

**VILLAGE OF SALESVILLE  
GUERNSEY COUNTY  
Regular Audit  
December 31, 2003 and 2002**





**Auditor of State  
Betty Montgomery**

Village Council  
Village of Salesville  
P. O. Box 7822  
Salesville, Ohio 43778

We have reviewed the Independent Auditor's Report of the Village of Salesville, Guernsey County, prepared by Perry & Associates, for the audit period January 1, 2002 through December 31, 2003. Based upon this review, we have accepted these reports in lieu of the audit required by Section 117.11, Revised Code. The Auditor of State did not audit the accompanying financial statements and, accordingly, we are unable to express, and do not express an opinion on them.

Our review was made in reference to the applicable sections of legislative criteria, as reflected by the Ohio Constitution, and the Revised Code, policies, procedures and guidelines of the Auditor of State, regulations and grant requirements. The Village of Salesville is responsible for compliance with these laws and regulations.

A handwritten signature in cursive script that reads "Betty Montgomery".

BETTY MONTGOMERY  
Auditor of State

October 14, 2004

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**VILLAGE OF SALESVILLE  
GUERNSEY COUNTY  
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# *Perry & Associates*

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July 22, 2004

Village of Salesville  
Guernsey County  
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Village Council

## REPORT OF INDEPENDENT ACCOUNTANTS

We have audited the accompanying financial statements of the Village of Salesville, Guernsey County, Ohio (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 audits 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 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 Salesville, Guernsey County, as of December 31, 2003 and 2002, 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 a report dated July 22, 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, the Village Council and other officials authorized to receive this report under Section 117.26, Ohio Revised Code, and is not intended to be and should not be used by anyone other than these specified parties.

Respectfully submitted,

  
Perry and Associates  
Certified Public Accountants, A.C.

**VILLAGE OF SALESVILLE  
GUERNSEY 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>			<b>Totals (Memorandum Only)</b>
	<u>General</u>	<u>Special Revenue</u>	<u>Capital Projects</u>	
<b>Cash Receipts:</b>				
Property Tax and Other Local Taxes	\$ 1,759	\$ 6,428	\$ 0	\$ 8,187
Intergovernmental Receipts	6,552	6,298	2,757	15,607
Earnings on Investments	110	69	0	179
Miscellaneous	0	6,656	0	6,656
	<hr/>	<hr/>	<hr/>	<hr/>
Total Cash Receipts	8,421	19,451	2,757	30,629
<b>Cash Disbursements:</b>				
Current:				
Security of Persons and Property	0	4,541	0	4,541
Public Health Services	0	0	0	0
Leisure Time Activities	1,692	16,957	0	18,649
Basic Utility Services	0	0	0	0
Transportation	0	6,279	0	6,279
General Government	5,595	229	0	5,824
Capital Outlay	0	0	0	0
	<hr/>	<hr/>	<hr/>	<hr/>
Total Cash Disbursements	7,287	28,006	0	35,293
Total Cash Receipts Over/(Under) Cash Disbursements	1,134	(8,555)	2,757	(4,664)
<b>Other Financing Receipts/(Disbursements):</b>				
Advances Out	(5,000)	(8,113)	0	(13,113)
Advances In	0	13,113	0	13,113
	<hr/>	<hr/>	<hr/>	<hr/>
Total Other Financing Receipts/(Disbursements)	(5,000)	5,000	0	0
Excess of Cash and Other Financing Receipts Over/(Under) Cash Disbursements and Other Financing Disbursements	(3,866)	(3,555)	2,757	(4,664)
Fund Cash Balances, January 1	6,687	17,126	13	23,826
<b>Fund Cash Balances, December 31</b>	<u>\$ 2,821</u>	<u>\$ 13,571</u>	<u>\$ 2,770</u>	<u>\$ 19,162</u>

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

**VILLAGE OF SALESVILLE  
GUERNSEY COUNTY**

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

	<b>Proprietary Fund Type</b>
	<b>Enterprise</b>
<b>Operating Cash Receipts:</b>	
Charges for Services	\$ 1,724
Miscellaneous	1,631
Total Operating Cash Receipts	3,355
<b>Operating Cash Disbursements:</b>	
Contractual Services	4,823
Total Operating Cash Disbursements	4,823
Operating Income/(Loss)	(1,468)
<b>Non-Operating Cash Receipts/(Disbursements):</b>	
Debt Service Payments	(2,756)
Total Non-Operating Receipts/(Disbursements)	(2,756)
Net Receipts Over/(Under) Disbursements	(4,224)
Fund Cash Balances, January 1	14,984
<b>Fund Cash Balances, December 31</b>	<b>\$ 10,760</b>

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



**VILLAGE OF SALESVILLE  
GUERNSEY 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>			<b>Totals (Memorandum Only)</b>
	<u>General</u>	<u>Special Revenue</u>	<u>Capital Projects</u>	
<b>Cash Receipts:</b>				
Property Tax and Other Local Taxes	\$ 1,326	\$ 6,416	\$ 0	\$ 7,742
Intergovernmental Receipts	6,772	5,768	0	12,540
Earnings on Investments	714	219	0	933
Miscellaneous	0	1,805	0	1,805
	<hr/>	<hr/>	<hr/>	<hr/>
Total Cash Receipts	8,812	14,208	0	23,020
	<hr/>	<hr/>	<hr/>	<hr/>
<b>Cash Disbursements:</b>				
Current:				
Security of Persons and Property	0	3,978	0	3,978
Public Health Services	10	0	0	10
Leisure Time Activities	2,046	462	0	2,508
Basic Utility Services	317	0	0	317
Transportation	0	6,267	0	6,267
General Government	5,802	2,143	0	7,945
Capital Outlay	0	0	0	0
	<hr/>	<hr/>	<hr/>	<hr/>
Total Cash Disbursements	8,175	12,850	0	21,025
	<hr/>	<hr/>	<hr/>	<hr/>
Total Cash Receipts Over/(Under) Cash Disbursements	637	1,358	0	1,995
	<hr/>	<hr/>	<hr/>	<hr/>
<b>Other Financing Receipts/(Disbursements):</b>				
Proceeds of Loan	0	0	0	0
	<hr/>	<hr/>	<hr/>	<hr/>
Total Other Financing Receipts/(Disbursements)	0	0	0	0
	<hr/>	<hr/>	<hr/>	<hr/>
Excess of Cash and Other Financing Receipts Over/(Under) Cash Disbursements and Other Financing Disbursements	637	1,358	0	1,995
	<hr/>	<hr/>	<hr/>	<hr/>
Fund Cash Balances, January 1	6,050	15,768	13	21,831
	<hr/>	<hr/>	<hr/>	<hr/>
<b>Fund Cash Balances, December 31</b>	<b>\$ 6,687</b>	<b>\$ 17,126</b>	<b>\$ 13</b>	<b>\$ 23,826</b>
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>

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

**VILLAGE OF SALESVILLE  
GUERNSEY COUNTY**

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

	<b>Proprietary Fund Type</b>
	<b>Enterprise</b>
<b>Operating Cash Receipts:</b>	
Charges for Services	\$ 2,761
Miscellaneous	1,450
Total Operating Cash Receipts	4,211
<b>Operating Cash Disbursements:</b>	
Contractual Services	2,447
Total Operating Cash Disbursements	2,447
Operating Income/(Loss)	1,764
<b>Non-Operating Cash Receipts/(Disbursements):</b>	
Debt Service Payments	(2,756)
Total Non-Operating Receipts/(Disbursements)	(2,756)
Net Receipts Over/(Under) Disbursements	(992)
Fund Cash Balances, January 1	15,976
<b>Fund Cash Balances, December 31</b>	<b>\$ 14,984</b>

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

**VILLAGE OF SALESVILLE  
GUERNSEY 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 Salesville, Guernsey 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, including the maintenance of roads, park operations, and fire protection services. The Village contracts with the Guernsey County Sheriff's department to provide security of persons and property. The Village contracts with the Village of Quaker City to provide fire protection, emergency services, and water utility 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 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 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 has 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.

Parks Recreation Fund – This fund receives donations to be used for constructing and maintaining the Village Park.

Current Expense Levy Fund – This fund receives tax money to be used for street lighting and general operations.

**VILLAGE OF SALESVILLE  
GUERNSEY COUNTY**

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

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

**C. Fund Accounting (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 has the following significant Capital Project Funds:

Issue II Fund – This fund receives Issue II monies for street paving projects.

Water Grant Construction Fund – This fund receives proceeds of grants and loan proceeds in order to complete the water line 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 Fund:

Water Line Improvement Fund – This fund receives water tap fees and loan proceeds from the Ohio Public Works for future water line improvements and repairs.

**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 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 2003 and 2002 budgetary activity appears in Note 3.

**VILLAGE OF SALESVILLE  
GUERNSEY COUNTY**

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

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

**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.

**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:

	2003	2002
Demand deposits	\$29,922	\$38,810
Total deposits	\$29,922	\$38,810

Deposits are entirely insured by the Federal Deposit Insurance Corporation.

**3. BUDGETARY ACTIVITY**

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

2003 Budgeted vs. Actual Receipts

Fund Type	Budgeted Receipts	Actual Receipts	Variance
General	\$9,007	\$8,421	\$(586)
Special Revenue	38,062	32,564	(5,498)
Capital Projects	1,699	2,757	1,058
Enterprise	4,100	3,355	(745)
Totals	\$52,868	\$47,097	\$(5,771)

2003 Budgeted vs. Actual Budgetary Basis Expenditures

Fund Type	Appropriation Authority	Budgetary Expenditures	Variance
General	\$15,395	\$12,287	\$3,108
Special Revenue	55,188	36,119	19,069
Capital Projects	1,712	0	1,712
Enterprise	19,084	7,579	11,505
Totals	\$91,379	\$55,985	\$35,394

**VILLAGE OF SALESVILLE  
GUERNSEY COUNTY**

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

**3. BUDGETARY ACTIVITY (Continued)**

2002 Budgeted vs. Actual Receipts			
Fund Type	Budgeted Receipts	Actual Receipts	Variance
General	\$9,426	\$8,812	\$(614)
Special Revenue	47,468	14,208	(33,260)
Capital Projects	1,600	0	(1,600)
Enterprise	3,000	4,211	1,211
Totals	\$61,494	\$27,231	\$(34,263)

2002 Budgeted vs. Actual Budgetary Basis Expenditures			
Fund Type	Appropriation Authority	Budgetary Expenditures	Variance
General	\$12,717	\$8,175	\$4,542
Special Revenue	63,238	12,850	50,388
Capital Projects	13	0	13
Enterprise	18,976	5,203	13,773
Totals	\$94,944	\$26,228	\$68,716

During 2003, certain advances were made from the General, Road and Bridge, Park, and Street Lighting Levy Funds to the NatureWorks Grant Fund in the total amount of \$17,000. Of this amount, \$800 was repaid to the Street Lighting Levy Fund. Contrary to Ohio law, the beginning carryover balances were not amended in the Certificate of Estimated Resources. Additionally, the advances from the Road and Bridge Fund and the Street Lighting Levy Fund were in excess of the "similar purpose" expenditures in the NatureWorks Grant Fund.

**4. PROPERTY TAXES**

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. The second half payment is due the following June 20.

Tangible personal property taxes are 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 SALESVILLE  
GUERNSEY COUNTY**

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

**5. DEBT**

Debt outstanding at December 31, 2003 was as follows:

	Principal	Interest Rate
Ohio Public Works Commission Loan	\$48,229	0.00%
Total	\$48,229	

The Ohio Public Works Commission (OPWC) loan relates to a water line project. The loan will be repaid in semiannual installments of \$1,378 over 20 years. The Village has agreed to set utility rates sufficient to cover OPWC debt service requirements.

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

	Ohio Public Works Commission Loan
Year ending December 31:	
2004	\$1,378
2005	2,756
2006	2,756
2007	2,756
2008	2,756
2009-2013	13,780
2014-2018	13,780
2019-2021	8,267
Total	\$48,229

**6. RETIREMENT SYSTEMS**

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

Contribution rates are also prescribed by the Ohio Revised Code. For 2003 and 2002, PERS members contributed 8.5% of their wages. The Village contributed an amount equal to 13.55% of participants' gross salaries for 2003 and 2002. The Village has paid all contributions required through December 31, 2003.

**VILLAGE OF SALESVILLE  
GUERNSEY COUNTY**

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

**7. RISK MANAGEMENT**

**Commercial Insurance**

The Village has obtained commercial insurance for the following risks:

Comprehensive property and general liability;

Vehicles; and

Errors and omissions.

**8. CONTINGENT LIABILITIES**

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



# *Perry & Associates*

Certified Public Accountants, A.C.

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July 22, 2004

Village of Salesville  
Guernsey County  
PO Box 7822  
Salesville, Ohio 43778  
Village Council

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

We have audited the accompanying financial statements of the Village of Salesville, Guernsey County, Ohio (the Village), as of and for the years ended December 31, 2003 and 2002, and have issued our report thereon dated July 22, 2004. 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 a 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 instances of noncompliance that are required to be reported under *Government Auditing Standards* which are described in the accompanying Schedule of Findings as item 2003-001.

### **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 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 that we consider to be material weaknesses.

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.

Respectfully submitted,



Perry and Associates  
Certified Public Accountants, A.C.

**VILLAGE OF SALESVILLE  
GUERNSEY COUNTY**

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

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

**FINDING NUMBER 2003-001**

Noncompliance citation

Ohio Rev. Code Section 5705.36(A)(4) states that upon determination by the fiscal officer of a subdivision that the revenue to be collected by the subdivision will be less than the amount included in the official certificate and that the amount of the deficiency will reduce available resources below the level of current appropriations, the fiscal officer shall certify the amount of the deficiency to the commission, and the commission shall certify an amended certificate reflecting the deficiency.

Advances were made to the NatureWorks Grant fund in the following amounts from the following funds: General Fund \$5,000; Road and Bridge Fund \$3,472; Park Fund \$1,500; Street Lighting Levy Fund \$2,341. The deficiency of available resources in the creditor funds was not certified to the Budget Commission.

We recommend that the Village obtain an amended certificate of estimated resources in years which advances are made or repaid. Further, we recommend that the advances from the Road and Bridge Fund and the Street Lighting Levy Fund be repaid as soon as possible. The advances from the General Fund and the Park Fund could be converted to transfers upon approval of the Council or repaid as soon as possible. An amended certificate of estimated resources should also be obtained for 2004 to reflect the advances outstanding at December 31, 2003.

**VILLAGE OF SALESVILLE  
GUERNSEY COUNTY**

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

**Finding Number 2001-31030-001**

ORC 5705.41(D)(1) – failure to obtain Clerk’s certification

Fully Corrected: YES

Finding is no longer valid

**Finding Number 2001-31030-001**

ORC 5705.41(B) – expenditures in excess of appropriation at the legal level of control

Fully Corrected: YES

Finding is no longer valid





**Auditor of State  
Betty Montgomery**

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**VILLAGE OF SALESVILLE  
GUERNSEY 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 4, 2004**