



**Auditor of State
Betty Montgomery**

VILLAGE OF HARROD
ALLEN COUNTY

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**Auditor of State
Betty Montgomery**

INDEPENDENT ACCOUNTANTS' REPORT

Village of Harrod
Allen County
P.O. Box 129
Harrod, Ohio 45850

To the Members of Council:

We have audited the accompanying financial statements of the Village of Harrod, Allen County, (the Village), as of and for the years ended December 31, 2003 and 2002. These financial statements are the responsibility of the Village's management. Our responsibility is to express an opinion on these financial statements based on our audit.

We conducted our 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. 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.

The Village's financial transactions were processed using the Auditor of States Uniform Accounting Network (UAN). *Government Auditing Standards* considers this service to impair the independence of the Auditor of State to conduct the audit of the Village because the Auditor of State designed, developed and implemented, and as requested, operates UAN. However, *Government Auditing Standards* permit 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 that our audit provides a reasonable basis for our opinion.

As discussed in Note 1, the Village prepares its financial statements on the basis of accounting prescribed or permitted by the Auditor of State, which is a comprehensive basis of accounting other than generally accepted accounting principles.

In our opinion, the financial statements referred to above present fairly, in all material respects, the combined fund cash balances of the Village as of December 31, 2003 and 2002, and its combined cash receipts and disbursements for the years then ended on the basis of accounting described in Note 1.

In accordance with *Government Auditing Standards*, we have also issued our report dated August 31, 2004, on our consideration of the Village's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts and grants. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* and should be read in conjunction with this report in considering the results of our audit.

This report is intended solely for the information and use of management, Members of Council 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.

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 31, 2004

**VILLAGE OF HARROD
ALLEN COUNTY**

**COMBINED STATEMENT OF CASH RECEIPTS, CASH DISBURSEMENTS, AND
CHANGES IN FUND CASH BALANCES - ALL GOVERNMENTAL FUND TYPES
FOR THE YEAR ENDED DECEMBER 31, 2003**

	<u>Governmental Fund Types</u>			Totals (Memorandum Only)
	<u>General</u>	<u>Special Revenue</u>	<u>Capital Projects</u>	
Cash Receipts:				
Property Tax and Other Local Taxes	\$24,614			\$24,614
Intergovernmental Receipts	21,348	\$31,458		52,806
Earnings on Investments	2,279	1,003		3,282
Fines, Licenses, and Permits	228			228
Miscellaneous	749		\$15,000	15,749
	<hr/>			
Total Cash Receipts	49,218	32,461	15,000	96,679
Cash Disbursements:				
Current:				
Security of Persons and Property	3,437			3,437
Public Health Services	574			574
Leisure Time Activities	798			798
Basic Utility Services	409			409
Transportation	14,144	18,172		32,316
General Government	21,388			21,388
Capital Outlay	200	13,220		13,420
	<hr/>			
Total Cash Disbursements	40,950	31,392		72,342
	<hr/>			
Total Receipts Over/(Under) Disbursements	8,268	1,069	15,000	24,337
	<hr/>			
Fund Cash Balances, January 1	118,041	83,101		201,142
	<hr/>			
Fund Cash Balances, December 31	<u>\$126,309</u>	<u>\$84,170</u>	<u>\$15,000</u>	<u>\$225,479</u>

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

**VILLAGE OF HARROD
ALLEN COUNTY**

**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	\$63,268
Total Operating Cash Receipts	63,268
Operating Cash Disbursements:	
Personal Services	9,076
Fringe Benefits	2,665
Contractual Services	42,972
Supplies and Materials	2,768
Capital Outlay	4,594
Miscellaneous	312
Total Operating Cash Disbursements	62,387
Operating Income	881
Fund Cash Balances, January 1	75,292
Fund Cash Balances, December 31	\$76,173

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

**VILLAGE OF HARROD
ALLEN COUNTY**

**COMBINED STATEMENT OF CASH RECEIPTS, CASH DISBURSEMENTS, AND
CHANGES IN FUND CASH BALANCES - ALL GOVERNMENTAL FUND TYPES
FOR THE YEAR ENDED DECEMBER 31, 2002**

	<u>Governmental Fund Types</u>		<u>Totals (Memorandum Only)</u>
	<u>General</u>	<u>Special Revenue</u>	
Cash Receipts:			
Property Tax and Other Local Taxes	\$21,298		\$21,298
Intergovernmental Receipts	21,239	\$78,402	99,641
Earnings on Investments	3,131	1,427	4,558
Charges for Services		195	195
Fines, Licenses, and Permits	217		217
Miscellaneous	901		901
Total Cash Receipts	46,786	80,024	126,810
Cash Disbursements:			
Current:			
Security of Persons and Property	3,517		3,517
Leisure Time Activities	891		891
Basic Utility Services	700		700
Transportation	10,601	10,118	20,719
General Government	23,923		23,923
Capital Outlay	1,575	65,883	67,458
Total Cash Disbursements	41,207	76,001	117,208
Total Receipts Over/(Under) Disbursements	5,579	4,023	9,602
Fund Cash Balances, January 1	112,462	79,078	191,540
Fund Cash Balances, December 31	<u>\$118,041</u>	<u>\$83,101</u>	<u>\$201,142</u>

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

**VILLAGE OF HARROD
ALLEN COUNTY**

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

	Proprietary Fund Type
	Enterprise
Operating Cash Receipts:	
Charges for Services	\$59,339
Total Operating Cash Receipts	59,339
Operating Cash Disbursements:	
Personal Services	8,748
Fringe Benefits	2,125
Contractual Services	21,471
Supplies and Materials	1,450
Capital Outlay	5,519
Miscellaneous	539
Total Operating Cash Disbursements	39,852
Operating Income	19,487
Fund Cash Balances, January 1	55,805
Fund Cash Balances, December 31	\$75,292

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

**VILLAGE OF HARROD
ALLEN COUNTY**

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

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. Description of the Entity

The Village of Harrod, Allen County, (the Village), is a body corporate and politic established to exercise the rights and privileges conveyed to it by the constitution and laws of the State of Ohio. The Village is directed by a publicly-elected six member Council. The Village provides general governmental services, sewer utilities, park operations (leisure time activities), and street maintenance. Auglaize Township provides fire and emergency services to the Village.

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 that is 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 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 and motor vehicle tax money for constructing, maintaining and repairing Village streets.

3. Capital Projects Funds

These funds are used to account for receipts that are restricted for the acquisition or construction of major capital projects (except those financed through enterprise funds). The Village had the following significant capital projects fund:

Permanent Improvement Fund – This fund receives proceeds of donations and bequests. The proceeds are going to be used to build a new Village Hall.

**VILLAGE OF HARROD
ALLEN COUNTY**

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

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

4. Enterprise Funds

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

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

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 or object level of control, and appropriations may not exceed estimated resources. The Council must annually approve appropriation measures and subsequent amendments. The County Budget Commission must also approve the annual appropriation measure. Appropriations lapse at year end.

2. Estimated Resources

Estimated resources include estimates of cash to be received (budgeted receipts) plus cash as of January 1. The County Budget Commission must also approve estimated resources.

3. Encumbrances

The Ohio Revised Code requires the Village to reserve (encumber) appropriations when individual commitments are made. Encumbrances outstanding at year end are cancelled, and are reappropriated the following year.

A summary of 2003 and 2002 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.

2. EQUITY IN POOLED CASH

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

	2003	2002
Demand deposits	\$286,652	\$276,434
Cash on Hand	\$15,000	
Total deposits and investments	\$301,652	\$276,434

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

**VILLAGE OF HARROD
ALLEN COUNTY**

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

3. BUDGETARY ACTIVITY

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

2003 Budgeted vs. Actual Receipts

Fund Type	Budgeted Receipts	Actual Receipts	Variance
General	\$58,312	\$49,218	(\$9,094)
Special Revenue	14,000	32,461	18,461
Capital Projects	0	15,000	15,000
Enterprise	80,000	63,268	(16,732)
Total	<u>\$152,312</u>	<u>\$159,947</u>	<u>\$7,635</u>

2003 Budgeted vs. Actual Budgetary Basis Expenditures

Fund Type	Appropriation Authority	Budgetary Expenditures	Variance
General	\$175,953	\$40,950	\$135,003
Special Revenue	96,531	31,392	65,139
Enterprise	153,700	62,387	91,313
Total	<u>\$426,184</u>	<u>\$134,729</u>	<u>\$291,455</u>

2002 Budgeted vs. Actual Receipts

Fund Type	Budgeted Receipts	Actual Receipts	Variance
General	\$150,805	\$46,786	(\$104,019)
Special Revenue	10,000	80,024	70,024
Enterprise	65,000	59,339	(5,661)
Total	<u>\$225,805</u>	<u>\$186,149</u>	<u>(\$39,656)</u>

2002 Budgeted vs. Actual Budgetary Basis Expenditures

Fund Type	Appropriation Authority	Budgetary Expenditures	Variance
General	\$263,265	\$41,207	\$222,058
Special Revenue	88,777	76,001	12,776
Enterprise	119,457	39,852	79,605
Total	<u>\$471,499</u>	<u>\$157,060</u>	<u>\$314,439</u>

4. PROPERTY TAX

Real property taxes become a lien on January 1 preceding the October 1 date for which rates are adopted by Village Council. The State Board of Tax Equalization adjusts these rates for inflation. Property taxes are also reduced for applicable homestead and rollback deductions. Homestead and rollback amounts are then paid by the State, and are reflected in the accompanying financial statements as Intergovernmental Receipts. Payments are due to the County by December 31. If the property owner elects to make semiannual payment, the first half is due December 31. The second half payment is due the following June 20.

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 HARROD
ALLEN COUNTY**

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

5. RETIREMENT SYSTEMS

Public Employees Retirement System (PERS)

Village officials and employees belong to PERS of Ohio. PERS is a cost-sharing, multiple-employer plan. This plan provides retirement benefits, including postretirement healthcare, and survivor and disability benefits to participants as prescribed by the Ohio Revised Code.

Contribution rates are also prescribed by the Ohio Revised Code. PERS members were required to contribute 8.5 percent of their gross salaries, and the Village was required to contribute an amount equal to 13.55 percent of participants' gross salaries. The Village has paid all contributions required through December 31, 2003.

Social Security System

Effective July 1, 1991, all employees not otherwise covered by PERS have an option to choose Social Security. A member of the Board of Public Affairs has elected social security. The Village's liability is 6.2 percent of wages paid.

6. RISK MANAGEMENT

Risk Pool Membership

The Village belongs to the Ohio Government Risk Management Plan (the "Plan"), an unincorporated non-profit association with over 600 governmental entity members providing a formalized, jointly administered self-insurance risk management program and other administrative services.

Pursuant to Section 2744.081 of the Ohio Revised Code, the Plan is deemed a separate legal entity. The Plan provides property, liability, errors and omissions, automobile, excess liability, crime, surety and bond, inland marine and other coverages, modified for each member's needs. The Plan pays judgments, settlements and other expenses resulting from covered claims that exceed the member's deductible.

The Plan uses conventional insurance coverages and reinsures these coverages 100 percent, rather than using a risk pool of member funds to pay individual and collective losses. Therefore, the individual members are only responsible for their self-retention (deductible) amounts which vary from member to member.

7. RELATED PARTY

The Village acquired various services, including drainage repair, sewer maintenance and repair, and plumbing and heating from Allen Hughes Septic Tank Service and Hughes Plumbing & Heating. Hughes Plumbing & Heating is owned by Phil Hughes, councilman of the Village. Allen Hughes Septic Tank Service is owned by Phil Hughes' son, Allen Hughes. The Village paid Hughes Plumbing and Heating \$925 in 2003 and \$1,073 in 2002. The Village paid Alan Hughes Septic Tank Service \$8,750 in 2003 and \$500 in 2002 for these services.

The Village allows the Auglaize Township Historical Society to maintain a park on village owned land. Councilman Phillip Hughes is the president of the Auglaize Township Historical Society.



**Auditor of State
Betty Montgomery**

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

Village of Harrod
Allen County
P.O. Box 129
Harrod, Ohio 45850

To the Members of Council:

We have audited the accompanying financial statements of the Village of Harrod, Allen County, (the Village), as of and for the years ended December 31, 2003 and 2002, and have issued our report thereon dated August 31, 2004, wherein we noted that the Village's financial transactions were processed using 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 conduct the audit of 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 *Government Auditing Standards*, issued by the Comptroller General of the United States.

Compliance

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 grants, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed an instance of noncompliance that is required to be reported under *Government Auditing Standards* which is described in the accompanying schedule of findings as item 2003-001. We also noted certain immaterial instances of noncompliance that we have reported to management of the Village in a separate letter dated August 31, 2004.

Internal Control Over Financial Reporting

In planning and performing our audit, we considered the Village's internal control over financial reporting in order to determine our auditing procedures for the purpose of expressing our opinion on the financial statements and not to provide assurance on the internal control over financial reporting. However, we noted certain matters involving the internal control over financial reporting and its operation that we consider to be reportable conditions. Reportable conditions involve matters coming to our attention relating to significant deficiencies in the design or operation of the internal control over financial reporting that, in our judgment, could adversely affect the Village's ability to record, process, summarize and report financial data consistent with the assertions of management in the financial statements. Reportable conditions are described in the accompanying schedule of findings as items 2003-002 through 2003-004.

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**Internal Control Over Financial Reporting
(Continued)**

A material weakness is a 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 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. Our consideration of the internal control over financial reporting would not necessarily disclose all matters in the internal control that might be reportable conditions and, accordingly, would not necessarily disclose all reportable conditions that are also considered to be material weaknesses. However, of the reportable conditions described above, we consider items 2003-002 through 2003-004 to be material weaknesses.

We also noted other matters involving the internal control over financial reporting that do not require inclusion in this report, that we have reported to management of the Village in a separate letter dated August 31, 2004.

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



Betty Montgomery
Auditor of State

August 31, 2004

VILLAGE OF HARROD
ALLEN COUNTY

SCHEDULE OF FINDINGS
DECEMBER 31, 2003 AND 2002

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

FINDING NUMBER – 2003-001

Finding for Recovery – Reimbursement for High Speed Internet

From March 2003 through July 2004, a council person was reimbursed for the full amount charged for high speed internet service in their home; however, there is no evidence that it was being used for Village purposes. The purpose of the motion made for internet service was to use the internet for research for grants for the Village. However, there have been no written or verbal reports showing the results of research provided to Council. This expenditure is not considered a proper use of public funds.

Date	Check Number	Amount
3/13/03	4820	\$ 77.04
4/9/03	4866	34.95
5/9/03	4886	34.95
6/10/03	4918	44.95
7/14/03	4961	44.95
8/13/03	5006	44.95
9/10/03	5031	44.95
10/15/03	5069	44.95
11/11/03	5103	44.95
12/1/03	5123	44.95
2/20/04	5199	89.90
3/13/04	5218	44.95
4/16/04	5255	44.95
5/19/04	5291	44.95
6/22/04	5310	44.95
Total		<u>\$731.29</u>

In accordance with the foregoing facts, and pursuant to Ohio Rev. Code Section 117.28, a Finding for Recovery for public money illegally expended is hereby rendered against Jean McElwain, Council Member, in the amount of seven hundred thirty one dollars and twenty-nine cents (\$731.29), and in favor of the Village of Harrod General Fund treasury.

FINDING NUMBER – 2003-002

Bank Reconciliations

The bank reconciliations did not balance with the books during 2003, or for the majority of 2002. At December 31, 2003, the bank reconciliation indicated a difference of \$51,214, with the books being greater than the bank. At December 31, 2002, the bank reconciliation variance was \$6,255. In addition, the outstanding check lists at both year-ends were incorrect. There was no evidence that these variances had been investigated or an attempt made to resolve the differences.

Failure to accurately prepare the monthly bank reconciliation and investigate and resolve variances could lead to errors and/or irregularities that may not be discovered in a timely manner. Also, inaccurate bank reconciliations could allow funds to be expended when they are not available for expenditure.

Monthly bank reconciliations should be prepared and any variances investigated and resolved. A proper reconciliation should have no adjusting factors and an accurate outstanding check list.

FINDING NUMBER – 2003-003

Monitoring of Financial Reports

There was no evidence that Council or the Board of Public Affairs (BPA) was provided with financial reports during the audit period for their review and approval. However, several Members of Council had approved, by affixed signatures, the bank reconciliations for December 31, 2003 and 2002, that indicated the records were out of balance by \$51,214 and \$6,255, respectively. During 2003, twenty-one deposits were made into the bank account, but the receipts were not posted to the books. Also, a gasoline tax warrant was received by the Village in November of 2003, but the warrant was not redeemed by the Village until January of 2004.

Failure to require the preparation of monthly financial reports and to conduct proper monitoring of those reports could result in Council failing to recognize problems and/or irregularities as they occur. The failure to adequately review bank reconciliations and question discrepancies reveals a lack of proper monitoring and review. In addition, the absence of reports on financial activity limits the monitoring of information such as revenues and expenditure transactions during a month, and the comparison of budgeted versus actual information that allows Council to make informed decisions.

Monthly reports should be required by Council which should be reviewed and approved. Council should monitor revenues, expenditures, budget versus actual financial information, and bank statements/reconciliations. In addition, predictable monthly receipts for local government revenue assistance, registration fees, and gasoline taxes can be easily tracked. Council should be aware of these revenues and verify such has been recorded. If anticipated revenue has not been received or recorded, inquiry should be made as to why. The reports that are reviewed and approved should be documented in the minutes.

FINDING NUMBER – 2003-004

Timely Deposits

A \$15,000 donation was received from an estate in April of 2003. The estate's attorney contacted the Village in April of 2004 notifying them that check had not been redeemed. The check was then deposited.

Failure to make timely deposits could lead to the misplacement of checks and could result in a loss of interest revenue. A receipt as significant as this donation should be deposited in the bank the same day it is received.



**Auditor of State
Betty Montgomery**

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VILLAGE OF HARROD

ALLEN COUNTY

CLERK'S CERTIFICATION

This is a true and correct copy of the report which is required to be filed in the Office of the Auditor of State pursuant to Section 117.26, Revised Code, and which is filed in Columbus, Ohio.

Susan Babbitt

CLERK OF THE BUREAU

**CERTIFIED
NOVEMBER 4, 2004**