



Dave Yost • Auditor of State



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Village of Antioch
Monroe County
39110 SR 800
Woodsfield, Ohio 43793

We have completed certain procedures in accordance with Ohio Rev. Code §117.01(G) to the accounting records and related documents of the Village of Antioch, Monroe County, Ohio (the Village), for the years ended December 31, 2014 and 2013.

Our procedures were designed solely to satisfy the audit requirements of Ohio Rev. Code §117.11(A). Because our procedures were not designed to opine on the Village's financial statements, we did not follow *generally accepted auditing standards*. We do not provide any assurance on the Village's financial statements, transactions or balances for the years ended December 31, 2014 and 2013.

The Village's management is responsible for preparing and maintaining its accounting records and related documents. Our responsibility under Ohio Rev. Code §117.11(A) is to examine, analyze and inspect these records and documents.

Current Year Observation

Ohio Rev. Code §5705.10(D) states all revenue derived from a source other than the general property tax and which the law prescribes shall be used for a particular purpose, shall be paid into a special fund for such purpose. All revenue derived from a source other than the general property tax, for which the law does not prescribe use for a particular purpose shall be paid into the General Fund.

The Village received a gas and oil lease bonus on June 15, 2013 in the amount of \$14,688 and apportioned this amount to the General Fund and Cemetery Fund in the amounts of \$2,563 and \$12,125, respectively. Village Council did not make any formal motions in the minutes approving of this allocation to the Cemetery Fund or did not pass an ordinance designating a special purpose for the use of this money. Therefore, the gas and oil lease bonus should have been posted entirely to the General Fund.

In accordance with the foregoing facts, we hereby issue a finding for adjustment against the Cemetery Fund, Special Revenue Fund Type, for \$12,125 in favor of the General Fund.

The Village should post all future gas and oil bonus/royalties to the General Fund in accordance with the aforementioned requirements, unless otherwise approved by the Village Council for special purposes.

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

Dave Yost
Auditor of State
Columbus, Ohio

July 14, 2015

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VILLAGE OF ANTIOCH

MONROE 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
JULY 28, 2015