfers-Out	(14,100)				(14,100)
Net Receipts Over/(Under) Disbursements	6,474	118	(3,024)		3,568
Fund Cash Balances, January 1	558,404	10,046	4,820		573,270
<b>Fund Cash Balances, December 31</b>	<b>\$564,878</b>	<b>\$10,164</b>	<b>\$1,796</b>		<b>\$576,838</b>

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



**VILLAGE OF LEETONIA  
COLUMBIANA COUNTY**

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

**1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

**A. Description of the Entity**

The Village of Leetonia, Columbiana 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 and sewer utilities, and police 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**

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 sale are recorded as receipts or disbursements, respectively.

Certificates of deposit, and a repurchase agreement are valued at cost.

**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 Fund:

*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 LEETONIA  
COLUMBIANA COUNTY

NOTES TO THE FINANCIAL STATEMENTS  
DECEMBER 31, 2000  
(CONTINUED)

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES – (Continued)

3. Capital Project 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 Project Funds:

*WW Project # CT46C Fund*- This fund receives proceeds from the Ohio Department of Transportation. The proceeds are being used for the Village sidewalk project.

*OPWC Fund*- This fund receives funds from the Ohio Public Works Commission. These monies are being used as the local match for the water treatment plant project.

*CDBG Grant Fund*- This fund receives grant monies from the U.S. Department of Housing and Urban Development. These monies are being used for the water treatment plant project.

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 Funds:

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

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

*Enterprise Debt Service Fund* - This fund receives loan proceeds from the Ohio Water Development Authority to finance a utility plant expansion. This loan will be repaid from a utility surcharge, also accounted for in this fund.

5. Fiduciary Funds (Trust and Agency Funds)

Trust funds are 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. Other trust funds are classified as expendable. Funds for which the Village is acting in an agency capacity are classified as agency funds. The Village had the following significant fiduciary funds:

*E. Wilderson Trust Fund*- This fund receives interest from principal willed to the Village for the maintenance of the burial plot.

*Mayor's Court Fund* - This fund receives revenue from individuals for speeding and other offenses. The money in this fund is held by the Village and a portion of it is remitted to the Treasurer of State.

**VILLAGE OF LEETONIA  
COLUMBIANA COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS  
DECEMBER 31, 2000  
(CONTINUED)**

**1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES – (Continued)**

**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 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. Unencumbered appropriations lapse at year end.

**2. Estimated Resources**

Estimated resources include estimates of cash to be received (budgeted receipts) plus unencumbered 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.

A summary of 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.

**G. 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.

**VILLAGE OF LEETONIA  
COLUMBIANA COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS  
DECEMBER 31, 2000  
(CONTINUED)**

**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:

	2000
Demand deposits	(\$72,140)
Certificates of deposit	54,000
Total deposits	(18,140)
Repurchase agreement	1,292,354
Total investments	1,292,354
Total deposits and investments	\$1,274,214

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

**Investments:** The Village's financial institution transfers securities to the Village's agent to collateralize repurchase agreements. The securities are not in the Village's name.

**3. BUDGETARY ACTIVITY**

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

2000 Budgeted vs. Actual Receipts			
Fund Type	Budgeted Receipts	Actual Receipts	Variance
General	\$516,492	\$494,952	(\$21,540)
Special Revenue	681,702	675,687	(6,015)
Capital Projects	366,708	366,978	270
Enterprise	588,307	579,838	(8,469)
Fiduciary	3,088	3,063	(25)
Total	\$2,156,297	\$2,120,518	(\$35,779)

2000 Budgeted vs. Actual Budgetary Basis Expenditures			
Fund Type	Appropriation Authority	Budgetary Expenditures	Variance
General	\$606,825	\$502,048	\$104,777
Special Revenue	765,926	701,481	64,445
Capital Projects	406,978	372,585	34,393
Enterprise	804,070	573,364	230,706
Fiduciary	5,810	2,770	3,040
Total	\$2,589,609	\$2,152,248	\$437,361

**VILLAGE OF LEETONIA  
COLUMBIANA COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS  
DECEMBER 31, 2000  
(CONTINUED)**

**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.

**5. LOCAL INCOME TAX**

The Village levies a municipal income tax of one and a half percent on substantially all earned income arising from employment, residency, or business activities within the Village as well as certain income of residents earned outside of the Village.

Employers within the Village withhold income tax on employee compensation and remit the tax to the Village either monthly or quarterly, as required. Corporations and other individual taxpayers pay estimated taxes quarterly and file a declaration annually.

**6. DEBT**

Debt outstanding at December 31, 2000 was as follows:

	Principal	Interest Rate
Ohio Water Development Authority Loan	\$1,590,082	7.89%
Ohio Water Development Authority Loan	\$10,000	0.00%
1998 Fire Truck Note	136,000	5.15%
1999 Police Cruiser Note	4,000	4.75%
2000 International Dump Truck Note	45,000	5.15%
2000 Crown Victoria Note	15,000	5.45%
USDA Rural Development Loan	23,915	6.25%
Total	\$1,823,997	

The Ohio Water Development Authority (OWDA) loan relates to a sewer plant construction, maintenance and operation project that was mandated by the Ohio Environmental Protection Agency. The OWDA has approved up to \$3,000,000 in loans to the Village for this project. The loans will be repaid in semiannual installments of \$94,007, including interest, over 20 years. The scheduled payment amount below assumes that \$2,322,000 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.

**VILLAGE OF LEETONIA  
COLUMBIANA COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS  
DECEMBER 31, 2000  
(CONTINUED)**

**6. DEBT – (Continued)**

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

Year ending December 31:	OWDA Loan	\$20,000 OWDA Loan	1999 Police Cruiser Note	1998 Fire Truck Note	Dump Truck Note	Crown Victoria Note	USDA Rural Developm ent Loan
2001	\$188,014	\$0	\$4,190	\$23,565	\$7,188	\$5,749	\$26,028
2002	188,014	0	0	22,690	6,930	5,545	0
2003	188,014	2,000	0	21,814	6,673	5,204	0
2004	188,014	2,000	0	20,951	6,415	0	0
2005	188,014	2,000	0	20,063	6,158	0	0
2006 - 2010	940,070	4,000	0	54,938	17,056	0	0
2011 - 2015	846,063	0	0	\$0	0	0	0
Total	<u>\$2,726,203</u>	<u>\$10,000</u>	<u>\$4,190</u>	<u>\$164,021</u>	<u>\$50,420</u>	<u>\$16,498</u>	<u>\$26,028</u>

**7. RETIREMENT SYSTEMS**

The Village's law enforcement officers belong to the Ohio Police and Fire Pension Funds (OP&F). Other full-time 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 2000, OP&F participants contributed 10% of their wages. The Village contributed an amount equal to 19.5% of police participant wages. PERS members contributed 8.5% of their wages. The Village contributed an amount equal to 13.55% of participants' gross salaries 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, 2000.

**8. RISK MANAGEMENT**

**Commercial Insurance**

The Village has obtained commercial insurance for the following risks:

- Comprehensive property and general liability;
- Vehicles; and
- Errors and omissions.

**VILLAGE OF LEETONIA  
COLUMBIANA COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS  
DECEMBER 31, 2000  
(CONTINUED)**

**9. CONTINGENT LIABILITIES**

The Village is defendant in two lawsuits. Although the outcome of these suits is not presently determinable, management believes that the resolution of these matters will not materially adversely affect the Village's financial condition.

Amounts received from grantor agencies are subject to audit and adjustment by the grantor, principally the federal government. 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.

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

Village of Leetonia  
Columbiana County  
300 East Main Street  
Leetonia, Ohio 44431

To the Village Council:

We have audited the accompanying financial statements of the Village of Leetonia (the Village) as of and for the year ended December 31, 2000, and have issued our report thereon dated June 6, 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 6, 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 6, 2002.

Village of Leetonia  
Columbiana 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 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 cursive "Petro".

**Jim Petro**  
Auditor of State

June 6, 2002

**VILLAGE OF LEETONIA  
COLUMBIANA COUNTY**

**SCHEDULE OF FINDINGS  
DECEMBER 31, 2000**

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

None.





STATE OF OHIO  
OFFICE OF THE AUDITOR  

---

JIM PETRO, AUDITOR OF STATE

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**VILLAGE OF LEETONIA**

**COLUMBIANA 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  
JUNE 25, 2002**