



Mary Taylor, CPA
Auditor of State

VILLAGE OF TRIMBLE
ATHENS COUNTY

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Mary Taylor, CPA
Auditor of State

Village of Trimble
Athens County
19549 Congress Street
P.O. Box 121
Trimble, Ohio 45782

To the Village 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 an 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 adverse 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 "Mary Taylor".

Mary Taylor, CPA
Auditor of State

November 8, 2007

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Mary Taylor, CPA

Auditor of State

INDEPENDENT ACCOUNTANTS' REPORT

Village of Trimble
Athens County
19549 Congress Street
P.O. Box 121
Trimble, Ohio 45782

To the Village Council:

We have audited the accompanying financial statements of the Village of Trimble, Athens County, Ohio (the Village), as of and for the years ended December 31, 2006 and 2005. 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 processed its financial transactions for the year ended December 31, 2005 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 Section 117.101 requires the Auditor of State to provide UAN services, and Ohio Revised Code Sections 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.

Instead of the combined funds the accompanying financial statements present, GAAP require presenting entity wide statements and also to present its larger (i.e., major) funds separately. 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, 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, 2006 and 2005 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, 2006 and 2005, or its changes in financial position 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 and reserves for encumbrances of the Village of Trimble, Athens County, Ohio, as of December 31, 2006 and 2005, and its combined cash receipts and disbursements for the years then ended on the accounting basis Note 1 describes.

The Village has not presented Management's Discussion and Analysis, which accounting principles generally accepted in the United States of America has determined is necessary to supplement, although not required to be part of, the financial statements.

In accordance with *Government Auditing Standards*, we have also issued our report dated November 8, 2007, 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.



Mary Taylor, CPA
Auditor of State

November 8, 2007

**VILLAGE OF TRIMBLE
ATHENS COUNTY**

**COMBINED STATEMENT OF CASH RECEIPTS, CASH DISBURSEMENTS, AND CHANGES
IN FUND CASH BALANCES
ALL GOVERNMENTAL FUND TYPES
FOR THE YEAR ENDED DECEMBER 31, 2006**

	<u>Governmental Fund Types</u>		Totals (Memorandum Only)
	<u>General</u>	<u>Special Revenue</u>	
Cash Receipts:			
Property Tax and Other Local Taxes	\$ 27,810	\$ 15,930	\$ 43,740
Intergovernmental Receipts	13,931	29,910	43,841
Fines, Licenses, and Permits	2,469		2,469
Earnings on Investments	174	67	241
Miscellaneous	594	771	1,365
	<u>44,978</u>	<u>46,678</u>	<u>91,656</u>
Total Cash Receipts			
Cash Disbursements:			
Current:			
Security of Persons and Property	12,670	4,739	17,409
Basic Utility Services		6,703	6,703
Transportation		29,698	29,698
General Government	45,068		45,068
Debt Service:			
Redemption of Principal	1,050		1,050
Interest Payments	619		619
	<u>59,407</u>	<u>41,140</u>	<u>100,547</u>
Total Cash Disbursements			
Total Cash Receipts Over/(Under) Cash Disbursements	(14,429)	5,538	(8,891)
Fund Cash Balances, January 1	24,550	20,999	45,549
Fund Cash Balances, December 31	<u>\$ 10,121</u>	<u>\$ 26,537</u>	<u>\$ 36,658</u>
Reserves for Encumbrances, December 31	<u>650</u>	<u>1,024</u>	<u>1,674</u>

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

VILLAGE OF TRIMBLE
ATHENS 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, 2006**

	<u>Proprietary Fund Type</u>	<u>Fiduciary Fund Type</u>	<u>Totals (Memorandum Only)</u>
	<u>Enterprise</u>	<u>Agency</u>	
Operating Cash Receipts:			
Charges for Services	\$ 78,402	\$	\$ 78,402
Miscellaneous	269		269
Total Operating Cash Receipts	<u>78,671</u>	<u>0</u>	<u>78,671</u>
Operating Cash Disbursements:			
Personal Services	13,395		13,395
Fringe Benefits	5,795		5,795
Contractual Services	48,434		48,434
Supplies and Materials	8,001		8,001
Total Operating Cash Disbursements	<u>75,625</u>	<u>0</u>	<u>75,625</u>
Operating Income/(Loss)	<u>3,046</u>	<u>0</u>	<u>3,046</u>
Non-Operating Cash Receipts:			
Interest Receipts	552		552
Other Non-Operating Receipts		2,691	2,691
Total Non-Operating Cash Receipts	<u>552</u>	<u>2,691</u>	<u>3,243</u>
Non-Operating Cash Disbursements:			
Redemption of Principal	1,750		1,750
Interest Payments	450		450
Other Non-Operating Cash Disbursements		3,700	3,700
Total Non-Operating Cash Disbursements	<u>2,200</u>	<u>3,700</u>	<u>5,900</u>
Net Cash Receipts Over/(Under) Cash Disbursements	1,398	(1,009)	389
Fund Cash Balances, January 1	<u>22,998</u>	<u>1,050</u>	<u>24,048</u>
Fund Cash Balances, December 31	<u>\$ 24,396</u>	<u>\$ 41</u>	<u>\$ 24,437</u>
Reserve for Encumbrances, December 31	<u>\$ 1,985</u>	<u>\$ 0</u>	<u>\$ 1,985</u>

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

**VILLAGE OF TRIMBLE
ATHENS COUNTY**

**COMBINED STATEMENT OF CASH RECEIPTS, CASH DISBURSEMENTS, AND CHANGES
IN FUND CASH BALANCES
ALL GOVERNMENTAL FUND TYPES
FOR THE YEAR ENDED DECEMBER 31, 2005**

	<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	\$ 28,398	\$ 16,907	\$ 45,305
Intergovernmental Receipts	14,680	21,508	36,188
Fines, Licenses, and Permits	3,696		3,696
Earnings on Investments	362	59	421
Miscellaneous	33,082		33,082
	<u>80,218</u>	<u>38,474</u>	<u>118,692</u>
Total Cash Receipts			
	<u>80,218</u>	<u>38,474</u>	<u>118,692</u>
Cash Disbursements:			
Current:			
Security of Persons and Property	14,337	2,973	17,310
Basic Utility Services		6,994	6,994
Transportation		58,814	58,814
General Government	77,976		77,976
Debt Service:			
Redemption of Principal	1,928		1,928
Interest Payments	483		483
	<u>94,724</u>	<u>68,781</u>	<u>163,505</u>
Total Cash Disbursements			
	<u>94,724</u>	<u>68,781</u>	<u>163,505</u>
Total Cash Receipts Over/(Under) Cash Disbursements	(14,506)	(30,307)	(44,813)
Fund Cash Balances, January 1	39,056	51,306	90,362
	<u>39,056</u>	<u>51,306</u>	<u>90,362</u>
Fund Cash Balances, December 31	<u>\$ 24,550</u>	<u>\$ 20,999</u>	<u>\$ 45,549</u>
Reserves for Encumbrances, December 31	<u>\$ 5,755</u>	<u>\$ 5,008</u>	<u>\$ 10,763</u>

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

**VILLAGE OF TRIMBLE
ATHENS 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, 2005**

	<u>Proprietary Fund Type</u>	<u>Fiduciary Fund Type</u>	<u>Totals (Memorandum Only)</u>
	<u>Enterprise</u>	<u>Agency</u>	
Operating Cash Receipts:			
Charges for Services	\$ 70,170	\$	\$ 70,170
Total Operating Cash Receipts	<u>70,170</u>	<u>0</u>	<u>70,170</u>
Operating Cash Disbursements:			
Personal Services	12,819		12,819
Fringe Benefits	3,477		3,477
Contractual Services	48,332		48,332
Supplies and Materials	3,450		3,450
Total Operating Cash Disbursements	<u>68,078</u>	<u>0</u>	<u>68,078</u>
Operating Income/(Loss)	<u>2,092</u>	<u>0</u>	<u>2,092</u>
Non-Operating Cash Receipts:			
Interest Receipts	264		264
Other Non-Operating Receipts		5,218	5,218
Total Non-Operating Cash Receipts	<u>264</u>	<u>5,218</u>	<u>5,482</u>
Non-Operating Cash Disbursements:			
Redemption of Principal	1,929		1,929
Interest Payments	460		460
Other Non-Operating Cash Disbursements		4,538	4,538
Total Non-Operating Cash Disbursements	<u>2,389</u>	<u>4,538</u>	<u>6,927</u>
Net Cash Receipts Over/(Under) Cash Disbursements	(33)	680	647
Fund Cash Balances, January 1	<u>23,031</u>	<u>370</u>	<u>23,401</u>
Fund Cash Balances, December 31	<u>\$ 22,998</u>	<u>\$ 1,050</u>	<u>\$ 24,048</u>
Reserve for Encumbrances, December 31	<u>\$ 2,363</u>	<u>\$ 0</u>	<u>\$ 2,363</u>

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

**VILLAGE OF TRIMBLE
ATHENS COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2006 AND 2005**

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 Trimble, Athens County (the Village), as a body corporate and politic. A publicly-elected six-member Council governs the Village. The Village provides general government services, street construction, repair and maintenance, as well as water utility services and street light services. The Village contracts with the Village of Glouster for fire protection. The Village contracts with the Village of Jacksonville for police and fire protection.

The Village is associated with the Trimble Wastewater Treatment District, which is defined as a jointly governed organization. This organization is presented in Note 9.

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 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.

C. Cash and Investments

The Village values certificates of deposit at cost. This basis does not record 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. Interest earned is recognized and recorded when received. The Village maintains the Mayor's Court activity in a separate bank account.

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 TRIMBLE
ATHENS COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2006 AND 2005
(Continued)**

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

D. Fund Accounting (Continued)

2. 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 license tax money for constructing, maintaining, and repairing Village streets.

Street Levy Fund – This fund receives property tax money for constructing, maintaining, and repairing Village streets.

Electric Operating Permanent Improvement Fund – This fund receives property tax money for the lighting of the Village streets.

Fire Fund – This fund receives fire contract and service fee monies for the operation and maintenance of the Village's fire department.

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 Fund:

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

4. Fiduciary Funds (Agency Funds)

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 had the following Agency Fund:

Mayor's Court Fund – This fund receives fine money, a portion of which is paid into the Village's General Fund for maintaining the security of persons and property within the Village. The other portion of the fines received into this account is paid to the State of Ohio and any other agency as required by law.

E. Budgetary Process

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

**VILLAGE OF TRIMBLE
ATHENS COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2006 AND 2005
(Continued)**

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

E. Budgetary Process (Continued)

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 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.

3. 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 re-appropriated. The Village did not encumber all commitments required by Ohio law.

A summary of 2006 and 2005 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:

	2006	2005
Demand deposits	\$ 47,117	\$ 56,172
Certificates of deposit	13,978	13,425
Total deposits	\$ 61,095	\$ 69,597

**VILLAGE OF TRIMBLE
ATHENS COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2006 AND 2005
(Continued)**

2. EQUITY IN POOLED CASH AND INVESTMENTS (Continued)

Deposits: Deposits are insured by the Federal Deposit Insurance Corporation, or collateralized by securities specifically pledged by the financial institution to the Village, or collateralized by the financial institution's public entity deposit pool.

3. BUDGETARY ACTIVITY

Budgetary activity for the years ending December 31, 2006 and 2005 follows:

2006 Budgeted vs. Actual Receipts			
Fund Type	Budgeted Receipts	Actual Receipts	Variance
General	\$ 112,617	\$ 44,978	\$ (67,639)
Special Revenue	111,412	46,678	(64,734)
Enterprise	143,712	79,223	(64,489)
Total	\$ 367,741	\$ 170,879	\$ (196,862)

2006 Budgeted vs. Actual Budgetary Basis Expenditures			
Fund Type	Appropriation Authority	Budgetary Expenditures	Variance
General	\$ 71,072	\$ 60,057	\$ 11,015
Special Revenue	68,721	42,164	26,557
Enterprise	89,552	79,810	9,742
Total	\$ 229,345	\$ 182,031	\$ 47,314

2005 Budgeted vs. Actual Receipts			
Fund Type	Budgeted Receipts	Actual Receipts	Variance
General	\$ 56,937	\$ 80,218	\$ 23,281
Special Revenue	40,200	38,474	(1,726)
Enterprise	70,000	70,434	434
Total	\$ 167,137	\$ 189,126	\$ 21,989

2005 Budgeted vs. Actual Budgetary Basis Expenditures			
Fund Type	Appropriation Authority	Budgetary Expenditures	Variance
General	\$ 70,407	\$ 100,479	\$ (30,072)
Special Revenue	88,653	73,789	14,864
Enterprise	83,761	72,830	10,931
Total	\$ 242,821	\$ 247,098	\$ (4,277)

Contrary to Ohio law, appropriations exceeded estimated resources at December 31, 2005 in the Street Levy, Street Construction, Maintenance and Repair, Permissive Motor Vehicle License Tax, Fire, Permanent Improvement and Water Operating Funds.

**VILLAGE OF TRIMBLE
ATHENS COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2006 AND 2005
(Continued)**

3. BUDGETARY ACTIVITY (Continued)

Contrary to Ohio law, budgetary expenditures exceeded appropriation authority for the year ended December 31, 2005 in the General, Street Levy, State Highway, Permissive Tax and Water Funds, and for the year ended December 31, 2006 in the General, Street Levy, Street, State Highway, Permissive Tax, Fire and Water Funds.

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.

Public utilities are also taxed on personal and real property located within the Village.

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, 2006 was as follows:

	Principal	Interest
Truck/Building Loan	\$ 15,241	4.625%

The truck/building loan was received in 2002 in order to provide cash for the construction of a building and the purchase of a truck. The loan was refinanced in July of each year through and including 2005 and 2006. The full faith and credit of the Village has been pledged to repay the loan.

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

Year Ending December 31:	Truck/Building Loan
2007	\$ 3,943
2008	12,764
Total	\$ 16,707

**VILLAGE OF TRIMBLE
ATHENS COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2006 AND 2005
(Continued)**

6. RETIREMENT SYSTEM

The Village's employees and elected officials belong to the Ohio Public Employees Retirement System (OPERS). OPERS is a cost-sharing, multiple-employer plan. The Ohio Revised Code prescribes the plan's retirement benefits, including postretirement healthcare and survivor and disability benefits.

The Ohio Revised Code also prescribes contribution rates. For 2006 and 2005, OPERS members contributed 9 percent of their wages in 2006. In 2005, OPERS members contributed 8.5 percent of their wages. The Village contributed an amount equal to 13.7 percent of participants' gross salaries in 2006. The Village contribution rate for 2005 was 13.55 percent. The Village has paid all OPERS contributions required through December 31, 2006.

7. RISK MANAGEMENT

Commercial Insurance

The Village has obtained commercial insurance for the following risks:

- Comprehensive property and general liability;
- Vehicles;
- Property;
- Public officials liability; and
- Errors and omissions;

8. CONTINGENT LIABILITIES

The Village was assessed a claim by the Bureau of Workers' Compensation (BWC) of \$115.50 per week, commencing on May 20, 1999, relating to a former employee's claim. As of December 31, 2006, the Village has refused to pay this claim and has appealed. No settlements have been made. The total due as of December 2006 is estimated to be \$50,000. However, if the claim assessed by BWC were paid by the Village over the full life expectancy of the former employee, the total could tens of thousands of dollars more.

FEMA Flood Plain Regulation compliance has been an ongoing issue. These compliance requirements are imposed on both the Village and the property owners. The Village has sent certified letters to property owners with some progress made to comply. No liability has yet been determined.

9. JOINTLY GOVERNED ORGANIZATION

Trimble Township Wastewater Treatment District – The Trimble Township Wastewater Treatment District (the District) is a regional sewer district organized under Chapter 6119 of the Ohio Revised Code. The District operates under the direction of an eight member Board of Trustees whose membership is composed of two appointments from each of the participating subdivisions: Village of Trimble, Village of Jacksonville, Village of Glouster, and Trimble Township. The membership elects a President, Vice-President, and a Secretary-Treasurer, who are responsible for fiscal control of the financial resources of the District. To obtain financial information, write to the Trimble Township Wastewater Treatment District, Joy Hemsley, Secretary-Treasurer, at 18551 Jacksonville Road, P.O. Box 278, Jacksonville, Ohio 45740. During 2005, the Village paid the District \$243 for sewer services. During 2006, the Village paid the District \$240 for sewer services.



Mary Taylor, CPA

Auditor of State

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

Village of Trimble
Athens County
19549 Congress Street
P.O. Box 121
Trimble, Ohio 45782

To the Village Council:

We have audited the financial statements of the Village of Trimble, Athens County, Ohio (the Village), as of and for the years ended December 31, 2006 and 2005, and have issued our report thereon dated November 8, 2007, wherein we noted the Village follows the accounting practices the Auditor of State prescribes rather than accounting principles generally accepted in the United States of America, wherein we noted the Village used the Auditor of State's Uniform Accounting Network (UAN) to process its financial transactions for the year ended December 31, 2005. *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 as a basis for designing our audit procedures for expressing our opinions on the financial statements, but not to opine on the effectiveness of the Village's internal control over financial reporting. Accordingly, we have not opined 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 would not necessarily identify all deficiencies in internal control over financial reporting that might be significant deficiencies or material weaknesses. However, as discussed below, we identified certain deficiencies in internal control over financial reporting that we consider significant deficiencies.

A control deficiency exists when the design or operation of a control does not allow management or employees, in performing their assigned functions, to prevent or detect misstatements on a timely basis. A significant deficiency is a control deficiency, or combination of control deficiencies, that adversely affects the Village's ability to initiate, authorize, record, process, or report financial data reliably in accordance with its applicable accounting basis, such that there is more than a remote likelihood that the Village's internal control will not prevent or detect a more-than-inconsequential financial statement misstatement.

We consider the following deficiencies described in the accompanying Schedule of Findings to be significant deficiencies in internal control over financial reporting: 2006-001 through 2006-003, and 2006-007 through 2006-009.

A material weakness is a significant deficiency, or combination of significant deficiencies resulting in more than a remote likelihood that the Village's internal control will not prevent or detect a material financial statement misstatement.

Our consideration of the internal control over financial reporting was for the limited purpose described in the first paragraph of this section and would not necessarily identify all deficiencies in the internal control that might be significant deficiencies and, accordingly, would not necessarily disclose all significant deficiencies that are also material weaknesses. However, of the significant deficiencies described above, we believe finding numbers 2006-003 and 2006-007 through 2006-009 are also material weaknesses.

We also noted certain internal control matters that we reported to the Village's management in a separate letter dated November 8, 2007.

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 instances of noncompliance or other matters that we must report under *Government Auditing Standards*, which are described in the accompanying Schedule of Findings as items 2006-001 through 2006-008.

We also noted certain noncompliance or other matters not requiring inclusion in this report that we reported to the Village's management in a separate letter dated November 8, 2007.

The Village's responses to the findings identified in our audit are described in the accompanying Schedule of Findings. We did not audit the Village's responses and, accordingly, we express no opinion on them.

We intend this report solely for the information and use of management and the Village Council. We intend it for no one other than these specified parties.



Mary Taylor, CPA
Auditor of State

November 8, 2007

**VILLAGE OF TRIMBLE
ATHENS COUNTY**

**SCHEDULE OF FINDINGS
DECEMBER 31, 2006 AND 2005**

FINDINGS RELATED TO THE FINANCIAL STATEMENTS REQUIRED TO BE REPORTED IN ACCORDANCE WITH GAGAS
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FINDING NUMBER 2006-001

Noncompliance Finding/Significant Deficiency

Ohio Rev. Code Section 9.38 provides that public money must be deposited by a public official other than a state officer, employee, or agent with the treasurer of the public office or to a designated depository on the business day following the day of receipt if the total amount exceeds \$1,000. If the amount of the daily receipts does not exceed \$1,000 and the receipts can be safeguarded, public offices may adopt a policy permitting their officials who received this money to hold it past the next business day, but the deposit must be made no later than three business days after receiving it. If the public office is governed by a legislative authority (i.e., counties, municipalities, townships, and school districts) only the legislative authority may adopt the policy. The policy must include provisions and procedures to safeguard the money during the intervening period.

During our testing we noted that 13% of the 2005 receipts and 5% of the 2006 receipts from the Utility Department were not deposited timely, ranging from 10 to 27 days after the receipts of the money, in amounts from \$22 to \$112. This could lead to the loss or theft of the Village's monies and/or to the funds not being readily available to use in the Village's day to day operations to run the facility.

We recommend the Village establish procedures to ensure that cash receipts are deposited timely and monitor employees' compliance through periodic recalculation and deposit verification.

Officials' Response: The officials chose not to respond to this finding.

FINDING NUMBER 2006-002

Noncompliance Finding/Significant Deficiency

Ohio Rev. Code Section 149.351 establishes guidelines against the destruction or damage of records. Subsection (A) states, in part, that all records are the property of the public officer and shall not be removed, destroyed, mutilated, transferred, damaged or otherwise disposed of, in whole or in part, except as provided by law or under the rules adopted by the Records Commission provided under Sections 149.38 to 149.52 of the Ohio Revised Code.

The Village Hall was devastated by several floods in 2004. The following records were not available for audit, due to destruction caused by the flooding:

- A. For 2005, there was insufficient audit evidence regarding supporting documentation for fifteen percent (15%) of General Fund cash disbursements, seven percent (7%) of Special Revenue Funds cash disbursements and seven percent (7%) of Enterprise Funds cash disbursements. For 2006, there was insufficient audit evidence for thirteen percent (13%) of General Fund cash disbursements, seventeen percent (17%) of Special Revenue Funds cash disbursements and seventeen percent (17%) of Enterprise Funds cash disbursements. We also noted that nine percent (9%) of disbursements without sufficient evidence regarding supporting documentation did not have a fund charge listed. The supporting records should have included items such as a voucher package which should include an original invoice, check voucher, and copy of the purchase order.

**VILLAGE OF TRIMBLE
ATHENS COUNTY**

**SCHEDULE OF FINDINGS
DECEMBER 31, 2006 AND 2005
(Continued)**

FINDINGS RELATED TO THE FINANCIAL STATEMENTS REQUIRED TO BE REPORTED IN ACCORDANCE WITH GAGAS (Continued)
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FINDING NUMBER 2006-002 (Continued)

Noncompliance Finding/Significant Deficiency – Ohio Rev. Code Section 149.351 (Continued)

- B. Thirteen Percent of deposit slips were missing from bank statement packets for the months of January, February and March 2005.
- C. 2006 Time Sheets were not available.
- D. Insurance policy was not available from 02/01/05 through 02/01/06.
- E. For 2005 and 2006, the Village did not maintain State Withholding Remittances.
- F. For 2005, canceled checks were not available for January and February.

Lack of adequate supporting documentation eliminates a significant control point, obscures the audit trail and provides for the opportunity for errors and/or irregularities to occur and remain undetected for an extended period of time. In addition, failure to retain such documentation can result in the inability to determine that all transactions were accounted for on the Village's financial statements. However, we noted that Council had approved the nonpayroll expenditure transactions noted above and that the transactions were routine in nature involving vendors familiar to the Village.

We recommend the Village Council and management take the necessary steps to ensure the integrity of the Village records. The Village should develop a disaster recovery plan which could include the off-site storage and periodic backup of critical financial records and/or other information (both financial and operational). This could include, but not be limited to, off-site storage and protection of current (vouchers, receipts, financial ledgers, etc.) and permanent records (minutes, payroll, etc.).

Officials' Response: The officials chose not to respond to this finding.

FINDING NUMBER 2006-003

Noncompliance Finding/Material Weakness

Ohio Revised Code Section 1905.21 requires the mayor of a municipal corporation and a mayor's court magistrate to keep a docket. The mayor or mayor's court magistrate shall account for and dispose of all such fines, forfeitures, fees and costs collected. Ohio Rev. Code Section 733.40 requires that all moneys collected shall be paid by the mayor into the treasury of the municipality on the first Monday of each month. At the first regular meeting of the legislative authority each month, the mayor shall submit a full statement of all money received, from whom and for what purposes received, and when paid into the treasury.

There was no evidence the Mayor submitted the full statements of all fines received to Village Council for July, August, September, and December of 2005 and for February, May, October, and November of 2006. We also noted payments were not paid into the Village each month on or before the required date for September, October and November of 2005 and April, May and October of 2006. This could lead to proper amounts not being remitted to the Village.

We recommend the reports be documented in the Village minutes as being received. The Mayor's Court should also report months that no payments are received to substantiate that no payment was remitted to the state or village.

Officials' Response: The officials chose not to respond to this finding

**VILLAGE OF TRIMBLE
ATHENS COUNTY**

**SCHEDULE OF FINDINGS
DECEMBER 31, 2006 AND 2005
(Continued)**

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

FINDING NUMBER 2006-004

Noncompliance Finding

Ohio Rev. Code Section 5705.39 states, in part, that the total appropriation from each fund shall not exceed the total estimated revenue.

Appropriations exceeded estimated resources at December 31, 2005 in the following funds:

Fund	Estimated Resources	Appropriations	Variance
2011 - Street Levy	\$ 7,983	\$ 11,620	\$ (3,637)
2012 - Street Construction, Maintenance & Repair	11,973	14,598	(2,625)
2101 - Permissive MVL	6,225	6,326	(101)
2901 - Fire Fund	4,052	5,527	(1,475)
2903 - Street Light Levy	6,857	9,972	(3,115)
5101 - Water Operating	77,885	81,776	(3,891)

This could allow the Village to expend monies which may not be available.

We recommend the Village closely monitor estimated resources vs. appropriations and obtain amendments when necessary.

Officials' Response: The officials chose not to respond to this finding.

FINDING NUMBER 2006-005

Noncompliance Finding

Ohio Rev. Code Section 5705.41(B) prohibits a subdivision or taxing authority from expending money unless it has been appropriated.

Expenditures (including encumbrances) exceeded appropriations at the legal level of control at December 31, 2005 as follows:

Legal Level	Appropriations	Expenditures	Variance
<u>General Fund:</u>			
Security- Police Enforcement - Contractual Services	\$ 9,600	\$ 10,400	\$ (800)
Basic Utility Services - Electric - Contractual Services	1,200	1,504	(304)
Basic Utility Services - Gas - Contractual Services	2,000	2,500	(500)
Gen. Gov't - Mayor & Admin. - Personal Services	2,700	2,908	(208)
Gen. Gov't - Mayor's Court - Personal Services	900	1,010	(110)
Gen. Gov't - Co. Aud. & Treas. Fees - Contractual Serv.	1,000	1,534	(534)
Gen. Gov't - Solicitor - Personal Services	6,600	67	6,533
Debt Service - Debt Service	2,400	2,565	(165)
Other Financing - Other Financing Uses	1,000	44,282	(43,282)

**VILLAGE OF TRIMBLE
ATHENS COUNTY**

**SCHEDULE OF FINDINGS
DECEMBER 31, 2006 AND 2005
(Continued)**

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

FINDING NUMBER 2006-005 (Continued)

Noncompliance Finding – Ohio Rev. Code Section 5705.41(B) (Continued)

<u>Legal Level</u>	<u>Appropriations</u>	<u>Expenditures</u>	<u>Variance</u>
<u>Special Revenue Funds:</u>			
Street Levy Fund - Transportation - Fringe Benefits	\$ 2,220	\$ 2,654	\$ (434)
State Highway - Transportation - Personal Services	0	426	(426)
State Highway - Transportation - Fringe Benefits	0	139	(139)
Permissive Tax - Transportation - Contractual Services	1,000	2,167	(1,167)
<u>Enterprise Funds:</u>			
Basic Utility Services - Water - Personal Services	11,426	13,568	(2,142)
Basic Utility Services - Water - Fringe Benefits	3,568	4,069	(501)
Basic Utility Services - Water - Contractual Services	50,900	52,022	(1,122)
Basic Utility Services - Debt Service - Debt Service	2,400	2,565	(165)

Expenditures (including encumbrances) exceeded appropriations at the legal level of control at December 31, 2006 as follows:

<u>Legal Level</u>	<u>Appropriations</u>	<u>Expenditures</u>	<u>Variance</u>
<u>General Fund:</u>			
Basic Utility Services - Electric - Contractual Services	\$ 1,200	\$ 2,250	\$ (1,050)
Basic Utility Services - Telephone - Contractual Services	2,700	4,425	(1,725)
Gen. Gov't - Mayor & Admin. - Personal Services	2,700	2,734	(34)
Gen. Gov't - Mayor's Court - Personal Services	900	929	(29)
Gen. Gov't - Clerk-Treasurer - Personal Services	8,400	8,843	(443)
Gen. Gov't - Solicitor - Personal Services	6,600	7,255	(655)
<u>Special Revenue Funds:</u>			
Street Levy Fund - Transportation - Fringe Benefits	500	2,048	(1,548)
Street Fund - Transportation - Fringe Benefits	1,730	2,178	(448)
Street Fund - Transportation - Contractual Services	0	1,400	(1,400)
State Highway - Transportation - Fringe Benefits	0	181	(181)
State Highway - Transportation - Contractual Services	256	629	(373)
Permissive Tax - Transportation - Contractual Services	0	2,350	(2,350)
Fire Fund - Security of Persons - Contractual Services	4,000	4,639	(639)
<u>Enterprise Funds:</u>			
Basic Utility Services - Water - Personal Services	12,190	13,418	(1,228)
Basic Utility Services - Water - Fringe Benefits	2,700	6,017	(3,317)

The Village Clerk/Treasurer should not certify the availability of funds and should deny payment requests exceeding appropriations. The Village Clerk/Treasurer may request Council to approve increased expenditure levels by increasing appropriations and amending estimated resources, if necessary.

Officials' Response: The officials chose not to respond to this finding.

VILLAGE OF TRIMBLE
ATHENS COUNTY

SCHEDULE OF FINDINGS
DECEMBER 31, 2006 AND 2005
(Continued)

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

FINDING NUMBER 2006-006

Noncompliance Finding

Ohio Rev. Code Section 5705.41(D)(1) prohibits a subdivision or taxing entity from making any contract or ordering any expenditure of money unless a certificate signed by the fiscal officer is attached thereto. The fiscal officer must certify that the amount required to meet any such contract or expenditure has been lawfully appropriated and is in the treasury, or is in the process of collection to the credit of an appropriate fund free from any previous encumbrance.

There are several exceptions to the standard requirement stated above that a fiscal officer's certificate must be obtained prior to a subdivision or taxing authority entering into a contract or order involving the expenditure of money. The main exceptions are: "then and now" certificates, blanket certificates, and super blanket certificates, which are provided for in Sections 5705.41(D)(1) and 5705.41(D)(3), respectively, of the Ohio Revised Code.

1. **"Then and Now" Certificate** – If the fiscal officer can certify that both at the time that the contract or order was made ("then"), and at the time that the fiscal officer is completing the certification ("now"), that sufficient funds were available or in the process of collection, to the credit of a proper fund, properly appropriated and free from any previous encumbrance, the Township can authorize the drawing of a warrant for the payment of the amount due. The Township has thirty days from the receipt of the "then and now" certificate to approve payment by ordinance or resolution.

Amounts of less than \$3,000 may be paid by the fiscal officer without a resolution or ordinance upon completion of the "then and now" certificate, provided that the expenditure is otherwise lawful. This does not eliminate any otherwise applicable requirement for approval of expenditures by the Township.

2. **Blanket Certificate** – Fiscal officer's may prepare "blanket" certificates for a certain sum of money not in excess of an amount established by resolution or ordinance adopted by a majority of the members of the legislative authority against any specific line item account over a period not running beyond the end of the current fiscal year. The blanket certificates may, but need not, be limited to a specific vendor. Only one blanket certificate may be outstanding at one particular time for any one particular line item appropriation.
3. **Super Blanket Certificate** – The Township may also make expenditures and contracts for any amount from a specific line-item appropriation account in a specified fund upon certification of the fiscal officer for most professional services, fuel, oil, food items, and any other specific recurring and reasonably predictable operating expense. This certification is not to extend beyond the current year. More than one super blanket certificate may be outstanding at a particular time for any line item appropriation.

During testing we noted eight percent of disbursements tested for 2005 did not have proper documentation that funds were encumbered at time of commitment. One hundred percent of disbursements tested for 2006 did not have proper documentation that funds were encumbered at time of commitment. Failure to properly certify the availability of funds can result in overspending funds and negative cash fund balances.

**VILLAGE OF TRIMBLE
ATHENS COUNTY**

**SCHEDULE OF FINDINGS
DECEMBER 31, 2006 AND 2005
(Continued)**

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

FINDING NUMBER 2006-006 (Continued)

Noncompliance Finding – Ohio Rev. Code Section 5705.41(D)(1) (Continued)

Unless the exceptions noted above are used, prior certification is not only required by statute but is a key control in the disbursement process to assure that purchase commitments receive prior approval. To improve controls over disbursements and to help reduce the possibility of the Village's funds exceeding budgetary spending limitations, we recommend that the Village Clerk/Treasurer certify that the funds are or will be available prior to obligation by the Village. When prior certification is not possible, "then and now" certification should be used.

We recommend the Village Clerk/Treasurer certify purchases to which Section 5705.41(D) applies. The most convenient certification method is to use purchase orders that include the certification language Section 5705.41(D) requires to authorize disbursements. The Village Clerk/Treasurer should sign the certification at the time the County incurs a commitment, and only when the requirements of Section 5705.41(D) are satisfied. The Village Clerk/Treasurer should post approved purchase commitments to the proper appropriation code, to reduce the available appropriation.

Officials' Response: The officials chose not to respond to this finding.

FINDING NUMBER 2006-007

Noncompliance Finding/Material Weakness

Ohio Admin. Code Section 117-2-02(C)(1) requires the government's internal controls to reasonably assure that budgetary accounts are integrated into the financial accounting system. This means designing an accounting system to provide ongoing and timely information on unrealized budgetary receipts and remaining uncommitted balances of appropriations.

The Village Clerk/Treasurer did not accurately post appropriations into the accounting system for 2005 as follows:

<u>Fund</u>	<u>Amount Approved</u>	<u>Amount Posted</u>	<u>Variance</u>
General	\$ 65,622	\$ 108,207	\$ 42,585
Special Revenue Funds:			
Street	11,620	7,983	(3,637)
Street Construction	14,598	11,973	(2,625)
Fire	5,527	4,051	(1,476)
FEMA	15,000	28,632	13,632
Street Light Levy	9,972	6,857	(3,115)
Enterprise Funds:			
Water Operating	84,176	77,884	(6,292)

**VILLAGE OF TRIMBLE
ATHENS COUNTY**

**SCHEDULE OF FINDINGS
DECEMBER 31, 2006 AND 2005
(Continued)**

FINDINGS RELATED TO THE FINANCIAL STATEMENTS REQUIRED TO BE REPORTED IN ACCORDANCE WITH GAGAS (Continued)
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**Noncompliance Finding/Material Weakness – Ohio Admin. Code Section 117-2-02(C)(1)
(Continued)**

Due to the fact that the budgeted information posted into the accounting system was not always correct, Village management was unable to effectively monitor budget versus actual activity.

We recommend the Village Clerk/Treasurer accurately post appropriations as approved by Village Council into the computer system. This procedure will help ensure more useful comparisons of budget versus actual activity, as well as provide management with an accurate monitoring tool throughout the year.

Officials' Response: The officials chose not to respond to this finding.

FINDING NUMBER 2006-008

Noncompliance Finding/Material Weakness

Ohio Admin. Code Section 117-2-02(D) states that all local public offices may maintain accounting records in a manual or computerized format. The records used should be based on the nature of operations and services the public office provides, and should consider the degree of automation and other factors. Such records should include, in part, the following:

- Receipts ledger, which typically assembles and classifies receipts into separate accounts for each type of receipt of each fund the public office uses. The amount, date, name of the payor, purpose, receipt number, and other information required for the transactions can be recorded on this ledger.
- Appropriation ledger, which may assemble and classify disbursements or expenditure/expenses into separate accounts for, at a minimum, each account listed in the appropriation resolution. The amount, fund, date, check number, purchase order number, encumbrance amount, unencumbered balance, amount of disbursement, and any other information required may be entered in the appropriate columns.
- Payroll records, including W-2 forms, W-4 forms and other withholding records and authorizations.

During testing, we noted that although the Village maintained a cashbook, the Village did not have a receipts ledger, appropriations ledger or payroll records containing State withholding documentation in violation of this Section.

We recommend the Village maintain the proper accounting records including a receipts ledger, appropriations ledger and payroll records.

Officials' Response: The Village Clerk/Treasurer used UAN system for 2005 and manually maintained records in 2006. The Clerk/Treasurer's home received damage caused by fire and records were lost and destroyed for 2005 and 2006.

**VILLAGE OF TRIMBLE
ATHENS COUNTY**

**SCHEDULE OF FINDINGS
DECEMBER 31, 2006 AND 2005
(Continued)**

FINDINGS RELATED TO THE FINANCIAL STATEMENTS REQUIRED TO BE REPORTED IN ACCORDANCE WITH GAGAS (Continued)
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FINDING NUMBER 2006-009

Material Weakness – Mayor’s Court

When designing the public office’s system of internal control and the specific control activities, management should consider the following:

- Ensure that all transactions are properly authorized in accordance with management’s policies;
- Ensure that accounting records are properly designed;
- Ensure adequate security of assets and records;
- Plan for adequate segregation of duties or compensating controls;
- Verify the existence and valuation of assets and liabilities and periodically reconcile them to the accounting records;
- Perform analytical procedures to determine the reasonableness of financial data;
- Ensure the collection and compilation of data needed for the timely preparation of financial statements; and,
- Monitor activities performed by service organizations.

The following internal control weaknesses were noted during 2005 and 2006, which increased the risk that transactions recorded in the Mayor’s Court were not accurate or complete:

- Tickets were issued out of sequence and/or could not be accounted for. Also, the Police Department did not maintain a listing of tickets issued, including voided tickets. Few controls existed over unissued tickets and voided tickets were not presented for audit.
- Duplicate receipts were only issued for cash receipts; no receipts were issued for checks and money orders collected.
- Receipts posted to the cashbook were not classified, did not include a receipt number, and did not include a case number. No disbursements were posted to the cashbook. No balance was kept in the cashbook.
- The disposition of each traffic case was not documented on the back of the white copy of the traffic ticket.
- The disposition of each case was not always documented on the court docket.

Because of these internal control weaknesses we could not gain assurance over the following:

- All citations issued by the Village of Glouster police department on behalf of the Village of Trimble were entered into the Village of Trimble’s Mayor’s Court records;
- All costs due to the State of Ohio were properly collected and remitted; and
- Fines charged agree to the Village’s fine schedule.

**VILLAGE OF TRIMBLE
ATHENS COUNTY**

**SCHEDULE OF FINDINGS
DECEMBER 31, 2006 AND 2005
(Continued)**

FINDINGS RELATED TO THE FINANCIAL STATEMENTS REQUIRED TO BE REPORTED IN ACCORDANCE WITH GAGAS (Continued)
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FINDING NUMBER 2006-009 (Continued)

Material Weakness – Mayor’s Court (Continued)

We recommend the Mayor develop and implement controls in the Court that include the following:

- Assign a sequential case number to each case file and write the case number on the outside of each case file and require the Village of Glouster police department to provide a ledger of all tickets issued, void and unused.
- Issue a duplicate receipt for all receipts.
- When posting a receipt to the cashbook, include the receipt number, case number, and classify the receipt. Include disbursements on the cashbook and a cash balance at the end of each month.
- Post the disposition of each traffic offense to the back of the white copy of each ticket.
- Post the disposition of each case to the court docket.

Officials’ Response: The officials chose not to respond to this finding.

**VILLAGE OF TRIMBLE
ATHENS COUNTY**

**SCHEDULE OF PRIOR AUDIT FINDINGS
DECEMBER 31, 2006 AND 2005**

Finding Number	Finding Summary	Fully Corrected?	Not Corrected, Partially Corrected; Significantly Different Corrective Action Taken; or Finding No Longer Valid; Explain
2004-001	A reportable condition was issued concerning internal control weaknesses for Mayor's Court.	No	Not Corrected: The Village has not taken any action on this matter. This finding is repeated in the current audit Schedule of Findings as finding number 2006-009.
2004-002	A reportable condition was issued concerning internal control weaknesses for budgetary related procedures. The Village Clerk/Treasurer did not accurately post estimated revenue and appropriations in the accounting system.	No	Not Corrected: The Village has not taken any action on this matter. This finding is repeated in the current audit Schedule of Findings as finding number 2006-007.
2004-003	A noncompliance citation was issued under Ohio Rev. Code Section 149.351 concerning the destruction of public records.	No	Not Corrected: The Village has not taken any action on this matter. This finding is repeated in the current audit Schedule of Findings as finding number 2006-002.
2004-004	A noncompliance citation was issued under Ohio Rev. Code Section 5705.41(B) concerning budgetary expenditures exceeding appropriations.	No	Not Corrected: The Village has not taken any action on this matter. This finding is repeated in the current audit Schedule of Findings as finding number 2006-005.



Mary Taylor, CPA
Auditor of State

VILLAGE OF TRIMBLE

ATHENS COUNTY

CLERK'S CERTIFICATION

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

Susan Babbitt

CLERK OF THE BUREAU

**CERTIFIED
DECEMBER 13, 2007**