

Village of Darbyville

Pickaway County, Ohio

Regular Audit

For the Years Ended December 31, 2004 and 2003

**BALESTRA, HARR & SCHERER, CPAs, INC.**

528 South West Street, P.O. Box 687

Piketon, Ohio 45661

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**Auditor of State  
Betty Montgomery**

Village Council  
Village of Darbyville  
16671 Main St.  
Darbyville, OH 43164

We have reviewed the *Independent Auditors' Report* of the Village of Darbyville, Pickaway County, prepared by Balestra, Harr & Scherer, CPAs, Inc., for the audit period January 1, 2003 through December 31, 2004. 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.

The financial statements in the attached report are presented in accordance with a regulatory basis of accounting prescribed or permitted by the Auditor of State. Due to a February 2, 2005 interpretation from the American Institute of Certified Public Accountants (AICPA), modifications were required to the *Independent Auditors' Report* on your financial statements. While the Auditor of State does not legally require your government to prepare financial statements pursuant to Generally Accepted Accounting Principles (GAAP), the AICPA interpretation requires auditors to formally acknowledge that you did not prepare your financial statements in accordance with GAAP. The attached report includes an opinion relating to GAAP presentation and measurement requirements, but does not imply the statements are misstated under the non-GAAP regulatory basis. The *Independent Auditors' Report* also includes an opinion on the financial statements using the regulatory format the Auditor of State permits.

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 Darbyville is responsible for compliance with these laws and regulations.

A handwritten signature in black ink that reads "Betty Montgomery".

BETTY MONTGOMERY  
Auditor of State

December 22, 2005

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**Village of Darbyville, Ohio**  
*For the Years Ended December 31, 2004 and 2003*  
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Ohio Society of Certified Public Accountants

## Independent Auditors' Report

Village Council  
Village of Darbyville  
Pickaway County, Ohio  
16671 Main Street  
Darbyville, Ohio 43164

We have audited the accompanying financial statements of the Village of Darbyville, Pickaway County, Ohio, (the Village) as of and for the years ended December 31, 2004 and 2003. 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 the Comptroller General of the United States' *Government Auditing Standards*. 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 described more fully in Note 1, the Village has prepared these financial statements using accounting practices the Auditor of State prescribes or permits. These practices differ from accounting principles generally accepted in the United States of America (GAAP). Although we cannot reasonably determine the effects on the financial statements of the variances between these regulatory accounting practices and GAAP, we presume they are material.

Revisions to GAAP would require the Village to reformat its financial statement presentation and make other changes effective for the year ended December 31, 2004. Instead of the combined funds the accompanying financial statements present for 2004 (and 2003), the revisions require presenting entity wide statements and also to present its larger (i.e., major) funds separately for 2004. While the Village does not follow GAAP, generally accepted auditing standards requires us to include the following paragraph if the statements do not substantially conform to the new GAAP presentation requirements. The Auditor of State permits, but does not require governments to reformat their statements. The Village has elected not to reformat its statements. Since this Village does not use GAAP to measure financial statement amounts, the following paragraph does not imply the amounts reported are materially misstated under the accounting basis the Auditor of State permits. Our opinion on the fair presentation of the amounts reported pursuant to its non-GAAP basis is in the second following paragraph.

In our opinion, because of the effects of the matter discussed in the preceding two paragraphs, the financial statements referred to above for the year ended December 31, 2004, do not present fairly, in conformity with accounting principles generally accepted in the United States of America, the financial position of the Village as of December 31, 2004, or its changes in financial position or cash flows of its proprietary funds for the year then ended.

Also, 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 the December 31, 2004 and 2003, and its combined cash receipts and disbursements for the years then ended on the accounting basis Note 1 describes.

Village Council  
Village of Darbyville  
Independent Auditor's Report  
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The aforementioned revision to generally accepted accounting principles also requires the Village to include Management's Discussion and Analysis for the year ended December 31, 2004. The Village has not presented Management's Discussion and Analysis, which accounting principles generally accepted in the United States of America has determined is necessary to supplement, although not required to be part of, the financial statements.

In accordance with *Government Auditing Standards*, we have also issued our report dated November 23, 2005, 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 grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* and should be considered in assessing the results of our audit.



Balestra, Harr & Scherer, CPAs, Inc.  
November 23, 2005

**Village of Darbyville, Ohio**  
*Combined Statement of Cash Receipts, Cash Disbursements, And Changes in Fund Cash  
Balances - All Governmental Fund Types  
For the Year Ended December 31, 2004*

	Governmental Fund Types		Total (Memorandum Only)
	General	Special Revenue	
Cash Receipts:			
Property Taxes	\$3,876	\$0	\$3,876
Intergovernmental	25,203	9,019	34,222
Earnings on Investments	191	287	478
Miscellaneous	199	182	381
Total Cash Receipts	<u>29,469</u>	<u>9,488</u>	<u>38,957</u>
Cash Disbursements:			
Security of Persons & Property	5,385	0	5,385
Public Health Service	328	0	328
Leisure Time Activities	1,226	0	1,226
Transportation	0	3,981	3,981
General Government	18,764	0	18,764
Principal Payments	5,000	0	5,000
Interest & Fiscal Charges	311	0	311
Total Cash Disbursements	<u>31,014</u>	<u>3,981</u>	<u>34,995</u>
Total Receipts Over/(Under) Disbursements	(1,545)	5,507	3,962
Other Financing Sources:			
Proceeds from Insurance	<u>0</u>	<u>710</u>	<u>710</u>
Total Receipts and Other Financing Sources Over/(Under) Disbursements	(1,545)	6,217	4,672
Fund Cash Balances, January 1	<u>46,310</u>	<u>27,196</u>	<u>73,506</u>
Fund Cash Balances, December 31	<u>\$44,765</u>	<u>\$33,413</u>	<u>\$78,178</u>

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



**Village of Darbyville, Ohio**  
*Combined Statement of Cash Receipts, Cash Disbursements, and  
 Changes in Fund Cash Balances - Proprietary Fund Type  
 For the Year Ended December 31, 2004*

	Proprietary Fund Type
	Enterprise
Operating Cash Receipts:	
Charges for Services	\$18,733
Miscellaneous	31
Total Operating Cash Receipts	18,764
Operating Cash Disbursements:	
Personal Services	4,223
Contractual Services	10,452
Supplies and Materials	12,252
Total Operating Cash Disbursements	26,927
Operating Income	(8,163)
Non-Operating Receipts:	
Earnings on Investments	478
Total Non-Operating Receipts	478
Net Receipts (Under) Disbursements	(7,685)
Fund Cash Balances, January 1	61,576
Fund Cash Balances, December 31	\$53,891

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

**Village of Darbyville, Ohio**  
*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>		Total (Memorandum Only)
	<u>General</u>	<u>Special Revenue</u>	
Cash Receipts:			
Property Taxes	\$3,804	\$0	\$3,804
Intergovernmental	24,950	7,553	32,503
Earnings on Investments	267	269	536
Miscellaneous	272	0	272
Total Cash Receipts	<u>29,293</u>	<u>7,822</u>	<u>37,115</u>
Cash Disbursements:			
Security of Persons & Property	5,151	0	5,151
Public Health Service	332	0	332
Leisure Time Activities	1,831	0	1,831
Transportation	0	6,732	6,732
General Government	22,023	0	22,023
Principal Payments	5,000	0	5,000
Interest & Fiscal Charges	616	0	616
Total Cash Disbursements	<u>34,953</u>	<u>6,732</u>	<u>41,685</u>
Total Receipts Over/(Under) Disbursements	(5,660)	1,090	(4,570)
Fund Cash Balances, January 1	<u>51,970</u>	<u>26,106</u>	<u>78,076</u>
Fund Cash Balances, December 31	<u><u>\$46,310</u></u>	<u><u>\$27,196</u></u>	<u><u>\$73,506</u></u>

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

**Village of Darbyville, Ohio**  
*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
Operating Cash Receipts:	
Charges for Services	\$19,207
Total Operating Cash Receipts	19,207
Operating Cash Disbursements:	
Personal Services	4,430
Contractual Services	8,561
Supplies and Materials	7,066
Total Operating Cash Disbursements	20,057
Operating Income	(850)
Non-Operating Receipts:	
Earnings on Investments	535
Total Non-Operating Receipts	535
Net Receipts (Under) Disbursements	(315)
Fund Cash Balances, January 1	61,891
Fund Cash Balances, December 31	\$61,576

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

**Village of Darbyville, Ohio**  
*Notes to the Financial Statements*  
*For the Years Ended December 31, 2004 and 2003*

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**NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

A. Description of the Entity

The Village of Darbyville, Pickaway County, Ohio (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 government services, including water utilities. The Village contracts with the Pickaway County Sheriff's department to provide security of persons and property. Scioto Village in Commercial Point provides fire protection 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. Fund Accounting

The Village uses fund accounting to segregate cash and investments that are restricted as to use. The Village classifies its funds into the following types:

1. General Fund - The General Fund is the general operating fund. It is used to account for all financial resources except those required to be accounted for in another fund.
2. Special Revenue Funds - These funds are used to account for proceeds from specific sources (other than from trusts or for capital projects) that are restricted to expenditure for specific purposes. The Village had the following significant Special Revenue Fund:

*Street Construction, Maintenance and Repair Fund*-This fund receives gasoline tax and motor vehicle tax money for constructing, maintaining and repairing Village streets.

3. Enterprise Fund – This fund accounts 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.

**Village of Darbyville, Ohio**  
*Notes to the Financial Statements*  
*For the Years Ended December 31, 2004 and 2003*

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**NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**

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 and 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 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 individual commitments are made. Encumbrances outstanding at year end are cancelled and reappropriated in the subsequent year.

A summary of 2004 and 2003 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.

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.

**NOTE 2 – EQUITY IN POOLED CASH AND INVESTMENTS**

The Village maintains a cash 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:

	<u>2004</u>	<u>2003</u>
Demand deposits	\$132,069	\$135,082

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

**Village of Darbyville, Ohio**  
*Notes to the Financial Statements*  
For the Years Ended December 31, 2004 and 2003

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**NOTE 3 – BUDGETARY ACTIVITY**

Budgetary activity for the years ending December 31, 2004 and 2003 follows:

Fund Type	<u>2004 Budgeted vs. Actual Receipts</u>		Variance
	Budgeted Receipts	Actual Receipts	
General	\$33,774	\$29,469	(\$4,305)
Special Revenue	5,675	10,198	4,523
Enterprise	18,000	19,242	1,242
<b>Total</b>	<b>\$57,449</b>	<b>\$58,909</b>	<b>\$1,460</b>

Fund Type	<u>2004 Budgeted vs. Actual Budgetary Basis Expenditures</u>		Variance
	Appropriation Authority	Budgetary Expenditures	
General	\$80,084	\$31,014	\$49,070
Special Revenue	32,870	3,981	28,889
Enterprise	79,575	26,927	52,648
<b>Total</b>	<b>\$192,529</b>	<b>\$61,922</b>	<b>\$130,607</b>

Fund Type	<u>2003 Budgeted vs. Actual Receipts</u>		Variance
	Budgeted Receipts	Actual Receipts	
General	\$31,682	\$29,293	(\$2,389)
Special Revenue	6,355	7,822	1,467
Enterprise	24,818	19,742	(5,076)
<b>Total</b>	<b>\$62,855</b>	<b>\$56,857</b>	<b>(\$5,998)</b>

Fund Type	<u>2003 Budgeted vs. Actual Budgetary Basis Expenditures</u>		Variance
	Appropriation Authority	Budgetary Expenditures	
General	\$83,652	\$34,953	\$48,699
Special Revenue	32,461	6,732	25,729
Enterprise	86,708	20,057	66,651
<b>Total</b>	<b>\$202,821</b>	<b>\$61,742</b>	<b>\$141,079</b>

**NOTE 4 – PROPERTY TAX**

Real property taxes become a lien on January 1 preceding the October 1 date for which rates are adopted by the 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.

**Village of Darbyville, Ohio**  
*Notes to the Financial Statements*  
*For the Years Ended December 31, 2004 and 2003*

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**NOTE 5 – DEBT**

In 2000, the Village entered into an agreement with National City Bank for a Land Acquisition Note for the purpose of purchasing property for a park. The original value of the note was \$20,000 with an interest rate of 6.27%. The note was repaid in annual installments of \$5,000 plus interest with the last payment made during 2004. General revenues were committed for the payment of this debt.

**NOTE 6 – RETIREMENT SYSTEM**

The Village's part-time employees belong to the Public Employees Retirement System (PERS) of Ohio. PERS is a cost-sharing, multiple-employer plan. This plan provides retirement benefits, including post-retirement 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 2004 and 2003, PERS members contributed 8.5% of their gross wages. The Village contributed an amount equal to 13.55% of participants' gross wages for 2004 and 2003. The Village has paid all contributions required through December 31, 2004.

**NOTE 7 – RISK MANAGEMENT**

*Risk Pool Membership*

The District belongs to the Public Entities Pool of Ohio (PEP), a risk-sharing pool available to Ohio local governments. PEP provides property and casualty coverage for its members. PEP is a member of the American Public Entity Excess Pool (APEEP). Member governments pay annual contributions to fund PEP. PEP pays judgments, settlements and other expenses resulting from covered claims that exceed the members' deductibles.

Casualty Coverage

PEP retains casualty risks up to \$250,000 per claim, including loss adjustment expenses. PEP pays a percentage of its contributions to APEEP. APEEP reinsures claims exceeding \$250,000, up to \$1,750,000 per claim and \$5,000,000 in the aggregate per year. Governments can elect additional coverage, from \$2,000,000 to \$10,000,000 from the General Reinsurance Corporation.

If losses exhaust PEP's retained earnings, APEEP covers PEP losses up to \$5,000,000 per year, subject to a per-claim limit of \$2,000,000.

Property Coverage

PEP retains property risks, including automobile physical damage. There is no aggregate for 2004 and future accident years. As of 2003, PEP retains property risks, including automobile physical damage, up to \$100,000 on a specific loss in any one occurrence. The Travelers Indemnity Company reinsures losses exceeding \$100,000. APEEP's Guarantee Fund pays losses and loss adjustment expenses exceeding operation contributions.

The aforementioned casualty and property reinsurance agreements do not discharge PEP's primary liability for claims payments on covered losses. Claims exceeding coverage limits are the obligation of the respective government.

**Village of Darbyville, Ohio**  
*Notes to the Financial Statements*  
*For the Years Ended December 31, 2004 and 2003*

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**NOTE 7 – RISK MANAGEMENT (CONTINUED)**

Financial Position

PEP's financial statements (audited by other accountants) conform with generally accepted accounting principles, and reported the following assets, liabilities and retained earnings at December 31, 2004 and 2003.

	<u>2004</u>	<u>2003</u>
<i>Casualty Coverage:</i>		
Assets	\$30,547,049	\$25,288,098
Liabilities	<u>(16,989,918)</u>	<u>(12,872,985)</u>
Retained Earnings	<u>\$13,557,131</u>	<u>\$12,415,113</u>
 <i>Property Coverage:</i>		
Assets	\$3,652,970	\$3,158,813
Liabilities	<u>(544,771)</u>	<u>(792,061)</u>
Retained Earnings	<u>\$3,108,199</u>	<u>\$2,366,752</u>



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**Report on Internal Control Over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with *Government Auditing Standards***

Village Council  
Village of Darbyville  
Pickaway County, Ohio  
16671 Main Street  
Darbyville, Ohio 43164

We have audited the accompanying financial statements of the Village of Darbyville, Pickaway County, Ohio, (the Village) as of and for the years ended December 31, 2004 and 2003, and have issued our report thereon dated November 23, 2005, wherein we noted the Village followed accounting practices the Auditor of State prescribes or permits rather than accounting principles generally accepted in the United States of America. 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.

**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 auditing procedures for the purpose of expressing our opinion on the financial statements and not to provide an opinion 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 reportable 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 caused by error or fraud 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.

**Compliance and Other Matters**

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 grant agreements, 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 or other matters that are required to be reported under *Government Auditing Standards*.

We noted certain matters which we reported to management of the Village in a separate letter dated November 23, 2005.

This report is intended solely for the information and use of management, members of the Board, 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.



Balestra, Harr & Scherer, CPAs, Inc.  
November 23, 2005

**Village of Darbyville, Ohio**  
*Schedule of Prior Audit Findings*  
*For the Years Ended December 31, 2004 and 2003*

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Finding Number	Finding Summary	Fully Corrected?	Not Corrected, Partially Corrected; Significantly Different Corrective Action Taken; or Finding No Longer Valid; Explain:
2002-001	The Village did not properly certify funds availability in accordance with Ohio Revised Code Section 5705.41(D).	No	Reissued in management letter.



**Auditor of State  
Betty Montgomery**

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**VILLAGE OF DARBYVILLE  
PICKAWAY 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  
DECEMBER 30, 2005**