



**VILLAGE OF WAYNESFIELD  
AUGLAIZE COUNTY**

**REGULAR AUDIT**

**FOR THE YEAR ENDED DECEMBER 31, 2004**



**Auditor of State  
Betty Montgomery**



VILLAGE OF WAYNESFIELD  
AUGLAIZE COUNTY

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**Auditor of State  
Betty Montgomery**

Village of Waynesfield  
Auglaize County  
P.O. Box 476  
Waynesfield, Ohio 45896

To the Members of Council:

As you are aware, the Auditor of State's Office (AOS) must modify the *Independent Accountants' Report* we provide on your financial statements due to a February 2, 2005 interpretation from the American Institute of Certified Public Accountants (AICPA). While AOS 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. Our Report includes an opinion relating to GAAP presentation and measurement requirements, but does not imply the amounts the statements present are misstated under the non-GAAP basis you follow. The AOS report also includes an opinion on the financial statements you prepared using the cash basis and financial statement format the AOS permits.

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

**Betty Montgomery**  
Auditor of State

August 18, 2006

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## Auditor of State Betty Montgomery

### INDEPENDENT ACCOUNTANTS' REPORT

Village of Waynesfield  
Auglaize County  
P.O. Box 476  
Waynesfield, Ohio 45896

To the Members of Council:

We have audited the accompanying financial statements of the Village of Waynesfield, Auglaize County, (the Village), as of and for the year ended December 31, 2004. 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 reasonably assure 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 processes its financial transactions with 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 audit 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 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 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.

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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 and reserves for encumbrances of the Village, as of December 31, 2004, and its combined cash receipts and disbursements for the year then ended on the accounting basis Note 1 describes.

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 August 18, 2006 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. While we did not opine on the internal control over financial reporting or on compliance, that report describes the scope of our testing of internal control over financial reporting and compliance, and the results of that testing. That report is an integral part of an audit performed in accordance with *Government Auditing Standards*. You should read it in conjunction with this report in assessing the results of our audit.



**Betty Montgomery**  
Auditor of State

August 18, 2006



**VILLAGE OF WAYNESFIELD  
AUGLAIZE COUNTY**

**COMBINED STATEMENT OF CASH RECEIPTS, CASH DISBURSEMENTS, AND  
CHANGES IN FUND CASH BALANCES - ALL GOVERNMENTAL FUND TYPES  
FOR THE YEAR ENDED DECEMBER 31, 2004**

	<u>Governmental Fund Types</u>		<u>Totals (Memorandum Only)</u>
	<u>General</u>	<u>Special Revenue</u>	
<b>Cash Receipts:</b>			
Property Tax and Other Local Taxes	\$41,849		\$41,849
Special Assessments	161		161
Intergovernmental Receipts	76,802	30,959	107,761
Charges for Services	325		325
Fines, Licenses, and Permits	98		98
Earnings on Investments	3,730	551	4,281
Miscellaneous	15,213		15,213
	<u>138,178</u>	<u>31,510</u>	<u>169,688</u>
<b>Cash Disbursements:</b>			
Current:			
Security of Persons and Property	48,340		48,340
Public Health Services	457		457
Leisure Time Activities	10,456		10,456
Transportation	13,859	22,763	36,622
General Government	88,585		88,585
Capital Outlay		3,000	3,000
	<u>161,697</u>	<u>25,763</u>	<u>187,460</u>
Total Receipts Over/(Under) Disbursements	<u>(23,519)</u>	<u>5,747</u>	<u>(17,772)</u>
<b>Other Financing Receipts and (Disbursements):</b>			
Transfers-In	35		35
Transfers-Out	(29,035)	(19)	(29,054)
	<u>(29,000)</u>	<u>(19)</u>	<u>(29,019)</u>
Cash Receipts and Other Financing Receipts Over/(Under) Cash Disbursements and Other Financing Disbursements	(52,519)	5,728	(46,791)
Fund Cash Balances, January 1	<u>174,623</u>	<u>58,723</u>	<u>233,346</u>
<b>Fund Cash Balances, December 31</b>	<u><u>\$122,104</u></u>	<u><u>\$64,451</u></u>	<u><u>\$186,555</u></u>
Reserves for Encumbrances, December 31	<u><u>\$1,277</u></u>	<u><u>\$340</u></u>	<u><u>\$1,617</u></u>

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

**VILLAGE OF WAYNESFIELD  
AUGLAIZE 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, 2004**

	<u>Proprietary Fund Type</u>	<u>Fiduciary Fund Type</u>	<u>Totals (Memorandum Only)</u>
	<u>Enterprise</u>	<u>Agency</u>	
<b>Operating Cash Receipts:</b>			
Charges for Services	\$743,479		\$743,479
Total Operating Cash Receipts	743,479		743,479
<b>Operating Cash Disbursements:</b>			
Personal Services	87,347		87,347
Fringe Benefits	28,122		28,122
Contractual Services	398,264	1,579	399,843
Supplies and Materials	63,571		63,571
Capital Outlay	3,834		3,834
Other	58,616		58,616
Total Operating Cash Disbursements	639,754	1,579	641,333
Operating Income/(Loss)	103,725	(1,579)	102,146
<b>Non-Operating Cash Receipts:</b>			
Earnings on Investments	273		273
Other Non-Operating Receipts	9,000	1,435	10,435
Total Non-Operating Cash Receipts	9,273	1,435	10,708
<b>Non-Operating Cash Disbursements:</b>			
Redemption of Principal	67,433		67,433
Interest and Other Fiscal Charges	8,316		8,316
Total Non-Operating Cash Disbursements	75,749		75,749
Excess of Receipts Over/(Under) Disbursements Before Interfund Transfers and Advances	37,249	(144)	37,105
Transfers-In	93,163		93,163
Transfers-Out	(64,128)	(16)	(64,144)
Net Receipts Over/(Under) Disbursements	66,284	(160)	66,124
Fund Cash Balances, January 1	897,715	161	897,876
<b>Fund Cash Balances, December 31</b>	<u>\$963,999</u>	<u>\$1</u>	<u>\$964,000</u>
Reserve for Encumbrances, December 31	<u>\$143,779</u>	<u>\$0</u>	<u>\$143,779</u>

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

**VILLAGE OF WAYNESFIELD  
AUGLAIZE COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS  
DECEMBER 31, 2004**

**1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

**A. Description of the Entity**

The constitution and laws of the State of Ohio establish the rights and privileges of the Village of Waynesfield, Auglaize County, (the Village) as a body corporate and politic. A publicly-elected six-member Council governs the Village. The Village provides general governmental services, water, sewer, and electric utilities, park operations, and police services. Fire protection and emergency services are provided to the Village residents by Wayne Township.

The Village's management believes these financial statements present all activities for which the Village is financially accountable.

The Village participates in one jointly governed organization, the Ohio Municipal Electric Generation Agency Joint Venture 5 (JV5). This organization is presented in Note 8 of the cash basis financial statements.

**B. Basis of Accounting**

These financial statements follow the accounting basis the Auditor of State prescribes or permits. This basis is similar to the cash receipts and disbursements accounting basis. This basis recognizes receipts when received in cash rather than when earned, and recognizes disbursements 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 adequately disclose material matters the Auditor of State prescribes.

**C. Cash and Investments**

The Village's accounting basis includes investments as assets. This basis does not report disbursements for investment purchases or receipts for investment sales. The Village reports gains or losses at the time of sale as receipts or disbursements, respectively.

The Village values certificates of deposit 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 reports all financial resources except those required to be accounted for in another fund.

**VILLAGE OF WAYNESFIELD  
AUGLAIZE COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS  
DECEMBER 31, 2004  
(Continued)**

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

**2. Special Revenue Funds**

These funds 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 Funds**

These funds account for operations that are similar to private business enterprises, where management intends to recover the significant costs of providing certain goods or services through user charges. The Village had the following significant Enterprise Funds:

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

**4. Fiduciary Funds (Agency Funds)**

This fund is a fund in which the Village is acting in an agency capacity. The Village had the following significant Fiduciary Fund:

Recycle Fund – This fund receives proceeds from the sale of recycled items and the money, less a small fee that is kept by the Village, is disbursed to various organizations that operate the recycle center.

**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, function or object level of control, and appropriations may not exceed estimated resources. Village 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.

**VILLAGE OF WAYNESFIELD  
AUGLAIZE COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS  
DECEMBER 31, 2004  
(Continued)**

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

**3. Encumbrances**

The Ohio Revised Code requires the Village to reserve (encumber) appropriations when commitments are made. Encumbrances outstanding at year end are carried over, and need not be reappropriated.

A summary of 2004 budgetary activity appears in Note 3.

**F. Property, Plant, and Equipment**

The Village records disbursements for acquisitions of property, plant, and equipment when paid. The accompanying financial statements do not report these items as assets.

**G. Accumulated Leave**

In certain circumstances, such as upon leaving employment, employees are entitled to cash payments for unused leave. The financial statements do not include a liability for unpaid leave.

**2. EQUITY IN POOLED CASH AND INVESTMENTS**

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

	2004
Demand deposits	\$970,555
Certificates of deposit	180,000
Total deposits	\$1,150,555

**Deposits:** Deposits are insured by the Federal Depository Insurance Corporation; or collateralized by the financial institution's public entity deposit pool.

**3. BUDGETARY ACTIVITY**

Budgetary activity for the year ending 2004 follows:

2004 Budgeted vs. Actual Receipts			
Fund Type	Budgeted Receipts	Actual Receipts	Variance
General	\$126,898	\$138,213	\$11,315
Special Revenue	23,700	31,510	7,810
Enterprise	681,100	845,915	164,815
Fiduciary	2,500	1,435	(1,065)
Total	\$834,198	\$1,017,073	\$182,875

**VILLAGE OF WAYNESFIELD  
AUGLAIZE COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS  
DECEMBER 31, 2004  
(Continued)**

**3. BUDGETARY ACTIVITY (Continued)**

2004 Budgeted vs. Actual Budgetary Basis Expenditures			
Fund Type	Appropriation Authority	Budgetary Expenditures	Variance
General	\$311,521	\$192,009	\$119,512
Special Revenue	82,423	26,122	56,301
Enterprise	1,582,315	923,410	658,905
Fiduciary	2,661	1,595	1,066
Total	\$1,978,920	\$1,143,136	\$835,784

**4. PROPERTY TAX**

Real property taxes become a lien on January 1 preceding the October 1 date for which the Village Council adopts tax rates. The State Board of Tax Equalization adjusts these rates for inflation. Property taxes are also reduced for applicable homestead and rollback deductions. The State pays the Village amounts equaling these deductions. The Village includes these with Intergovernmental Receipts. Payments are due to the County by December 31. If the property owner elects to pay semiannually, the first half payment is due December 31. The second half payment is due the following June 20.

Property owners assess tangible personal property tax. They must file a list of tangible 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 the Village's behalf.

**5. DEBT**

Debt outstanding at December 31, 2004 was as follows:

	Principal	Interest Rate
Omega JV5 Debt	\$105,084	5.84%
OPWC Water Tower and Wel Loan	207,878	0.00%
Total	\$312,962	

The Omega JV5 Project consists of governmental entities that joined together to finance a municipal electric generation facility. Bonded debt was issued in the total amount of \$153,415,000 for the project; the amount listed above and the amortization schedule below represents the Village's Participant share. The debt will be financed through user charges.

During 2003 and 2002, loans were obtained from the Ohio Public Works Commission in the amounts of \$29,981 and \$194,752, respectively, for the construction of a new water tower and well.

During 2004, a loan was obtained from the Ohio Public Works Commission (OPWC) in the amount of \$43,200 for a Wastewater Disinfection Improvement Project. The Village entered into this debt on August 1, 2004, but the money was not received until 2005.

**VILLAGE OF WAYNESFIELD  
AUGLAIZE COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS  
DECEMBER 31, 2004  
(Continued)**

**5. DEBT (Continued)**

Amortization of the above debt, including interest, follows:

<u>Year ending December 31:</u>	<u>Omega JV5 Loan</u>	<u>OPWC Loan - Water Tower</u>
2005	\$8,728	\$11,237
2006	8,729	11,237
2007	8,729	11,237
2008	8,731	11,237
2009	8,731	11,237
Subsequent	130,946	151,693
Total	<u>\$174,594</u>	<u>\$207,878</u>

**6. RETIREMENT SYSTEMS**

The Village's law enforcement officer belongs to the Ohio Police and Fire Pension Funds (OP&F). Other full-time employees belong to the Ohio Public Employees Retirement System (OPERS). OP&F and OPERS are cost-sharing, multiple-employer plans. The Ohio Revised Code prescribes the plans' retirement benefits, including postretirement healthcare and survivor and disability benefits.

The Ohio Revised Code also prescribes contribution rates. For 2004, OP&F participants contributed 10 percent of their wages. The Village contributed an amount equal to 19.5 percent of police participant wages. OPERS members contributed 8.5 percent of their wages. The Village contributed an amount equal to 13.55 percent of participants' gross salaries. The Village has paid all contributions required through December 31, 2004.

**7. RISK MANAGEMENT**

**Commercial Insurance**

The Village has obtained commercial insurance for the following risks:

- Comprehensive property and general liability;
- Vehicles;
- Inland Marine; and
- Acts of Terrorism.

The Village also provides health insurance, life insurance, and dental coverage to full-time employees, the Village Clerk-Treasurer and the Mayor through a private carrier.

**VILLAGE OF WAYNESFIELD  
AUGLAIZE COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS  
DECEMBER 31, 2004  
(Continued)**

**7. JOINT VENTURE**

Ohio Municipal Electric Generation Agency Joint Venture 5 (JV 5)

The Village is a participant with forty-two subdivisions within the State of Ohio in a joint venture to construct a hydroelectric plant and associated transmission facilities in West Virginia (on the Ohio River at the Belleville Locks and Dam) and receive electricity from its operation. The Ohio Municipal Electric Generation Agency Joint Venture 5 (JV5) was created for that purpose. On dissolution of the joint venture, the net assets of JV5 will be shared by the participants on a percentage basis.

The JV5 is managed by AMP-Ohio who acts as the joint venture's agent. The participants are obligated by the agreement to remit on a monthly basis those costs incurred from using electricity generated by the joint venture and a portion of the \$153,415,000 Certificate of Beneficial Interest debt that was issued to construct the fixed asset. In accordance with the joint venture agreement, the Village remitted \$8,732 to the joint venture during 2004. The Village's equity interest in JV5 was 0.08 percent at year end December 31, 2004. Complete financial statements for the JV5 can be obtained from AMP-Ohio at 601 Dempsey Road, Westerville, Ohio 43801.

**8. CONTINGENT LIABILITIES**

Amounts grantor agencies pay to the Village are subject to audit and adjustment by the grantor. Grantors may require refunding any disallowed costs. Management cannot presently determine amounts grantors may disallow. However, based on prior experience, management believes any refunds would be immaterial.

**9. UTILITY RECEIVABLE FROM THE MAYOR**

As of December 31, 2004, the Mayor of the Village of Waynesfield had delinquent utility accounts in the cumulative total of \$3,615. The Mayor has signed a promissory note with the Village requiring him to make monthly payments of \$100 on the delinquent accounts until the note is paid in full.





## Auditor of State Betty Montgomery

### INDEPENDENT ACCOUNTANTS' REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS REQUIRED BY *GOVERNMENT AUDITING STANDARDS*

Village of Waynesfield  
Auglaize County  
P.O. Box 476  
Waynesfield, Ohio 45896

To the Members of Council:

We have audited the financial statements of the Village of Waynesfield, Auglaize County, (the Village), as of and for the year ended December 31, 2004, and have issued our report thereon dated August 18, 2006, wherein we noted the Village followed accounting practices the Auditor of State prescribes rather than accounting principles generally accepted in the United States of America. We also noted that the Village uses the Auditor of State's Uniform Accounting Network (UAN) to process its financial transactions. *Government Auditing Standards* considers this service to impair the Auditor of State's independence to audit the Village because the Auditor of State designed, developed, implemented, and, as requested, operates 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 the Comptroller General of the United States' *Government Auditing Standards*.

#### **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 to express our opinion on the financial statements and not to opine on the internal control over financial reporting. Our consideration of the internal control 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 material to the financial statements we audited may occur and not be timely detected by employees when performing their assigned functions. We noted no matters involving the internal control over financial reporting and its operation that we consider material weaknesses.

#### **Compliance and Other Matters**

As part of reasonably assuring whether the Village's financial statements are free of material misstatement, we tested its compliance with certain provisions of laws, regulations, contracts, and grant agreements, 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 an opinion. The results of our tests disclosed no instances of noncompliance or other matters we must report under *Government Auditing Standards*. In a separate letter to the Village's management dated August 18, 2006, we reported matter related to noncompliance we deemed immaterial.

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Village of Waynesfield  
Auglaize County  
Independent Accountants' Report on Internal Control Over  
Financial Reporting and on Compliance and Other Matters  
Required by *Government Auditing Standards*  
Page 2

We intend this report solely for the information and use of the audit committee, management and the Village Council. It is not intended for anyone other than these specified parties.

A handwritten signature in black ink that reads "Betty Montgomery". The signature is written in a cursive, flowing style.

**Betty Montgomery**  
Auditor of State

August 18, 2006



**Auditor of State  
Betty Montgomery**

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**VILLAGE OF WAYNESFIELD**

**AUGLAIZE 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  
OCTOBER 5, 2006**