



**Auditor of State  
Betty Montgomery**



**VILLAGE OF BLAKESLEE  
WILLIAMS COUNTY**

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**Auditor of State  
Betty Montgomery**

## **INDEPENDENT ACCOUNTANTS' REPORT**

Village of Blakeslee  
Williams County  
P.O. Box 65  
Blakeslee, Ohio 43505-0065

To the Village Council:

We have audited the accompanying financial statements of the Village of Blakeslee, Williams County, (the Village) as of and for the years ended December 31, 2003 and 2002. 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.

The Village's financial transactions were processed using the Auditor of State's Uniform Accounting Network (UAN). *Government Auditing Standards* considers this service to impair the independence of the Auditor of State to conduct the audit of the Village because the Auditor of State designed, developed, implemented, and as requested, operates UAN. However, *Government Auditing Standards* permits the Auditor of State to audit and opine on this entity, because Ohio Revised Code § 117.101 requires the Auditor of State to provide UAN services, and Ohio Revised Code §§ 117.11(B) and 115.56 mandate the Auditor of State to audit Ohio governments.

We believe that our audit provides a reasonable basis for our opinion.

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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, 2003 and 2002, 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 August 17, 2004 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.



**Betty Montgomery**  
Auditor of State

August 17, 2004

**VILLAGE OF BLAKESLEE  
WILLIAMS COUNTY**

**COMBINED STATEMENT OF CASH RECEIPTS, CASH DISBURSEMENTS, AND  
CHANGES IN FUND CASH BALANCES - ALL GOVERNMENTAL FUND TYPES  
FOR THE YEAR ENDED DECEMBER 31, 2003**

	<u>Governmental Fund Types</u>		Totals (Memorandum Only)
	<u>General</u>	<u>Special Revenue</u>	
<b>Cash Receipts:</b>			
Property Tax and Other Local Taxes	\$ 3,340	\$ 436	\$ 3,776
Intergovernmental Receipts	19,353	7,980	27,333
Earnings on Investments	3,767	661	4,428
Miscellaneous	-	3,341	3,341
	<u>26,460</u>	<u>12,418</u>	<u>38,878</u>
<b>Total Cash Receipts</b>			
<b>Cash Disbursements:</b>			
Current:			
Security of Persons and Property	2,563	1,273	3,836
Basic Utility Services	3,098	-	3,098
Transportation	-	1,206	1,206
General Government	12,784	-	12,784
	<u>18,445</u>	<u>2,479</u>	<u>20,924</u>
<b>Total Cash Disbursements</b>			
<b>Total Cash Receipts Over Cash Disbursements</b>	8,015	9,939	17,954
<b>Other Financing Disbursements:</b>			
Transfers-Out	(1,110)	-	(1,110)
<b>Excess of Cash Receipts Over Cash Disbursements and Other Financing Disbursements</b>	6,905	9,939	16,844
<b>Fund Cash Balances, January 1</b>	<u>129,191</u>	<u>42,552</u>	<u>171,743</u>
<b>Fund Cash Balances, December 31</b>	<u><b>\$ 136,096</b></u>	<u><b>\$ 52,491</b></u>	<u><b>\$ 188,587</b></u>

THE NOTES TO THE FINANCIAL STATEMENTS ARE AN INTEGRAL PART OF THIS STATEMENT

**VILLAGE OF BLAKESLEE  
WILLIAMS COUNTY**

COMBINED STATEMENT OF CASH RECEIPTS, CASH DISBURSEMENTS, AND  
CHANGES IN FUND CASH BALANCES - PROPRIETARY FUND TYPE  
FOR THE YEAR ENDED DECEMBER 31, 2003

	Proprietary Fund Type
	Enterprise
<b>Operating Cash Receipts:</b>	
Charges for Services	\$ 5,446
<b>Operating Cash Disbursements:</b>	
Personal Services	100
Contractual Services	5,569
Total Operating Cash Disbursements	5,669
Operating Loss	(223)
Transfers-In	1,110
Net Receipts Over Disbursements	887
Fund Cash Balances, January 1	21
<b>Fund Cash Balances, December 31</b>	<b>\$ 908</b>

THE NOTES TO THE FINANCIAL STATEMENTS ARE AN INTEGRAL PART OF THIS STATEMENT



**VILLAGE OF BLAKESLEE  
WILLIAMS COUNTY**

**COMBINED STATEMENT OF CASH RECEIPTS, CASH DISBURSEMENTS, AND  
CHANGES IN FUND CASH BALANCES - ALL GOVERNMENTAL FUND TYPES  
FOR THE YEAR ENDED DECEMBER 31, 2002**

	<u>Governmental Fund Types</u>		Totals (Memorandum Only)
	<u>General</u>	<u>Special Revenue</u>	
<b>Cash Receipts:</b>			
Property Tax and Other Local Taxes	\$ 3,050	\$ 329	\$ 3,379
Intergovernmental Receipts	17,202	9,389	26,591
Earnings on Investments	4,023	778	4,801
Miscellaneous	241	905	1,146
	<u>24,516</u>	<u>11,401</u>	<u>35,917</u>
<b>Total Cash Receipts</b>			
	<u>24,516</u>	<u>11,401</u>	<u>35,917</u>
<b>Cash Disbursements:</b>			
Current:			
Security of Persons and Property	2,026	4,721	6,747
Basic Utility Services	4,190	-	4,190
Transportation	-	1,924	1,924
General Government	12,891	726	13,617
	<u>19,107</u>	<u>7,371</u>	<u>26,478</u>
<b>Total Cash Disbursements</b>			
	<u>19,107</u>	<u>7,371</u>	<u>26,478</u>
<b>Total Cash Receipts Over Cash Disbursements</b>	5,409	4,030	9,439
Fund Cash Balances, January 1	<u>123,782</u>	<u>38,522</u>	<u>162,304</u>
<b>Fund Cash Balances, December 31</b>	<u><u>\$ 129,191</u></u>	<u><u>\$ 42,552</u></u>	<u><u>\$ 171,743</u></u>

THE NOTES TO THE FINANCIAL STATEMENTS ARE AN INTEGRAL PART OF THIS STATEMENT

**VILLAGE OF BLAKESLEE  
WILLIAMS COUNTY**

COMBINED STATEMENT OF CASH RECEIPTS, CASH DISBURSEMENTS, AND  
CHANGES IN FUND CASH BALANCES - PROPRIETARY FUND TYPE  
FOR THE YEAR ENDED DECEMBER 31, 2002

		<u>Proprietary Fund Type</u>
		<u>Enterprise</u>
<b>Operating Cash Receipts:</b>		
Charges for Services	\$	<u>5,368</u>
<b>Operating Cash Disbursements:</b>		
Personal Services		100
Contractual Services		<u>5,459</u>
Total Operating Cash Disbursements		<u>5,559</u>
Operating Loss		(191)
Fund Cash Balances, January 1		<u>212</u>
<b>Fund Cash Balances, December 31</b>	<b>\$</b>	<b><u><u>21</u></u></b>

THE NOTES TO THE FINANCIAL STATEMENTS ARE AN INTEGRAL PART OF THIS STATEMENT

**VILLAGE OF BLAKESLEE  
WILLIAMS COUNTY**

NOTES TO THE FINANCIAL STATEMENTS  
DECEMBER 31, 2003 AND 2002

**1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

**A. Description of the Entity**

The Village of Blakeslee, Williams 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 garbage services, park operations, 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 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:

**VILLAGE OF BLAKESLEE  
WILLIAMS COUNTY**

NOTES TO THE FINANCIAL STATEMENTS  
DECEMBER 31, 2003 AND 2002  
(Continued)

**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.

Federal Grants Fund -This fund receives federal funds for the employment of a part time police officer in the Village.

Police Fund -This fund receives donations from local residents to be used for purchasing equipment for the Village police department.

**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 Fund:

Garbage Fund - This fund receives charges for services from residents to cover the cost of providing the collection of residents' garbage from an outside vendor.

**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 or object level of control, and

**VILLAGE OF BLAKESLEE  
WILLIAMS COUNTY**

NOTES TO THE FINANCIAL STATEMENTS  
DECEMBER 31, 2003 AND 2002  
(Continued)

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 2003 and 2002 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**

The Village maintains a cash 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:

	<u>2003</u>	<u>2002</u>
Demand deposits	\$ 189,495	\$ 89,060
Certificates of deposit	-	82,704
Total deposits and investments	<u>\$ 189,495</u>	<u>\$ 171,764</u>

Deposits are either (1) insured by the Federal Depository Insurance Corporation, (2) or collateralized by securities specifically pledged by the financial institution to the Village.

**VILLAGE OF BLAKESLEE  
WILLIAMS COUNTY**

NOTES TO THE FINANCIAL STATEMENTS  
DECEMBER 31, 2003 AND 2002  
(Continued)

**3. BUDGETARY ACTIVITY**

Budgetary activity for the years ending December 31, 2003 and 2002 follows:

2003 Budgeted vs. Actual Receipts			
Fund Type	Budgeted Receipts	Actual Receipts	Variance
General	\$ 24,101	\$ 26,460	\$ 2,359
Special Revenue	8,425	12,418	3,993
Enterprise	5,900	6,556	656
Total	\$ 38,426	\$ 45,434	\$ 7,008

2003 Budgeted vs. Actual Budgetary Basis Expenditures			
Fund Type	Appropriation Authority	Budgetary Expenditures	Variance
General	\$ 24,526	\$ 19,555	\$ 4,971
Special Revenue	8,100	2,479	5,621
Enterprise	5,900	5,669	231
Total	\$ 38,526	\$ 27,703	\$ 10,823

2002 Budgeted vs. Actual Receipts			
Fund Type	Budgeted Receipts	Actual Receipts	Variance
General	\$ 26,338	\$ 24,516	\$ (1,822)
Special Revenue	15,527	11,401	(4,126)
Enterprise	5,100	5,368	268
Total	\$ 46,965	\$ 41,285	\$ (5,680)

**VILLAGE OF BLAKESLEE  
WILLIAMS COUNTY**

NOTES TO THE FINANCIAL STATEMENTS  
DECEMBER 31, 2003 AND 2002  
(Continued)

2002 Budgeted vs. Actual Budgetary Basis Expenditures			
Fund Type	Appropriation Authority	Budgetary Expenditures	Variance
General	\$ 24,064	\$ 19,107	\$ 4,957
Special Revenue	12,676	7,371	5,305
Enterprise	5,404	5,559	(155)
Total	\$ 42,144	\$ 32,037	\$ 10,107

Contrary to Ohio law, the Village did not properly certify expenditures for fiscal 2003 and 2002.

**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. RISK MANAGEMENT**

**Risk Pool Membership**

The Village belongs to the Ohio Government Risk Management Plan (the Plan), an unincorporated non-profit association providing a formalized, jointly administered self-insurance risk management program and other administrative services to approximately 500 Ohio governments (Members).

**VILLAGE OF BLAKESLEE  
WILLIAMS COUNTY**

NOTES TO THE FINANCIAL STATEMENTS  
DECEMBER 31, 2003 AND 2002  
(Continued)

Pursuant to § 2744.081 of the Ohio Revised Code, the Plan is 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 issues its own policies and reinsures with A-VII or better rated carriers, except for a 5 percent portion the Plan retains. With policies effective September 1, 2003 and after, the Plan pays the lesser of 5 percent or \$25,000 for casualty losses up to the coverage limit and the lesser of 5 percent or \$50,000 for property losses up to the coverage limit. The individual members are only responsible for their self-retention (deductible) amounts, which vary from member to member.

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

	<u>2003</u>	<u>2002</u>
Assets	\$ 5,402,167	\$ 5,584,592
Liabilities	<u>(1,871,123)</u>	<u>(2,441,793)</u>
Members' Equity	<u>\$ 3,531,044</u>	<u>\$ 3,142,799</u>





**Auditor of State  
Betty Montgomery**

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

Village of Blakeslee  
Williams County  
P.O. Box 65  
Blakeslee, Ohio 43505-0065

To the Village Council:

We have audited the accompanying financial statements of the Village of Blakeslee, Williams County, (the Village) as of and for the years ended December 31, 2003 and 2002, and have issued our report thereon dated August 17, 2004, wherein we noted that the Village's financial transactions were processed using the Auditor of State's Uniform Accounting Network (UAN). *Government Auditing Standards* considers this service to impair the independence of the Auditor of State to conduct the audit of the Village because the Auditor of State designed, developed, implemented, and as requested, operated UAN. 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 tested its compliance with certain provisions of laws, regulations, contracts, and grants, noncompliance with which could directly and materially affect 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 we must report under *Government Auditing Standards* which is described in the accompanying schedule of findings as item 2003-001. We also noted certain immaterial instances of noncompliance that we have reported to the Village's management in a separate letter dated August 17, 2004.

### **Internal Control Over Financial Reporting**

In planning and performing our audit, we considered the Village's internal control over financial reporting 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. However, we noted a certain matter involving the internal control over financial reporting and its operation that we consider to be reportable conditions. Reportable conditions involve matters coming to our attention relating to significant deficiencies in the design or operation of the internal control over financial reporting that, in our judgment, could adversely affect the Village's ability to record, process, summarize and report financial data consistent with the assertions of management in the financial statements. A reportable condition is described in the accompanying schedule of findings as item 2003-002.

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. Our consideration of the internal control over financial reporting would not necessarily disclose all matters in the internal control that might be reportable conditions and, accordingly, would not necessarily disclose all reportable conditions that are also considered to be material weaknesses. However, we believe the reportable condition described above is not a material weakness. We also noted other matters involving the internal control over financial reporting that do not require inclusion in this report, that we have reported to the Village's management in a separate letter dated August 17, 2004.

This report is intended 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.



**Betty Montgomery**  
Auditor of State

August 17, 2004

**VILLAGE OF BLAKESLEE  
WILLIAMS COUNTY**

SCHEDULE OF FINDINGS  
DECEMBER 31, 2003 AND 2002

<b>FINDINGS RELATED TO THE FINANCIAL STATEMENTS REQUIRED TO BE REPORTED IN ACCORDANCE WITH GAGAS</b>
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**FINDING NUMBER 2003-001**

**Noncompliance Citation**

Ohio Revised Code § 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 exception to this basic requirement is provided by statute:

- A. 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.
  
- B. Amounts of less than \$1,000 (\$3,000 after April 7, 2003), 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.

Eighteen percent of the transactions tested were not certified at the time the commitment was incurred. These commitments were not subsequently approved by the Council within the aforementioned 30 day time period.

We recommend the Clerk/Treasurer certify the amount required to meet a commitment has been lawfully appropriated and is in the treasury or in the process of collection to the appropriate fund free from any previous encumbrance prior to placing an order. In instances where prior certification is not practical, we recommend issuance of a “then and now” certificate.

**FINDING NUMBER 2003-002**

**Reportable Condition**

Legally adopted appropriations differed from amounts booked in the Village’s ledgers, in the amounts identified below:

<u>Fiscal</u> <u>Year</u>		<u>Recorded</u> <u>Amounts</u>	<u>Approved</u> <u>Amounts</u>	<u>Difference</u>
2002	General Fund - Lands, Buildings, Supplies, & Mat.	\$ 13,514	\$ 12,113	\$ 1,401
2002	General Fund - Auditing Services	2,260	-	2,260
2002	SCMR - Auditing Services	367	-	12,480
2002	Police Department Fund - Auditing Services	249	-	249
2003	General Fund - Transfers	1,110	-	1,110
2003	General Fund - Electricity	1,060	900	160

By not posting approved appropriations to the Village’s financial system, Council is not provided with adequate budgetary information to aid in monitoring the Village’s financial position. Additionally, posting appropriations not approved by Council could lead to expenditures in excess of legal spending authority and negative fund balances. We recommend that appropriations be monitored to ensure that all and only Council approved appropriations are entered into the Village financial system.

**VILLAGE OF BLAKESLEE  
WILLIAMS COUNTY**

**SCHEDULE OF PRIOR AUDIT FINDINGS  
DECEMBER 31, 2003 AND 2002**

Finding Number	Finding Summary	Fully Corrected?	Not Corrected, Partially Corrected; Significantly Different Corrective Action Taken; or Finding No Longer Valid; <i>Explain:</i>
2001-30186-001	Ohio Revised Code §5705.41(D), Failure to properly certify expenditures	No	Not corrected. Reported as finding 2003-001.
2001-30186-002	Ohio Revised Code §5705.41(B), Expenditures exceeding appropriations	Yes	





**Auditor of State  
Betty Montgomery**

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**VILLAGE OF BLAKESLEE**

**WILLIAMS 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  
SEPTEMBER 7, 2004**