

**VILLAGE OF DELTA**  
**FULTON COUNTY**  
**AUDITED FINANCIAL STATEMENTS**  
**YEARS ENDED DECEMBER 31, 2011 AND 2010**





# Dave Yost • Auditor of State

Village Council  
Village of Delta  
401 North Main Street  
Delta, Ohio 43515-1399

We have reviewed the *Independent Auditor's Report* of the Village of Delta, Fulton County, prepared by LublinSussman Group LLP, for the audit period January 1, 2010 through December 31, 2011. 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 Auditor's 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 Auditor's 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 Delta is responsible for compliance with these laws and regulations.

A handwritten signature in black ink that reads "Dave Yost".

Dave Yost  
Auditor of State

January 22, 2013

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## INDEPENDENT AUDITOR'S REPORT

Village of Delta  
Fulton County  
401 Main Street  
Delta, OH 43515

To the Village Council:

We have audited the accompanying combined statements of cash receipts, cash disbursements, and changes in fund cash balances - all governmental and proprietary and fiduciary fund types of the Village of Delta, Fulton County, (the Village) as of and for the years ended December 31, 2011 and 2010. 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 audits.

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 the 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 combined 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 the significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audits provide 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.

Instead of the combined funds the accompanying financial statements present, GAAP requires presenting entity wide statements and also presenting the Village's larger (i.e. major) funds separately. While the Village does not follow GAAP, generally accepted auditing standards require us to include the following paragraph if the statements do not substantially conform to GAAP presentation requirements. The Auditor of State permits, but does not require Villages to reformat their statements. The Village has elected not to follow GAAP statement formatting requirements. 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 years ended December 31, 2011 and 2010 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, 2011 and 2010, or its changes in financial position or cash flows, where applicable for the years then ended.

Also, in our opinion, the financial statements referred to above present fairly, in all material respects, the combined fund cash balances as of December 31, 2011 and 2010 and reserves for encumbrances as of December 31, 2010 of the Village of Delta, Fulton County, and its combined cash receipts and disbursements for the years then ended on the accounting basis Note 1 describes.

As described in Note 10, during 2011 the Village of Delta adopted Governmental Accounting Standards Board Statement No. 54, *Fund Balance Reporting and Governmental Fund Type Definitions*.

In accordance with Government Auditing Standards, we have also issued our report dated November 06, 2012, on our consideration of the Village's internal control over financial reporting and on 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 audits.

*Seiblin Sussman Group LLP*

November 06, 2012  
Toledo, Ohio

VILLAGE OF DELTA  
 FULTON COUNTY  
 COMBINED STATEMENT OF CASH RECEIPTS, CASH DISBURSEMENTS, AND  
 CHANGES IN FUND CASH BALANCES - ALL GOVERNMENTAL FUND TYPES  
 FOR THE YEAR ENDED DECEMBER 31, 2011

	Governmental Fund Types					Totals (Memo. Only)
	General	Special Revenue	Debt Service	Capital Projects	Permanent	
<b>Cash Receipts:</b>						
Property and Other Local Taxes	\$ 135,401	\$ 109,400	\$ 0	\$ 0	\$ 0	\$ 244,801
Municipal Income Taxes	388,179	34,730	0	156,306	0	579,215
Special Assessments	0	7,245	0	0	0	7,245
Intergovernmental Receipts	167,246	198,656	0	3,932	0	369,834
Charges for Services	79,606	33,428	0	0	0	113,034
Fines, Licenses, and Permits	48,699	0	0	0	0	48,699
Earnings on Investments	9,083	41	0	0	1,242	10,366
Miscellaneous	<u>38,866</u>	<u>22,777</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>61,643</u>
Total Cash Receipts	<u>867,080</u>	<u>406,277</u>	<u>0</u>	<u>160,238</u>	<u>1,242</u>	<u>1,434,837</u>
<b>Cash Disbursements:</b>						
Current:						
Security of Persons and Property	563,344	66,647	0	0	0	629,991
Public Health Services	25,622	0	0	0	0	25,622
Leisure Time Activities	348	120,769	0	0	0	121,117
Community Environment	4,157	0	0	0	1,242	5,399
Basic Utility Services	74,037	0	0	0	0	74,037
Transportation	38,157	181,707	0	0	0	219,864
General Government	186,554	36,506	0	16,663	0	239,723
Debt Service						
Redemption of Principal	0	0	0	2,586	0	2,586
Interest and Fiscal Charges	0	0	0	0	0	0
Capital Outlay	<u>0</u>	<u>0</u>	<u>0</u>	<u>109,540</u>	<u>0</u>	<u>109,540</u>
Total Cash Disbursements	<u>892,219</u>	<u>405,629</u>	<u>0</u>	<u>128,789</u>	<u>1,242</u>	<u>1,427,879</u>
Net Change in Fund Cash Balances	(25,139)	648	0	31,449	0	6,958
Fund Cash Balances, January 1	<u>302,814</u>	<u>491,718</u>	<u>0</u>	<u>135,480</u>	<u>12,946</u>	<u>942,958</u>
Fund Cash Balances, December 31:						
Nonspendable	0	0	0	0	12,946	12,946
Restricted	0	485,789	0	140,827	0	626,616
Committed	4,434	6,577	0	26,102	0	37,113
Unassigned	<u>273,241</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>273,241</u>
Fund Cash Balances, December 31	<u>\$ 277,675</u>	<u>\$ 492,366</u>	<u>\$ 0</u>	<u>\$ 166,929</u>	<u>\$ 12,946</u>	<u>\$ 949,916</u>

See Notes to Financial Statements

VILLAGE OF DELTA  
 FULTON COUNTY  
 COMBINED STATEMENT OF CASH RECEIPTS, CASH DISBURSEMENTS, AND  
 CHANGES IN FUND CASH BALANCES - ALL PROPRIETARY AND FIDUCIARY FUND TYPES  
 FOR THE YEAR ENDED DECEMBER 31, 2011

	<u>Proprietary</u> <u>Fund Type</u>	<u>Fiduciary Fund Types</u>		<u>Totals (Memo.</u> <u>Only)</u>
	<u>Enterprise</u>	<u>Private</u> <u>Purpose</u> <u>Trust</u>	<u>Agency</u>	
<b>Operating Cash Receipts:</b>				
Charges for Services	\$ 1,899,172	\$ 0	\$ 0	\$ 1,899,172
Total Operating Cash Receipts	<u>1,899,172</u>	<u>0</u>	<u>0</u>	<u>1,899,172</u>
<b>Operating Cash Disbursements:</b>				
Personal Services	632,640	0	0	632,640
Contractual Services	492,437	0	0	492,437
Supplies and Materials	549,287	0	0	549,287
Transportation	2,742	0	0	2,742
Other	<u>18,434</u>	<u>0</u>	<u>0</u>	<u>18,434</u>
Total Operating Cash Disbursements	<u>1,695,540</u>	<u>0</u>	<u>0</u>	<u>1,695,540</u>
Operating Income	<u>203,632</u>	<u>0</u>	<u>0</u>	<u>203,632</u>
<b>Non-Operating Cash Receipts</b>				
Property and Other Local Taxes	11,625	0	0	11,625
Municipal Income Taxes	289,165	0	0	289,165
Earnings on Investments	<u>14,196</u>	<u>1,659</u>	<u>0</u>	<u>15,855</u>
Total Non-Operating Cash Receipts	<u>314,986</u>	<u>1,659</u>	<u>0</u>	<u>316,645</u>
<b>Non-Operating Cash Disbursements:</b>				
Capital Outlay	3,486	4,472	0	7,958
Redemption of Principal	321,935	0	0	321,935
Interest and Other Fiscal Charges	<u>326,471</u>	<u>0</u>	<u>0</u>	<u>326,471</u>
Total Non-Operating Cash Disbursements	<u>651,892</u>	<u>4,472</u>	<u>0</u>	<u>656,364</u>
Loss Before Interfund Transfers	(133,274)	(2,813)	0	(136,087)
Transfers-In	460,506	0	0	460,506
Transfers-Out	<u>(460,506)</u>	<u>0</u>	<u>0</u>	<u>(460,506)</u>
Net Change in Fund Cash Balances	(133,274)	(2,813)	0	(136,087)
Fund Cash Balances, January 1	<u>623,893</u>	<u>7,255</u>	<u>0</u>	<u>631,148</u>
<b>Fund Cash Balances, December 31</b>	<u>\$ 490,619</u>	<u>\$ 4,442</u>	<u>\$ 0</u>	<u>\$ 495,061</u>

See Notes to Financial Statements

VILLAGE OF DELTA  
 FULTON COUNTY  
 COMBINED STATEMENT OF CASH RECEIPTS, CASH DISBURSEMENTS, AND  
 CHANGES IN FUND CASH BALANCES - ALL GOVERNMENTAL FUND TYPES  
 FOR THE YEAR ENDED DECEMBER 31, 2010

	Governmental Fund Types					Totals
	General	Special Revenue	Debt Service	Capital Projects	Permanent	(Memo. Only)
<b>Cash Receipts:</b>						
Property and Other Local Taxes	\$ 151,373	\$ 148,714	\$ 0	\$ 0	\$ 0	\$ 300,087
Municipal Income Taxes	385,471	34,496	0	155,231	0	575,198
Special Assessments	0	2,058	0	0	0	2,058
Intergovernmental Receipts	152,926	193,495	0	0	0	346,421
Charges for Services	89,303	35,016	0	0	0	124,319
Fines, Licenses, and Permits	40,825	0	0	0	0	40,825
Earnings on Investments	2,109	68	0	0	0	2,177
Miscellaneous	<u>39,328</u>	<u>8,085</u>	<u>0</u>	<u>1,500</u>	<u>0</u>	<u>48,913</u>
Total Cash Receipts	<u>861,335</u>	<u>421,932</u>	<u>0</u>	<u>156,731</u>	<u>0</u>	<u>1,439,998</u>
<b>Cash Disbursements:</b>						
Current:						
Security of Persons and Property	591,536	64,000	0	0	0	655,536
Public Health Services	31,821	0	0	0	0	31,821
Leisure Time Activities	0	135,341	0	0	0	135,341
Community Environment	6,582	0	0	0	0	6,582
Basic Utility Services	76,735	0	0	0	0	76,735
Transportation	31,628	247,868	0	0	0	279,496
General Government	206,416	25,395	0	14,311	0	246,122
Debt Service						
Redemption of Principal	0	0	0	5,171	0	5,171
Interest and Fiscal Charges	0	0	0	0	0	0
Capital Outlay	<u>0</u>	<u>0</u>	<u>0</u>	<u>161,533</u>	<u>0</u>	<u>161,533</u>
Total Cash Disbursements	<u>944,718</u>	<u>472,604</u>	<u>0</u>	<u>181,015</u>	<u>0</u>	<u>1,598,337</u>
Net Change in Fund Cash Balances	<u>(83,383)</u>	<u>(50,672)</u>	<u>0</u>	<u>(24,284)</u>	<u>0</u>	<u>(158,339)</u>
Fund Cash Balances, January 1	<u>386,197</u>	<u>542,390</u>	<u>0</u>	<u>159,764</u>	<u>12,946</u>	<u>1,101,297</u>
<b>Fund Cash Balances, December 31</b>	<u>\$ 302,814</u>	<u>\$ 491,718</u>	<u>\$ 0</u>	<u>\$ 135,480</u>	<u>\$ 12,946</u>	<u>\$ 942,958</u>
Reserves for Encumbrances, December 31	<u>\$ 4,322</u>	<u>\$ 18,367</u>	<u>\$ 0</u>	<u>\$ 21,495</u>	<u>\$ 0</u>	<u>\$ 44,184</u>

See Notes to Financial Statements

VILLAGE OF DELTA  
 FULTON COUNTY  
 COMBINED STATEMENT OF CASH RECEIPTS, CASH DISBURSEMENTS, AND  
 CHANGES IN FUND CASH BALANCES - ALL PROPRIETARY AND FIDUCIARY FUND TYPES  
 FOR THE YEAR ENDED DECEMBER 31, 2010

	<u>Proprietary</u> <u>Fund Type</u>	<u>Fiduciary Fund Types</u>		<u>Totals (Memo.</u> <u>Only)</u>
	<u>Enterprise</u>	<u>Private</u> <u>Purpose</u> <u>Trust</u>	<u>Agency</u>	
<b>Operating Cash Receipts:</b>				
Charges for Services	\$ 1,713,726	\$ 0	\$ 565	\$ 1,714,291
Miscellaneous	<u>1,409</u>	<u>0</u>	<u>0</u>	<u>1,409</u>
Total Operating Cash Receipts	<u>1,715,135</u>	<u>0</u>	<u>565</u>	<u>1,715,700</u>
<b>Operating Cash Disbursements:</b>				
Personal Services	617,011	0	0	617,011
Contractual Services	442,413	211	0	442,624
Supplies and Materials	523,973	0	565	524,538
Transportation	2,455	0	0	2,455
Other	<u>19,196</u>	<u>0</u>	<u>0</u>	<u>19,196</u>
Total Operating Cash Disbursements	<u>1,605,048</u>	<u>211</u>	<u>565</u>	<u>1,605,824</u>
Operating Income (Loss)	<u>110,087</u>	<u>(211)</u>	<u>0</u>	<u>109,876</u>
<b>Non-Operating Cash Receipts</b>				
Property and Other Local Taxes	12,473	0	0	12,473
Intergovernmental	65,465	0	0	65,465
Municipal Income Taxes	287,178	0	0	287,178
Other Debt Proceeds	150,000	0	0	150,000
Earnings on Investments	<u>12,988</u>	<u>1,559</u>	<u>0</u>	<u>14,547</u>
Total Non-Operating Cash Receipts	528,104	1,559	0	529,663
<b>Non-Operating Cash Disbursements:</b>				
Capital Outlay	121,777	2,000	0	123,777
Redemption of Principal	285,961	0	0	285,961
Interest and Other Fiscal Charges	<u>340,039</u>	<u>0</u>	<u>0</u>	<u>340,039</u>
Total Non-Operating Cash Disbursements	<u>747,777</u>	<u>2,000</u>	<u>0</u>	<u>749,777</u>
Loss Before Interfund Transfers	(109,586)	(652)	0	(110,238)
Transfers-In	258,300	0	0	258,300
Transfers-Out	<u>(258,330)</u>	<u>0</u>	<u>0</u>	<u>(258,330)</u>
Net Change in Fund Cash Balances	(109,616)	(652)	0	(110,268)
Fund Cash Balances, January 1	<u>733,509</u>	<u>7,907</u>	<u>0</u>	<u>741,416</u>
<b>Fund Cash Balances, December 31</b>	<b>\$ <u>623,893</u></b>	<b>\$ <u>7,255</u></b>	<b>\$ <u>0</u></b>	<b>\$ <u>631,148</u></b>
Reserve for Encumbrances, December 31	<u>\$ 70,587</u>	<u>\$ 15</u>	<u>\$ 0</u>	<u>\$ 0</u>

See Notes to Financial Statements

VILLAGE OF DELTA  
FULTON COUNTY  
NOTES TO FINANCIAL STATEMENTS  
FOR THE YEARS ENDED DECEMBER 31, 2011 AND 2010

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

**DESCRIPTION OF THE ENTITY**

The constitution and laws of the State of Ohio establish the rights and privileges of the Village of Delta, Fulton County, (the Village) as a body corporate and politic. A publicly-elected six-member Council directs the Village. The Village provides water and sewer utilities, park operations, and police services. The Village contracts with York Township to provide security of persons and property. The Village has a special revenue fund to support a volunteer fire department.

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

**ACCOUNTING BASIS**

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. The Village 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 include adequate disclosure of material matters, as the Auditor of State prescribes or permits.

**DEPOSITS AND INVESTMENTS**

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

The Village values overnight repurchase agreements at cost. Money market mutual funds (including STAR Ohio) are recorded at share values listed on the mutual funds report.

**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:

a. General Fund

The General Fund reports all financial resources except those required to be accounted for in another fund.

b. Special Revenue Funds

These funds account for proceeds from specific sources (other than from private purpose 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.

VILLAGE OF DELTA  
FULTON COUNTY  
NOTES TO FINANCIAL STATEMENTS (CONTINUED)  
FOR THE YEARS ENDED DECEMBER 31, 2011 AND 2010

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

Park and Recreation Fund - This fund receives property tax, income tax and fees to fund the construction maintenance and repair of recreational facilities.

Fire Fund - This fund receives property tax, income tax lease payments for the purpose of maintaining a fire station and paying for a fire contract through York Township.

c. Debt Service Fund

These funds account for resources the Village accumulates to pay bond and note debt.

d. Capital Projects Funds

These funds account for receipts restricted to acquiring or constructing major capital projects (except for those financed through enterprise or trust funds). The Village had the following significant capital projects fund:

Capital Improvement Fund - This fund receives income taxes. The proceeds are used for street and building construction and repair, and payment of debt related to these costs..

e. Permanent Fund

These funds account for assets held under a trust agreement that are legally restricted to the extent that only earnings, not principal, are available to support the Village's programs. The Village had the following significant permanent fund:

Cemetery Endowment Fund - This fund receives interest earned on the nonexpendable corpus are from a trust agreement. These earnings are used for the general maintenance and upkeep of the Village's cemetery.

f. 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:

Water Fund - This fund receives charges for services from residents to cover water service costs.

Sewer Fund - This fund receives charges for services from residents to cover sewer service costs.

Water Tower Fund - This fund receives lease payments and transfers in from the Enterprise Water Fund for payment of debt service.

Combined Sewer Overflow Fund - This fund receives utility bill charges for construction of the combined sewer overflow project.

VILLAGE OF DELTA  
FULTON COUNTY  
NOTES TO FINANCIAL STATEMENTS (CONTINUED)  
FOR THE YEARS ENDED DECEMBER 31, 2011 AND 2010

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

g. Fiduciary Funds

Fiduciary funds include private purpose trust funds and agency funds. Trust funds account for assets held under a trust agreement for individuals, private organizations, or other governments which are not available to support the Village's own programs.

The Village's private purpose trust fund is for the benefit of the Village's volunteer fire department.

Wiley Trust Fund - This expendable fund receives interest income for the Village of Delta fire department.

Agency funds are purely custodial in nature and are used to hold resources for individuals, organizations or other governments. The Village disburses these funds as directed by the individual, organization or other government. The Village's agency funds account for various recreation activities but were fully discontinued during 2010.

**BUDGETARY PROCESS**

The Ohio Revised Code requires that each fund (except certain agency funds) be budgeted annually.

a. 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. The 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.

b. 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.

c. Encumbrances

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

A summary of 2011 and 2010 budgetary activity appears in Note 3.

**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.

**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.

VILLAGE OF DELTA  
FULTON COUNTY  
NOTES TO FINANCIAL STATEMENTS (CONTINUED)  
FOR THE YEARS ENDED DECEMBER 31, 2011 AND 2010

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

**FUND BALANCE**

For December 31, 2011, fund balance is divided into five classifications based primarily on the extent to which the Village must observe constraints imposed upon the use of governmental-fund resources. The classifications are as follows:

**1. Nonspendable**

The Village classifies assets as nonspendable when legally or contractually required to maintain the amounts intact.

**2. Restricted**

Fund balance is restricted when constraints placed on the use of resources are either externally imposed by creditors (such as through debt covenants), grantors, contributors, or laws or regulations of other governments; or is imposed by law through constitutional provisions.

**3. Committed**

Council can commit amounts via formal action (ordinance or resolution). The Village must adhere to these commitments unless the Council amends the ordinance or resolution. Committed fund balance also incorporates contractual obligations to the extent that existing resources in the fund have been specifically committed to satisfy contractual requirements.

**4. Assigned**

Assigned fund balances are intended for specific purposes but do not meet the criteria to be classified as restricted or committed. Governmental funds other than the general fund report all fund balances as assigned unless they are restricted or committed. In the General Fund, assigned amounts represent intended uses established by Village Council if a Village official delegated that authority by resolution, only state statute.

**5. Unassigned**

Unassigned fund balance is the residual classification of the general fund and includes amounts not included in the other classifications. In other governmental funds, the unassigned classification is used only to report a deficit balance.

The Village applies restricted resources first when expenditures are incurred for purposes for which either restricted or unrestricted (committed, assigned, and unassigned) amounts are available. Similarly, within unrestricted fund balance, committed amounts are reduced first followed by assigned and then unassigned amounts when expenditures are incurred for purposes for which amounts in any of the unrestricted fund balance classifications could be used.

VILLAGE OF DELTA  
 FULTON COUNTY  
 NOTES TO FINANCIAL STATEMENTS (CONTINUED)  
 FOR THE YEARS ENDED DECEMBER 31, 2011 AND 2010

**(2) EQUITY IN POOLED DEPOSITS AND INVESTMENTS**

The Village maintains a deposit 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:

	<u>2011</u>	<u>2010</u>
Cash on Hand	\$ 250	\$ 250
Demand Deposits	688,447	15,203
Certificate of Deposit	<u>11,260</u>	<u>14,144</u>
Total Deposits	699,957	29,597
 STAR Ohio	 <u>745,020</u>	 <u>1,544,509</u>
Total Investments	<u>745,020</u>	<u>1,544,509</u>
Total Deposits and Investments	<u>\$ 1,444,977</u>	<u>\$ 1,574,106</u>

**Deposits:** Deposits are insured by the Federal Depository Insurance Corporation; (or) collateralized by securities specifically pledged by the financial institution to the Village.

**Investments:** Investments in STAR Ohio and mutual funds are not evidenced by securities that exist in physical or book-entry form.

**(3) BUDGETARY ACTIVITY**

Budgetary activity for the year ended December 31, 2011 is as follows:

2011 BUDGETED VS. ACTUAL RECEIPTS

<u>Fund Type</u>	<u>Budgeted</u>	<u>Actual</u>	<u>Variance</u>
	<u>Receipts</u>	<u>Receipts</u>	
General	\$ 820,260	\$ 867,080	\$ 46,820
Special Revenue	357,058	406,277	49,219
Debt Service	0	0	0
Capital Projects	155,000	160,238	5,238
Permanent	0	1,242	1,242
Enterprise	2,682,437	2,674,664	(7,773)
Private Purpose Trust	1,500	1,659	159
Agency	<u>0</u>	<u>0</u>	<u>0</u>
Total	<u>\$ 4,016,255</u>	<u>\$ 4,111,160</u>	<u>\$ 94,905</u>

Budgetary activity for the year ended December 31, 2011 is as follows:

2011 BUDGETED VS. ACTUAL BUDGETARY BASIS EXPENDITURES

<u>Fund Type</u>	<u>Appropriation</u>	<u>Budgetary</u>	<u>Variance</u>
	<u>Authority</u>	<u>Expenditures</u>	
General	\$ 904,137	\$ 896,653	\$ 7,484
Special Revenue	523,558	412,206	111,352
Debt Service	0	0	0
Capital Projects	151,248	154,891	(3,643)
Permanent	0	1,242	(1,242)
Enterprise	3,013,273	2,892,420	120,853
Private Purpose Trust	7,487	4,472	3,015
Agency	<u>0</u>	<u>0</u>	<u>0</u>
Total	<u>\$ 4,599,703</u>	<u>\$ 4,361,884</u>	<u>\$ 237,819</u>

**VILLAGE OF DELTA  
FULTON COUNTY**  
NOTES TO FINANCIAL STATEMENTS (CONTINUED)  
FOR THE YEARS ENDED DECEMBER 31, 2011 AND 2010

**(3) BUDGETARY ACTIVITY (CONTINUED)**

Budgetary activity for the year ended December 31, 2010 as follows:

**2010 BUDGETED VS. ACTUAL RECEIPTS**

<u>Fund Type</u>	<u>Budgeted Receipts</u>	<u>Actual Receipts</u>	<u>Variance</u>
General	\$ 930,199	\$ 861,335	\$ (68,864)
Special Revenue	356,697	421,932	65,235
Debt Service	0	0	0
Capital Projects	147,600	156,731	9,131
Permanent	0	0	0
Enterprise	2,148,773	2,501,539	352,766
Private Purpose Trust	0	1,559	1,559
Agency	<u>0</u>	<u>565</u>	<u>565</u>
Total	<u>\$ 3,583,269</u>	<u>\$ 3,943,661</u>	<u>\$ 360,392</u>

Budgetary activity for the year ended December 31, 2010 as follows:

**2010 BUDGETED VS. ACTUAL BUDGETARY BASIS EXPENDITURES**

<u>Fund Type</u>	<u>Appropriation Authority</u>	<u>Budgetary Expenditure</u>	<u>Variance</u>
General	\$ 950,727	\$ 949,040	\$ 1,687
Special Revenue	507,417	490,971	16,446
Debt Service	0	0	0
Capital Projects	280,360	202,510	77,850
Permanent	0	0	0
Enterprise	2,882,282	2,681,742	200,540
Private Purpose Trust	3,533	2,226	1,307
Agency	<u>0</u>	<u>565</u>	<u>(565)</u>
Total	<u>\$ 4,624,319</u>	<u>\$ 4,327,054</u>	<u>\$ 297,265</u>

**(4) PROPERTY TAX**

Real property taxes become a lien on January 1 preceding the October 1 date for which the Council adopted 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 financial statements include homestead and rollback amounts the State pays as Intergovernmental Receipts. Payments are due to the County by December 31. If the property owner elects to pay semiannually, 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 DELTA  
 FULTON COUNTY  
 NOTES TO FINANCIAL STATEMENTS (CONTINUED)  
 FOR THE YEARS ENDED DECEMBER 31, 2011 AND 2010

**(5) LOCAL INCOME TAX**

The Village levies a municipal income tax of 1.5% on substantially all earned income arising from employment, residency, or business activities within the Village as well as certain income of residents earned outside of the Village.

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

**(6) DEBT**

Debt outstanding at December 31, 2011 was as follows:

	<u>Principal</u>	<u>Interest Rate</u>
Ohio Water Dev. Authority Loan Water Plant #2	\$ 6,130,828	4.10%
Ohio Water Development Authority Loan - Water Tower	845,892	5.54%
Waste Water Plant Mortgage Revenue Bonds	188,195	5.80%
Line of Credit F&M Bank	76,203	4.99%
Ohio Public Works Commission Loan - Elmwood Street Storm Separation	<u>28,443</u>	0%
Total	<u>\$ 7,269,561</u>	

The Ohio Water Development Authority (OWDA) loans were made to finance a water line, water tower projects and construction of a water plant. The loans are collateralized by water receipts. The Village has agreed to set utility rates sufficient to cover OWDA debt service requirements.

The Mortgage Revenue Bonds were issued for construction of a new waste water treatment plant and construction of a reservoir for the Village's Water Works. The bonds are secured by a mortgage against the waste water treatment plant and reservoir. The Village has agreed to set utility rates sufficient to cover outstanding bond requirements.

The line of credit with Farmers & Merchants State Bank was used for repairs to the waste water treatment plant. Monthly principal and interest payments of \$4,180 began on May 21, 2010 with a maturity date of July 21, 2013. This loan is unsecured.

The Ohio Public Works Commission Loan was used to contract a storm separation project on Elmwood Street. Property tax revenue of the Village is used to repay this debt.

VILLAGE OF DELTA  
 FULTON COUNTY  
 NOTES TO FINANCIAL STATEMENTS (CONTINUED)  
 FOR THE YEARS ENDED DECEMBER 31, 2011 AND 2010

**(6) DEBT (CONTINUED)**

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

<u>Year Ending</u> <u>December 31</u>	<u>OWDA Loan</u> <u>Water Plant #2</u>	<u>F&amp;M Line of</u> <u>Credit</u>	<u>OWDA Loan</u> <u>Water Tower</u>	<u>WWP Mort.</u> <u>Revenue Bond</u>	<u>OPWC Loan -</u> <u>Elmwood</u>	<u>Totals</u>
2012	\$ 385,596	\$ 50,155	\$ 95,681	\$ 102,745	\$ 5,171	\$ 639,348
2013	385,596	29,256	95,681	102,418	5,171	618,122
2014	385,596	0	95,681	0	5,171	486,448
2015	385,596	0	95,681	0	5,171	486,448
2016	385,596	0	95,681	0	5,171	486,448
2017-2021	1,927,983	0	478,406	0	2,588	2,408,977
2022-2026	1,927,980	0	239,203	0	0	2,167,183
2027-2031	1,927,980	0	0	0	0	1,927,980
2032-2036	1,927,980	0	0	0	0	1,927,980
2037-2041	<u>578,394</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>578,394</u>
Totals	<u>\$ 10,218,297</u>	<u>\$ 79,411</u>	<u>\$ 1,196,014</u>	<u>\$ 205,163</u>	<u>\$ 28,443</u>	<u>\$ 11,727,328</u>

**(7) RETIREMENT SYSTEMS**

The Village's law enforcement officers belong to the Ohio Police and Fire Pension Funds (OP&F). Other employees belong to the Ohio Public Employees Retirement Systems (OPERS). OP&F and OPERS are cost-sharing, multiple-employer plans. This plan provides retirement benefits, including postretirement healthcare, and survivor and disability benefits to participants as prescribed by the Ohio Revised Code.

The Ohio Revised Code also prescribes contribution rates. For 2011 and 2010, OP&F participants contributed 10% of their wages. The Village contributed an amount equal to 19.5% of police participant wages. For 2011 and 2010, OPERS members contributed 10% of their gross wages. The Village contributed an amount equal to 14% of participants' gross salaries for 2011 and 2010. The Village has paid all contributions required through December 31, 2011

Pension expense amounted to \$150,667 and \$152,482 for 2011 and 2010, respectively.

**(8) RISK MANAGEMENT**

Prior to 2009, the Village belonged to the Ohio Government Risk Management Plan (the "Plan"), a non-assessable, unincorporated non-profit association providing a formalized, jointly administered self-insurance risk management program and other administrative services to Ohio governments ("Members"). The Plan was legally separate from its member governments.

VILLAGE OF DELTA  
FULTON COUNTY  
NOTES TO FINANCIAL STATEMENTS (CONTINUED)  
FOR THE YEARS ENDED DECEMBER 31, 2011 AND 2010

**(8) RISK MANAGEMENT (CONTINUED)**

On January 1, 2009, through an internal reorganization, the Plan created three separate non-profit corporations including:

- Ohio Plan Risk Management, Inc. (OPRM) - formerly known as the Ohio Risk Management Plan;
- Ohio Plan Healthcare Consortium, Inc. (OPHC) - formerly known as the Ohio Healthcare Consortium; and
- Ohio Plan, Inc. - mirrors the oversight function previously performed by the Board of Directors. The Board of Trustees consists of eleven (11) members that include appointed and elected officials from member organizations.

Pursuant to Section 2744.081 of the Ohio Revised Code, the plan provides property, liability, errors and omissions, law enforcement, automobile, excess liability, crime, surety and bond, inland marine and other coverages to its members sold through fourteen appointed independent agents in the State of Ohio. These coverage programs, referred to as Ohio Plan Risk management ("OPRM"), are developed specific to each member's risk management needs and the related premiums for coverage are determined through the application of uniform underwriting criteria addressing the member's exposure to loss, except OPRM retains 40% (17.5% through October 31, 2010 and 15% through October 31, 2009) of the premium and losses on the first \$250,000 casualty treaty and 10% of the first \$1,000,000 property treaty. Members are only responsible for their self-retention (deductible) amounts, which vary from member to member. OPRM had 761 and 725 members as of December 31, 2010 and 2009 respectively. The Village participates in this coverage.

The Plan formed the Ohio Plan Healthcare Consortium ("OPHC"), as authorized by Section 9.833 of the Ohio Revised Code. The OPHC was established to provide cost effective employee benefit programs for Ohio political sub-divisions and is a self-funded, group purchasing consortium that offers medical, dental, vision and prescription drug coverage as well as life insurance for its members. The OPHC is sold through seventeen appointed independent agents in the State of Ohio. Coverage programs are developed specific to each member's healthcare needs and the related premiums for coverage are determined through the application of uniform underwriting criteria. Variable plan options are available to members. These plans vary primarily by deductibles, coinsurance levels, office visit co-pays and out-of pocket maximums. OPHC had 65 and 60 members as of December 31, 2010 and 2009 respectively. The Village does not participate in this coverage.

Plan members are responsible to notify the Plan of their intent to renew coverage by their renewal date. If a member chooses not to renew with the Plan, they have no other financial obligation to the Plan, but still need to promptly notify the Plan of any potential claims occurring during their membership period. The former member's covered claims, which occurred during their membership period, remain the responsibility of the Plan.

Settlement amounts did not exceed insurance coverage for the past three fiscal years.

**VILLAGE OF DELTA  
FULTON COUNTY  
NOTES TO FINANCIAL STATEMENTS (CONTINUED)  
FOR THE YEARS ENDED DECEMBER 31, 2011 AND 2010**

**(8) RISK MANAGEMENT (CONTINUED)**

The Pool's audited financial statements conform with generally accepted accounting principles, and reported the following assets, liabilities and members' equity at December 31: 2010 and 2009 (the latest information available), and include amounts for both OPRM and OPHC:

	2010 <u>OPRM</u>	2010 <u>OPHC</u>	2009 <u>OPRM</u>	2009 <u>OPHC</u>
Assets	\$12,036,541	\$ 1,355,131	\$11,176,186	\$ 1,358,802
Liabilities	<u>4,845,056</u>	<u>1,055,096</u>	<u>4,852,485</u>	<u>1,253,617</u>
Members' Equity	<u>\$ 7,191,485</u>	<u>\$ 300,035</u>	<u>\$ 6,323,701</u>	<u>\$ 105,185</u>

You can read the complete audited financial statements for OPRM and OPHC at the Plan's website, [www.ohioplan.org](http://www.ohioplan.org).

**(9) SUBSEQUENT EVENTS**

The Village has evaluated subsequent events through November 6, 2012, the date the financial statements were available to be issued. There were no subsequent events that required adjustment to the financial statements or additional disclosure.

**(10) CHANGE IN ACCOUNTING PRINCIPLE**

For the year ended December 31, 2011, the Village adopted Governmental Accounting Standard Board (GASB) Statement No. 54, Fund Balance Reporting and Governmental Fund Type Definitions. GASB Statement No. 54 enhances the usefulness of fund balance information by providing clearer fund balance classifications that can be more consistently applied and by clarifying the existing governmental fund type definitions. This statement established fund balance classifications that comprise a hierarchy based primarily on the extent to which a government is bound to observe constraints imposed upon the use of the resources reported in governmental funds. The implementation of GASB Statements No. 54 has no effect on cash fund balances as previously reported.

# LublinSussman Group LLP

Certified Public Accountants

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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**

To the Village Council  
Village of Delta  
Fulton County  
401 Main Street  
Delta, OH 43515

We have audited the accompanying financial statements of the Village of Delta, Fulton County, (the Village) as of and for the years ended December 31, 2011 and 2010, and have issued our report thereon dated November 6, 2012 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 and adopted the provisions of Governmental Accounting Standards Board Statement No. 54 for the year ended December 31, 2011. 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.

### Internal Control Over Financial Reporting

In planning and performing our audit, we considered the Village's internal control over financial reporting as a basis for designing our auditing procedures for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Village's internal control over financial reporting. Accordingly, we do not express an opinion on the effectiveness of the Village's internal control over financial reporting.

Our consideration of internal control over financial reporting was for the limited purpose described in the preceding paragraph and was not designed to identify all deficiencies in internal control over financial reporting that might be significant deficiencies or material weaknesses. Therefore, we cannot assure that we have identified all deficiencies, significant deficiencies or material weaknesses. However, as described in the accompanying schedule of findings and responses we identified certain deficiencies in internal control over financial reporting that we consider material weaknesses.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, when performing their assigned functions, to prevent or detect and timely correct misstatements. A material weakness is a deficiency, or a combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the Village's financial statements will not be prevented, or detected and timely corrected. We consider findings 2011-001 through 2011-004 described in the accompanying schedule of findings and responses to be 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*.

We did note certain matters not requiring inclusion in this report that we reported to the Village's management in a separate letter dated November 6, 2012.

The Village of Delta's responses to the findings identified in our audit is described in the accompanying schedule of findings and responses. We did not audit the Village's responses and, accordingly, we express no opinion on it.

This report is intended solely for the information and use of management, the finance committee, and Village Council, and is not intended to be and should not be used by anyone other than these specified parties.

*Sublin Sussman Group LLP*

November 6, 2012  
Toledo, Ohio

VILLAGE OF DELTA  
FULTON COUNTY  
SCHEDULE OF FINDINGS AND RESPONSES  
DECEMBER 31, 2011 AND 2010

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

FINDING NUMBER 2011-001

**Material Weakness - Detection of Material Misstatements**

An adequately designed internal control structure allows management or employees, when performing their assigned functions, to prevent, or detect and timely correct misstatements in the financial statements. During the course of our audit, we identified material misstatements in the financial statements for both years ended December 31, 2011 and 2010 that were not initially identified by the Village's internal control over financial reporting. Audit adjustments were necessary to correct these errors.

Officials' Response: Misstatements resulted from changes in finance personnel and a new finance director was hired in 2011 to ensure the financial statements are consistent and proper in the future.

FINDING NUMBER 2011-002

**Material Weakness - Preparation of Financial Statements**

An adequately designed internal control structure includes systems and procedures to enable an entity to prepare financial statements including required footnote disclosures under the method of accounting used. The ability to prepare the financial statements and provide all the necessary disclosures under the accounting basis the Auditor of State prescribes or permits requires specialized professional accounting knowledge. The Village of Delta does not employ any individuals with this professional accounting knowledge which results in a material weakness of the internal control system. We recommend an individual within the finance department receive proper training to be able to prepare the Village's financial statements.

Officials' Response: A new finance director was hired in 2011 with the ability to prepare financial statements including footnote disclosures in the future.

FINDING NUMBER 2011-003

**Material Weakness - Recording of Loan Payments**

During our audit, it was discovered that certain loan payments totalling \$240,639 were not recorded by the Village, however, were deducted from the checking account. This error caused the financial statements to be materially misstated and an audit adjustment was necessary to correct the error.

We recommend that all electronic debits be recorded within the accounting system in the same period they are deducted from the checking account.

Officials' Response: All electronic debits that are deducted from the checking account will be recorded as an expense within the accounting system in the same period regardless of when the payment is owed.

VILLAGE OF DELTA  
FULTON COUNTY  
SCHEDULE OF FINDINGS AND RESPONSES  
DECEMBER 31, 2011 AND 2010

FINDINGS RELATED TO THE FINANCIAL STATEMENTS  
REQUIRED TO BE REPORTED IN ACCORDANCE WITH GAGAS (CONTINUED)

FINDING NUMBER 2011-004

**Material Weakness - Estimated Resources and Appropriations in Accounting System**

During our testing of budgetary compliance, we noted that the latest Council approved certificate of estimated resources and amended appropriation measures did not match the budgeted amounts entered in the accounting system for both years ended December 31, 2011 and 2010. Such differences could cause deficit spending and spending not in accordance with the legislative authority. We recommend all Council approved certificates of estimated resources and appropriation measures be duplicated in the accounting system.

Officials' Response: All Council approved estimated resources and appropriations will be duplicated in the accounting system.

VILLAGE OF DELTA  
 FULTON COUNTY  
 SCHEDULE OF PRIOR AUDIT FINDINGS  
 DECEMBER 31, 2011 AND 2010

Finding Number	Finding Summary	Fully Corrected?	Not Corrected, Partially Corrected; Significantly Different Corrective Action Taken; or Finding No Longer Valid; <b>Explain:</b>
2009-001	Detection of material misstatements	No	Finding repeated as 2011-001.
2009-002	Preparation of financial statements	No	Finding repeated as 2011-002
2009-003	Recording of debt proceeds	Yes	
2009-004	Control over cash receipts and utility billing adjustments and calculations	Yes	
2009-005	Estimated revenues and appropriations in accounting system	No	Finding repeated as 2011-004
2009-006	Approval and handling of cash disbursement records	Yes	
2009-007	Supporting documentation for income tax returns and waiver approval process of income tax penalties and interest	Yes	
2009-008	Noncompliance Citation: Appropriation of order or contract not in accordance with Ohio Revised Code Section 5705.41(D)	Yes	
2009-009	Noncompliance Citation: Expenditures in excess of appropriations contrary to Ohio Revised Code Section 5705.41(B)	No	Partially Corrected: Immaterial differences reported in management letter.
2009-010	Noncompliance Citation: Appropriations in excess of total estimated resources contrary to Ohio Revised Code Section 5705.39	Yes	

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# Dave Yost • Auditor of State

VILLAGE OF DELTA

FULTON 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  
FEBRUARY 5, 2013