



**JIM PETRO**  
**AUDITOR OF STATE**  

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**STATE OF OHIO**



VILLAGE OF CROOKSVILLE  
PERRY COUNTY

TABLE OF CONTENTS

<u>TITLE</u>	<u>PAGE</u>
Report of Independent Accountants .....	1
Combined Statement of Cash Receipts, Cash Disbursements, and Changes in Fund Cash Balances – All Governmental Types For the Year Ended December 31, 2001 .....	3
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, 2001 .....	4
Combined Statement of Cash Receipts, Cash Disbursements, and Changes in Fund Cash Balances – All Governmental Types For the Year Ended December 31, 2000 .....	5
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, 2001 .....	6
Notes to the Financial Statements .....	7
Report of Independent Accountants on Compliance and on Internal Control Required by <i>Government Auditing Standards</i> .....	19
Schedule of Findings .....	21
Schedule of Prior Audit Findings .....	26

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STATE OF OHIO  
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## REPORT OF INDEPENDENT ACCOUNTANTS

Village of Crooksville  
Perry County  
22 China Street  
Crooksville, Ohio 43731

To the Village Council:

We have audited the accompanying financial statements of the Village of Crooksville, Perry County, Ohio (the Village), as of and for the years ended December 31, 2001 and 2000. 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. 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 and reserves for encumbrances of the Village of Crooksville, Perry County, as of December 31, 2001 and 2000, 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 June 25, 2002 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, Village 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, appearing to read "Jim Petro". The signature is stylized with a large, sweeping initial "J" and a long horizontal stroke extending to the right.

**Jim Petro**  
Auditor of State

June 25, 2002

**VILLAGE OF CROOKSVILLE  
PERRY COUNTY**

**COMBINED STATEMENT OF CASH RECEIPTS, CASH DISBURSEMENTS, AND  
CHANGES IN FUND CASH BALANCES  
ALL GOVERNMENTAL FUND TYPES  
FOR THE YEAR ENDED DECEMBER 31, 2001**

	Governmental Fund Types				Totals (Memorandum Only)
	General	Special Revenue	Debt Service	Capital Projects	
<b>Cash Receipts:</b>					
Property Tax and Other Local Taxes	\$517,542	\$7,727	\$	\$	\$525,269
Intergovernmental Receipts	145,607	109,777		285,704	541,088
Charges for Services	33,864	125,763			159,627
Fines, Licenses, and Permits	22,218				22,218
Earnings on Investments	4,780	6,062			10,842
Miscellaneous	50,577	4,157			54,734
<b>Total Cash Receipts</b>	<b>774,588</b>	<b>253,486</b>	<b>0</b>	<b>285,704</b>	<b>1,313,778</b>
<b>Cash Disbursements:</b>					
Current:					
Security of Persons and Property	271,541	84,546			356,087
Leisure Time Activities		91,167			91,167
Transportation		119,048			119,048
General Government	462,285	450			462,735
Debt Service:					
Principal Payments			48,759		48,759
Interest Payments			23,304		23,304
Capital Outlay				291,614	291,614
<b>Total Cash Disbursements</b>	<b>733,826</b>	<b>295,211</b>	<b>72,063</b>	<b>291,614</b>	<b>1,392,714</b>
<b>Total Cash Receipts Over/(Under) Cash Disbursements</b>	<b>40,762</b>	<b>(41,725)</b>	<b>(72,063)</b>	<b>(5,910)</b>	<b>(78,936)</b>
<b>Other Financing Receipts and (Disbursements):</b>					
Sale of Fixed Assets		6,083			6,083
Transfers-In		77,000	70,262	5,911	153,173
Transfers-Out	(126,620)	(20,642)			(147,262)
<b>Total Other Financing Receipts/(Disbursements)</b>	<b>(126,620)</b>	<b>62,441</b>	<b>70,262</b>	<b>5,911</b>	<b>11,994</b>
<b>Excess of Cash Receipts and Other Financing Receipts Over/(Under) Cash Disbursements and Other Financing Disbursements</b>	<b>(85,858)</b>	<b>20,716</b>	<b>(1,801)</b>	<b>1</b>	<b>(66,942)</b>
<b>Fund Cash Balances, January 1</b>	<b>137,313</b>	<b>143,293</b>	<b>1,801</b>		<b>282,407</b>
<b>Fund Cash Balances, December 31</b>	<b>\$51,455</b>	<b>\$164,009</b>	<b>\$0</b>	<b>\$1</b>	<b>\$215,465</b>
Reserves for Encumbrances, December 31	\$8,967	\$4,987	\$0	\$0	\$13,954

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

**VILLAGE OF CROOKSVILLE  
PERRY 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, 2001**

	Proprietary Fund Types		Totals (Memorandum Only)
	Enterprise	Agency	
<b>Operating Cash Receipts:</b>			
Charges for Services	\$864,810	\$	\$864,810
<b>Operating Cash Disbursements:</b>			
Personal Services	376,386		376,386
Contractual Services	195,816		195,816
Supplies and Materials	75,449		75,449
Capital Outlay	273,687		273,687
Total Operating Cash Disbursements	921,338	0	921,338
Operating Income/(Loss)	(56,528)	0	(56,528)
<b>Non-Operating Cash Receipts:</b>			
Intergovernmental Receipts	274,738		274,738
Proceeds from Notes and Bonds	589		589
Earnings on Investments	15,062		15,062
Other Non-Operating Receipts		26,510	26,510
Total Non-Operating Cash Receipts	290,389	26,510	316,899
<b>Non-Operating Cash Disbursements:</b>			
Debt Service	227,986		227,986
Other Non-Operating Cash Disbursements		23,832	23,832
Total Non-Operating Cash Disbursements	227,986	23,832	251,818
Excess of Receipts Over/(Under) Disbursements Before Interfund Transfers and Advances	5,875	2,678	8,553
Transfers-In	272,411		272,411
Transfers-Out	(278,322)		(278,322)
Net Receipts Over/(Under) Disbursements	(36)	2,678	2,642
Fund Cash Balances, January 1	356,422		356,422
<b>Fund Cash Balances, December 31</b>	<b>\$356,386</b>	<b>\$2,678</b>	<b>\$359,064</b>
Reserve for Encumbrances, December 31	\$1,554	\$0	\$1,554

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



**VILLAGE OF CROOKSVILLE  
PERRY COUNTY**

**COMBINED STATEMENT OF CASH RECEIPTS, CASH DISBURSEMENTS, AND  
CHANGES IN FUND CASH BALANCES  
ALL GOVERNMENTAL FUND TYPES  
FOR THE YEAR ENDED DECEMBER 31, 2000**

	Governmental Fund Types				Totals (Memorandum Only)
	General	Special Revenue	Debt Service	Capital Projects	
<b>Cash Receipts:</b>					
Property Tax and Other Local Taxes	\$539,910	\$558	\$	\$	\$540,468
Intergovernmental Receipts	209,400	121,862		22,000	353,262
Charges for Services	20,611	107,855			128,466
Fines, Licenses, and Permits	17,320	175			17,495
Earnings on Investments	12,130	6,748			18,878
Miscellaneous	42,160	1,891			44,051
<b>Total Cash Receipts</b>	<b>841,531</b>	<b>239,089</b>	<b>0</b>	<b>22,000</b>	<b>1,102,620</b>
<b>Cash Disbursements:</b>					
Current:					
Security of Persons and Property	196,325	35,879			232,204
Public Health Services		26,567			26,567
Leisure Time Activities		171,828			171,828
Transportation		146,261			146,261
General Government	732,150	732			732,882
Debt Service:					
Principal Payments			308,669		308,669
Interest Payments			28,433		28,433
Capital Outlay				70,328	70,328
<b>Total Cash Disbursements</b>	<b>928,475</b>	<b>381,267</b>	<b>337,102</b>	<b>70,328</b>	<b>1,717,172</b>
<b>Total Cash Receipts Over/(Under) Cash Disbursements</b>	<b>(86,944)</b>	<b>(142,178)</b>	<b>(337,102)</b>	<b>(48,328)</b>	<b>(614,552)</b>
<b>Other Financing Receipts and (Disbursements):</b>					
Sale of Fixed Assets	2,000	6,055			8,055
Proceeds of Loan	136,000			184,000	320,000
Transfers-In	86,760	184,250	338,903		609,913
Other Financing Receipts	123,897				123,897
Transfers-Out	(270,291)	(82,861)		(256,761)	(609,913)
Other Financing Disbursements				(123,897)	(123,897)
<b>Total Other Financing Receipts/(Disbursements)</b>	<b>78,366</b>	<b>107,444</b>	<b>338,903</b>	<b>(196,658)</b>	<b>328,055</b>
<b>Excess of Cash Receipts and Other Financing Receipts Over/(Under) Cash Disbursements and Other Financing Disbursements</b>	<b>(8,578)</b>	<b>(34,734)</b>	<b>1,801</b>	<b>(244,986)</b>	<b>(286,497)</b>
Fund Cash Balances, January 1	145,891	178,027		244,986	568,904
<b>Fund Cash Balances, December 31</b>	<b>\$137,313</b>	<b>\$143,293</b>	<b>\$1,801</b>	<b>\$0</b>	<b>\$282,407</b>
Reserves for Encumbrances, December 31	\$35,471	\$12,808	\$0	\$0	\$48,279

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

**VILLAGE OF CROOKSVILLE  
PERRY COUNTY**

**COMBINED STATEMENT OF CASH RECEIPTS, CASH DISBURSEMENTS, AND  
CHANGES IN FUND CASH BALANCES ALL PROPRIETARY AND SIMILAR FIDUCIARY FUND TYPES  
ALL GOVERNMENTAL FUND TYPES  
FOR THE YEAR ENDED DECEMBER 31, 2000**

	Proprietary Fund Types		Totals (Memorandum Only)
	Enterprise	Agency	
<b>Operating Cash Receipts:</b>			
Charges for Services	\$824,718	\$	\$824,718
<b>Operating Cash Disbursements:</b>			
Personal Services	312,298		312,298
Contractual Services	221,338		221,338
Supplies and Materials	88,013		88,013
Capital Outlay	40,345		40,345
Total Operating Cash Disbursements	661,994	0	661,994
Operating Income/(Loss)	162,724	0	162,724
<b>Non-Operating Cash Receipts:</b>			
Earnings on Investments	22,277		22,277
Other Non-Operating Receipts		19,060	19,060
Total Non-Operating Cash Receipts	22,277	19,060	41,337
<b>Non-Operating Cash Disbursements:</b>			
Debt Service	187,806		187,806
Other Non-Operating Cash Disbursements		19,796	19,796
Total Non-Operating Cash Disbursements	187,806	19,796	207,602
Excess of Receipts Over/(Under) Disbursements Before Interfund Transfers and Advances	(2,805)	(736)	(3,541)
Transfers-In	297,143		297,143
Transfers-Out	(297,143)		(297,143)
Net Receipts Over/(Under) Disbursements	(2,805)	(736)	(3,541)
Fund Cash Balances, January 1	359,227	736	359,963
<b>Fund Cash Balances, December 31</b>	<b>\$356,422</b>	<b>\$0</b>	<b>\$356,422</b>
Reserve for Encumbrances, December 31	\$5,797	\$0	\$5,797

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

**VILLAGE OF CROOKSVILLE  
PERRY COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS  
DECEMBER 31, 2001 AND 2000**

**1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

**A. Description of the Entity**

The Village of Crooksville, Perry 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 water and sewer utilities, park operations, fire services, and police services.

The Harrison Township Union Cemetery was established jointly, by the Village of Crooksville and Harrison Township, to manage the Crooksville Cemetery. The Union Cemetery is managed by a three-member Board of Cemetery Trustees appointed jointly by the Crooksville Village Council and Harrison Township Board of Trustees. The latest audited financial report for the Union Cemetery can be obtained by contacting the Harrison Township Union Cemetery Clerk at 11650 Tunnel Hill Road, Crooksville, Ohio 43731.

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. Cash and Investments**

Investments are included in fund cash balances. Accordingly, purchases of investments are not recorded as disbursements, and sales of investments are not recorded as receipts. Gains or losses at the time of sale are recorded as receipts or disbursements, respectively.

Certificates of deposit are valued at cost. Money market mutual funds (including STAR Ohio) are recorded at share values reported by the mutual fund.

**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 is the general operating fund. It is used to account for all financial resources except those required to be accounted for in another fund. The Village maintains an Income Tax Fund to account for local income tax monies as described in Note 5. The activities of this fund are included in the General Fund for reporting purposes. Funds derived from the Village's income tax are utilized for the general operations of the Village and are not restricted as to use.

**VILLAGE OF CROOKSVILLE  
PERRY COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS  
DECEMBER 31, 2001 AND 2000  
(Continued)**

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

**D. Fund Accounting (Continued)**

**2. Special Revenue Fund**

These funds are used to account for proceeds from specific sources (other than from trusts or for capital projects) that are restricted to expenditure for specific purposes. The Village had the following significant Special Revenue Funds:

*Street Construction, Maintenance and Repair Fund* - This fund receives gasoline tax and motor vehicle tax money for constructing, maintaining and repairing Village streets.

*Pool and Park Fund* - This fund receives property tax money to maintain the Village's parks, and charges for services to operate and maintain the Village's swimming pool.

**3. Debt Service Fund**

These funds are used to accumulate resources for the payment of bonds and note indebtedness. The Village had the following significant debt service funds:

*Recreation Center Debt Service Fund* - This fund receives transfers from Municipal Income Tax to retire the general obligation bonds issued for the recreation center renovations.

**4. 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 or trust funds). The Village had the following significant capital projects funds:

*Ohio Public Works Fund* - This fund receives proceeds of general obligation bonds. The proceeds are being used to construct a new municipal building.

**5. 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 Funds:

*Water Fund* - This fund receives charges for services from residents to cover the cost of providing this utility.

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

**VILLAGE OF CROOKSVILLE  
PERRY COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS  
DECEMBER 31, 2001 AND 2000  
(Continued)**

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

**D. Fund Accounting (Continued)**

**6. Fiduciary Funds (Trust and Agency Funds)**

Trust funds are used to account for resources restricted by legally binding trust agreements. If the agreement requires the Village to maintain the corpus of the trust, the fund is classified as a nonexpendable trust fund. Other trust funds are classified as expendable. Funds for which the Village is acting in an agency capacity are classified as agency funds. The Village had the following significant fiduciary funds:

*Mayor's Court Fund* - This agency fund accounts for and reports the financial activity of the Mayor's Court of the Village.

**E. Budgetary Process**

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

**1. Appropriations**

Budgetary expenditures (that is, disbursements and encumbrances) may not exceed appropriations at the fund 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. 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 commitments are made. Encumbrances outstanding at year end are carried over, and need not be reappropriated. The Village did not encumber all commitments required by Ohio law.

A summary of 2001 and 2000 budgetary activity appears in Note 3.

**F. 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.

**G. Accumulated Leave**

In certain circumstances, such as upon leaving employment, employees are entitled to cash payments for unused leave. Unpaid leave is not reflected as a liability under the Village's basis of accounting.

**VILLAGE OF CROOKSVILLE  
PERRY COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS  
DECEMBER 31, 2001 AND 2000  
(Continued)**

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

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

	2001	2000
Demand deposits	\$279,959	\$281,542
Certificates of deposit		20,000
Total deposits	279,959	301,542
STAROhio	294,570	337,287
Total investments	294,570	337,287
Total deposits and investments	\$574,529	\$638,829

**Deposits:** Deposits are either (1) insured by the Federal Deposit Insurance Corporation, or (2) collateralized by the financial institution's public entity deposit pool.

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

**3. BUDGETARY ACTIVITY**

Budgetary activity for the years ended December 31, 2001 and 2000 follows:

2001 Budgeted vs. Actual Receipts

Fund Type	Budgeted Receipts	Actual Receipts	Variance
General	\$169,036	\$774,588	\$605,552
Special Revenue	415,560	336,569	(78,991)
Debt Service	1,731	70,262	68,531
Capital Projects		291,615	291,615
Enterprise	870,200	1,427,610	557,410
Total	\$1,456,527	\$2,900,644	\$1,444,117

2001 Budgeted vs. Actual Budgetary Basis Expenditures

Fund Type	Appropriation Authority	Budgetary Expenditures	Variance
General	\$2,254,560	\$869,413	\$1,385,147
Special Revenue	420,176	320,840	99,336
Debt Service	670	72,063	(71,393)
Capital Projects		291,614	(291,614)
Enterprise	1,128,188	1,429,200	(301,012)
Total	\$3,803,594	\$2,983,130	\$820,464

**VILLAGE OF CROOKSVILLE  
PERRY COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS  
DECEMBER 31, 2001 AND 2000  
(Continued)**

**3. BUDGETARY ACTIVITY (Continued)**

2000 Budgeted vs. Actual Receipts

Fund Type	Budgeted Receipts	Actual Receipts	Variance
General	\$1,001,350	\$1,190,188	\$188,838
Special Revenue	355,900	429,394	73,494
Debt Service	20,422	338,903	318,481
Capital Projects		206,000	206,000
Enterprise	798,000	1,144,138	346,138
Total	<u>\$2,175,672</u>	<u>\$3,308,623</u>	<u>\$1,132,951</u>

2000 Budgeted vs. Actual Budgetary Basis Expenditures

Fund Type	Appropriation Authority	Budgetary Expenditures	Variance
General	\$1,743,339	\$1,234,237	\$509,102
Special Revenue	440,475	476,936	(36,461)
Debt Service	670	337,102	(336,432)
Capital Projects		450,986	(450,986)
Enterprise	1,034,793	1,152,740	(117,947)
Total	<u>\$3,219,277</u>	<u>\$3,652,001</u>	<u>(\$432,724)</u>

**VILLAGE OF CROOKSVILLE  
PERRY COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS  
DECEMBER 31, 2001 AND 2000  
(Continued)**

**3. BUDGETARY ACTIVITY (Continued)**

**Accountability and Compliance**

Contrary to Ohio law, appropriations exceeded estimated resources during 2001 as shown below.

<u>Fund</u>	<u>Estimated Resources</u>	<u>Appropriations</u>	<u>Variance</u>
General	\$169,036.00	\$1,774,290.00	(\$1,605,254.00)
Income Tax	\$0.00	\$480,270.00	(\$480,270.00)
Street Paving Debt	\$0.00	\$670.00	(\$670.00)
Water Contingency	\$0.00	\$5,000.00	(\$5,000.00)
Waterworks Debt Service	\$0.00	\$20,000.00	(\$20,000.00)
Waterworks Computer Debt	\$0.00	\$3,500.00	(\$3,500.00)
Watt Hill Debt Service	\$0.00	\$1,600.00	(\$1,600.00)
Water Line Replacement Debt Service	\$0.00	\$1,340.00	(\$1,340.00)
Waterworks Reserve	\$0.00	\$18,000.00	(\$18,000.00)
Waterworks Replacement	\$0.00	\$35,000.00	(\$35,000.00)
Waterworks Capital Improvement	\$0.00	\$20,000.00	(\$20,000.00)
Sewer Debt Service	\$0.00	\$59,600.00	(\$59,600.00)
Roseville Debt Service	\$0.00	\$47,000.00	(\$47,000.00)
Sewage Replacement	\$0.00	\$50,000.00	(\$50,000.00)



**VILLAGE OF CROOKSVILLE  
PERRY COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS  
DECEMBER 31, 2001 AND 2000  
(Continued)**

**3. BUDGETARY ACTIVITY (Continued)**

**Accountability and Compliance (Continued)**

Appropriations exceeded estimated resources during 2000 as shown below.

<u>Fund</u>	<u>Estimated Resources</u>	<u>Appropriations</u>	<u>Variance</u>
General Fund	\$528,898.00	\$977,796.00	(\$448,898.00)
Income Tax Fund	617,479.00	765,543.00	(148,064.00)
Pool and Park	\$79,984.00	\$174,474.00	(\$94,490.00)
Water	\$526,366.00	\$551,265.00	(\$24,899.00)
Water Contingency	\$0.00	\$19,142.00	(\$19,142.00)
Waterworks Debt Service	\$0.00	\$110,113.00	(\$110,113.00)
Waterworks Computer Debt	\$0.00	\$6,924.00	(\$6,924.00)
Watt Hill Debt Service	\$0.00	\$1,572.00	(\$1,572.00)
Water Line Replacement Debt Service	\$0.00	\$2,675.00	(\$2,675.00)
Waterworks Reserve	\$0.00	\$12,227.00	(\$12,227.00)
Waterworks Replacement	\$0.00	\$11,394.00	(\$11,394.00)
Waterworks Capital Improvement	\$0.00	\$20,000.00	(\$20,000.00)
Sewage Debt Service	\$0.00	\$59,600.00	(\$59,600.00)
Roseville Debt Service	\$0.00	\$41,381.00	(\$41,381.00)
Sewage Replacement	\$0.00	\$19,937.00	(\$19,937.00)

Contrary to Ohio law, purchase commitments were made on behalf of the Village without first obtaining the fiscal officer's certificate indicating funds were available for expenditure.

**VILLAGE OF CROOKSVILLE  
PERRY COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS  
DECEMBER 31, 2001 AND 2000  
(Continued)**

**3. BUDGETARY ACTIVITY (Continued)**

**Accountability and Compliance (Continued)**

Contrary to Ohio law, expenditures exceeded appropriations as shown below.

Year ended December 31, 2001

<u>Fund</u>	<u>Appropriation</u>	<u>Budgetary Expenditures</u>	<u>Variance</u>
Income Tax	480,270.00	586,680.00	(106,410.00)
Pool and Park	87,284.00	91,242.00	(3,958.00)
Municipal Debt	0.00	33,554.00	(33,554.00)
Clerk Computer Debt	0.00	3,462.00	(3,462.00)
Fire Levy	0.00	19,972.00	(19,972.00)
Recreation Center Debt	0.00	14,405.00	(14,405.00)
OPWC	0.00	291,614.00	(291,614.00)
Water	500,623.00	810,015.23	(309,392.23)
Utility	11,000.00	13,789.00	(2,789.00)
Water Contingency	5,000.00	9,682.00	(4,682.00)
Sewage Computer Debt	0.00	3,462.00	(3,462.00)
Waterline Replacement Debt	1,340.00	2,674.00	(1,334.00)
Waterworks Debt	20,000.00	110,113.00	(90,113.00)

**VILLAGE OF CROOKSVILLE  
PERRY COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS  
DECEMBER 31, 2001 AND 2000  
(Continued)**

**3. BUDGETARY ACTIVITY (Continued)**

**Accountability and Compliance (Continued)**

Year ended December 31, 2000

<u>Fund</u>	<u>Appropriation</u>	<u>Budgetary Expenditures</u>	<u>Variance</u>
Income Tax	765,543.00	771,675.00	(6,132.00)
Housing Rehab	0.00	42,467.00	(42,467.00)
EMS Levy	30,953.00	32,476.00	(1,523.00)
Municipal Debt	0.00	33,024.00	(33,024.00)
Clerk Computer Debt	0.00	6,924.00	(6,924.00)
Fire Levy Debt	0.00	19,972.00	(19,972.00)
Street Sweeper	0.00	19,752.00	(19,752.00)
Recreation Center Debt	0.00	256,760.00	(256,760.00)
Village Capital Project	0.00	450,986.00	(450,986.00)
Sanitary Sewer	167,563.00	304,490.79	(136,927.79)
Sewer Replacement	19,937.00	19,944.94	(7.94)
Roseville Debt	41,381.00	45,199.40	(3,818.40)
Sewer Computer Debt	0.00	6,923.84	(6,923.84)

**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.

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 CROOKSVILLE  
PERRY COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS  
DECEMBER 31, 2001 AND 2000  
(Continued)**

**5. LOCAL INCOME TAX**

The Village levies a municipal income tax of one and a half percent 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, 2001 was as follows:

	Principal	Interest Rate
Ohio Water Development Authority Loan	\$855,087	5.00%
Ohio Water Development Authority Water Loan	57,764	6.03%
Ohio Public Works Commission Street Loan	328	4.00%
Ohio Public Works Commission Water Loan	9,928	2.00%
Ohio Public Works Commission Water Loan	23,854	0.00%
Ohio Public Works Commission Water Plant	84,421	2.00%
Mortgage Revenue Bonds	854,207	7.89%
Fire Truck Lease	125,159	5.77%
Computer System Lease	4,813	6.22%
Municipal Building Loan	81,600	5.84%
Recreation Center Bonds	178,000	
Total	\$2,275,161	

The Ohio Water Development Authority (OWDA) loan relates to a water plant expansion project that was mandated by the Ohio Environmental Protection Agency. The OWDA has approved up to \$1,181,560 in loans to the Village for this project. The loans will be repaid in semiannual installments of \$55,056 including interest, over 25 years. The scheduled payment amount below assumes that \$1,186,560 will be borrowed. The scheduled payment will be adjusted to reflect any revisions in amounts actually borrowed. The loan is collateralized by water receipts. The Village has agreed to set utility rates sufficient to cover OWDA debt service requirements.

The Ohio Water Development Authority (OWDA) water loan relates to a water plant backwash project that was mandated by the Ohio Environmental Protection Agency. The OWDA has approved up to \$60,333 loan to the Village for this project. The loan will be repaid in semiannual installments of \$3,084 including interest, over 15 years. The scheduled payment will be adjusted to reflect any revision in amounts actually borrowed. The loan is collateralized by water receipts. The Village has agreed to set utility rates sufficient to cover OWDA debt service requirements.

The Ohio Public Works Commission Street Loan had an original issue amount of \$3,008 and relates to a street repaving project. The loan is being repaid in semiannual installments of \$335 including interest, over 5 years from motor vehicle and gas tax revenues.

The Ohio Public Work Commission Water Loan had an original issue amount of \$12,174 and relates to a raw water line replacement project. The loan is being repaid in semiannual installments of \$675 including interest, over 10 years from user fees.

**VILLAGE OF CROOKSVILLE  
PERRY COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS  
DECEMBER 31, 2001 AND 2000  
(Continued)**

**6. DEBT (Continued)**

The Ohio Public Work Commission Water Loan had an original issue amount of \$26,505 and relates to a raw water line replacement project. The loan is being repaid in semiannual installments of \$663, over 20 years, from user fees.

The Ohio Public Work Commission Water Loan had an original issue amount of \$84,421 and relates to a raw water plant backwash treatment project. The loan is being repaid in semiannual installments of \$4,678 including interest, over 10 years, from user fees.

Mortgage Revenue Bonds were issued in the amount of \$1,010,000 to finance the construction of a sanitary sewage collection and disposal system. The bonds are being repaid in annual installments over 40 years from the user fees.

The Fire Truck Lease relates to the lease-purchase agreement for a Fire Truck entered into with Bank One. The lease will be repaid in annual installments, over 10 years. The total amount financed as part of this lease-purchase agreement is \$244,036 which includes an initial payment of \$95,425 upon entering the agreement.

The Computer System Lease in the original amount of \$74,332 relates to the purchase of a computer system for the Village's accounting system and is being paid in 48 monthly installments.

The Municipal Building Loan was issued in the amount of \$136,000 to purchase property for the future construction of a municipal building. The loan is being repaid in semiannual installments over 5 years.

Recreation Center Bonds were issued in the amount of \$184,000 to finance the renovation of a community center. The bonds are being repaid in annual installments over 20 years.

Amortization of the above debt, including interest with the exception of the Recreation Center Debt which includes principal only, is scheduled as follows:

Year ending December 31:	OPWC Loans	OWDA Loans	Mortgage Revenue Bonds	Fire Truck Lease	Municipal Building Debt	Recreation Center Debt
2002	\$3,034	\$58,140	\$55,056	\$19,972	\$31,965	\$6,000
2003	12,031	116,281	110,113	19,972	30,377	6,000
2004	11,873	116,281	110,113	19,972	28,793	7,000
2005	11,895	116,281	110,113	19,972		7,000
2006	11,921	116,281	110,113	19,972		7,000
Subsequent	78,089	939,500	770,790	59,916		145,000
Total	<u>\$128,843</u>	<u>\$1,462,764</u>	<u>\$1,266,298</u>	<u>\$159,776</u>	<u>\$91,135</u>	<u>\$178,000</u>

**VILLAGE OF CROOKSVILLE  
PERRY COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS  
DECEMBER 31, 2001 AND 2000  
(Continued)**

**7. RETIREMENT SYSTEMS**

The Village's law enforcement officers belong to the Ohio Police and Fire Pension Funds (OP&F). Other full-time employees belong to the Public Employees Retirement System (PERS) of Ohio. OP&F and PERS are cost-sharing, multiple-employer plans. These plans provide 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. For 2001 and 2000, OP&F participants contributed 10% of their wages. The Village contributed an amount equal to 19.5% of police participant wages. PERS members contributed 8.5% of their wages. The Village contributed an amount equal to 13.55% of participants' gross salaries for 2001 and from January 1, 2000 through June 30, 2000. PERS temporarily reduced the employer's contribution rate to 8.13%, effective July 1, 2000 through December 31, 2000. The Village has paid all contributions required through December 31, 2001.

**8. RISK MANAGEMENT**

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, law enforcement, 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%, 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.

The Village also provides health insurance to full-time employees through a private carrier.

**9. CONTINGENT LIABILITIES**

Claims and lawsuits are pending against the Village. Based upon information provided by the Village's legal counsel, any potential liability and effect on the financial statements, if any, is not determinable at this time.



**STATE OF OHIO  
OFFICE OF THE AUDITOR**

JIM PETRO, AUDITOR OF STATE

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

Village of Crooksville  
Perry County  
22 China Street  
Crooksville, Ohio 43731

To the Village Council:

We have audited the accompanying financial statements of the Village of Crooksville, Perry County, Ohio (the Village), as of and for the years ended December 31, 2001 and 2000, and have issued our report thereon dated June 25, 2002. 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 instances of noncompliance that are required to be reported under *Government Auditing Standards* which are described in the accompanying Schedule of Findings as items 2001-31064-001 through 2001-31064-004. We also noted certain immaterial instances of noncompliance that we have reported to management of the Village in a separate letter dated June 25, 2002.

**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 2001-31064-002 and 2001-31064-005.

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, we believe the reportable condition described in the accompanying Schedule of Findings as item 2001-31064-002 is a material weakness. 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 June 25, 2002.

Village of Crooksville  
Perry County  
Report of Independent Accountants on Compliance and on  
Internal Control Required by *Government Auditing Standards*  
Page 2

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

A handwritten signature in black ink, appearing to read "Jim Petro", with a large, stylized flourish at the end.

**Jim Petro**  
Auditor of State

June 25, 2002



**VILLAGE OF CROOKSVILLE  
PERRY COUNTY**

**SCHEDULE OF FINDINGS  
DECEMBER 31, 2001 AND 2000**

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

**FINDING NUMBER 2001-31064-001**

**Noncompliance Citation**

Ohio Rev. Code Section 5705.39 limits appropriations to the amounts of estimated resources as certified by the County Budget Commission.

During the year ended December 31, 2001, appropriations exceeded estimated resources in the following funds:

<u>Fund</u>	<u>Estimated Resources</u>	<u>Appropriations</u>	<u>Variance</u>
General	\$169,036.00	\$1,774,290.00	(\$1,605,254.00)
Income Tax	\$0.00	\$480,270.00	(\$480,270.00)
Street Paving Debt	\$0.00	\$670.00	(\$670.00)
Water Contingency	\$0.00	\$5,000.00	(\$5,000.00)
Waterworks Debt Service	\$0.00	\$20,000.00	(\$20,000.00)
Waterworks Computer Debt	\$0.00	\$3,500.00	(\$3,500.00)
Watt Hill Debt Service	\$0.00	\$1,600.00	(\$1,600.00)
Water Line Replacement Debt Service	\$0.00	\$1,340.00	(\$1,340.00)
Waterworks Reserve	\$0.00	\$18,000.00	(\$18,000.00)
Waterworks Replacement	\$0.00	\$35,000.00	(\$35,000.00)
Waterworks Capital Improvement	\$0.00	\$20,000.00	(\$20,000.00)
Sewer Debt Service	\$0.00	\$59,600.00	(\$59,600.00)
Roseville Debt Service	\$0.00	\$47,000.00	(\$47,000.00)
Sewage Replacement	\$0.00	\$50,000.00	(\$50,000.00)

**VILLAGE OF CROOKSVILLE  
PERRY COUNTY**

**SCHEDULE OF FINDINGS  
DECEMBER 31, 2001 AND 2000**

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

**FINDING NUMBER 2001-31064-001 (Continued)**

**Noncompliance Citation (Continued)**

Ohio Rev. Code Section 5705.39 (Continued)

During the year ended December 31, 2000, appropriations exceeded estimated resources in the following funds:

<u>Fund</u>	<u>Estimated Resources</u>	<u>Appropriations</u>	<u>Variance</u>
General Fund	\$528,898.00	\$977,796.00	(\$448,898.00)
Income Tax Fund	617,479.00	765,543.00	(148,064.00)
Pool and Park	\$79,984.00	\$174,474.00	(\$94,490.00)
Water	\$526,366.00	\$551,265.00	(\$24,899.00)
Water Contingency	\$0.00	\$19,142.00	(\$19,142.00)
Waterworks Debt Service	\$0.00	\$110,113.00	(\$110,113.00)
Waterworks Computer Debt	\$0.00	\$6,924.00	(\$6,924.00)
Watt Hill Debt Service	\$0.00	\$1,572.00	(\$1,572.00)
Water Line Replacement Debt Service	\$0.00	\$2,675.00	(\$2,675.00)
Waterworks Reserve	\$0.00	\$12,227.00	(\$12,227.00)
Waterworks Replacement	\$0.00	\$11,394.00	(\$11,394.00)
Waterworks Capital Improvement	\$0.00	\$20,000.00	(\$20,000.00)
Sewage Debt Service	\$0.00	\$59,600.00	(\$59,600.00)
Roseville Debt Service	\$0.00	\$41,381.00	(\$41,381.00)
Sewage Replacement	\$0.00	\$19,937.00	(\$19,937.00)

Prior to the Village Council authorizing the original appropriations or approving any amendments, we recommend the Village Council compare proposed appropriations with the amounts reflected on the (Amended) Certificate of Estimated Resources to ensure that appropriations will not exceed the Village's estimated resources. Since appropriation measures do not become effective until the County Auditor files a certificate that appropriations do not exceed estimated resources, Village management should not order any expenditure of money until the County Auditor issues such certificate.

**VILLAGE OF CROOKSVILLE  
PERRY COUNTY**

**SCHEDULE OF FINDINGS  
DECEMBER 31, 2001 AND 2000**

<b>FINDINGS RELATED TO THE FINANCIAL STATEMENTS REQUIRED TO BE REPORTED IN ACCORDANCE WITH GAGAS</b>
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**FINDING NUMBER 2001-31064-002**

**Noncompliance Citation**

Ohio Rev. Code Section 5705.41 (D) states that no subdivision or taxing unit shall make any contract or give any order involving the expenditure of money unless there is attached thereto a certificate of the fiscal officer of the subdivision that the amount required to meet the obligation has been lawfully appropriated for such purpose and is in the treasury or in the process of collection to the credit of an appropriate fund free from any previous encumbrances. This certificate need be signed only by the Village Clerk-Treasurer. Every contract made without such a certificate shall be void, and no warrant shall be issued in payment of any amount due thereon.

This section also provides for two exceptions to the above requirements:

Then and Now Certificates - If no certificate is furnished as required, upon receipt of the fiscal officer's certificate that a sufficient sum was, both at the time of the contract or order and at the time of the certificate, appropriated and free of any previous encumbrances, the Village Council may authorize the issuance of a warrant in payment of the amount due upon such contract or order by resolution within 30 days from the receipt of such certificate.

If the amount involved is less than \$1,000 dollars, the Village Clerk-Treasurer may authorize payment through a Then and Now Certificate without affirmation of the Village Council, if such expenditure is otherwise valid.

The Village Clerk-Treasurer's certification was not obtained either before or after obligations were incurred for 40% of the expenditures tested. As a result, obligations were incurred and expenditures were made when appropriated funds were not available.

We recommend that Village personnel authorized to incur obligations on behalf of the Village obtain the Village Clerk-Treasurer's certification prior to incurring obligations.

**FINDING NUMBER 2001-31064-003**

**Noncompliance Citation**

Ohio Revised Code Section 5705.14 permits transfers from the General Fund to any other fund of the Village by resolution passed in the minutes with an affirmative vote of a simple majority of the Village Council Members. Certain other transfers are permitted by this section, but they may only be made by resolution of the Village Council passed with an affirmative vote of two-thirds of the Village Council members.

During the audit period, several transfers between funds occurred which were not formally authorized by Council.

We recommended the Village only make transfers that are legislatively approved and adopted in resolution form by an affirmative vote of two-thirds of the Village Council members (or majority vote of Village Council for transfers from the General Fund).

As of the date of this report, Village Council adopted a retroactive resolution formally authorizing previously unauthorized transfers.

**VILLAGE OF CROOKSVILLE  
PERRY COUNTY**

**SCHEDULE OF FINDINGS  
DECEMBER 31, 2001 AND 2000**

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

**FINDING NUMBER 2001-31064-004**

**Noncompliance Citation**

Ohio Rev. Code Section 5705.41(B) states that no subdivision or taxing unit is to expend money unless it has been appropriated.

During the year ended December 31, 2001, expenditures exceeded appropriations in the following funds:

<u>Fund</u>	<u>Appropriation</u>	<u>Budgetary Expenditures</u>	<u>Variance</u>
Income Tax	480,270.00	586,680.00	(106,410.00)
Pool and Park	87,284.00	91,242.00	(3,958.00)
Municipal Debt	0.00	33,554.00	(33,554.00)
Clerk Computer Debt	0.00	3,462.00	(3,462.00)
Fire Levy	0.00	19,972.00	(19,972.00)
Recreation Center Debt	0.00	14,405.00	(14,405.00)
OPWC	0.00	291,614.00	(291,614.00)
Water	500,623.00	810,015.23	(309,392.30)
Utility	11,000.00	13,789.00	(2,789.00)
Water Contingency	5,000.00	9,682.00	(4,682.00)
Sewage Computer Debt	0.00	3,462.00	(3,462.00)
Waterline Replacement Debt	1,340.00	2,674.00	(1,334.00)
Waterworks Debt	20,000.00	110,113.00	(90,113.00)

**VILLAGE OF CROOKSVILLE  
PERRY COUNTY**

**SCHEDULE OF FINDINGS  
DECEMBER 31, 2001 AND 2000**

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

**FINDING NUMBER 2001-31064-004(Continued)**

**Noncompliance Citation (Continued)**

**Ohio Rev. Code Section 5705.41(B) (Continued)**

During the year ended December 31, 2000, expenditures exceeded appropriations in the following funds:

<u>Fund</u>	<u>Appropriation</u>	<u>Budgetary Expenditures</u>	<u>Variance</u>
Income Tax	765,543.00	771,675.00	(6,132.00)
Housing Rehab	0.00	42,467.00	(42,467.00)
EMS Levy	30,953.00	32,476.00	(1,523.00)
Municipal Debt	0.00	33,024.00	(33,024.00)
Clerk Computer Debt	0.00	6,924.00	(6,924.00)
Fire Levy Debt	0.00	19,972.00	(19,972.00)
Street Sweeper	0.00	19,752.00	(19,752.00)
Recreation Center Debt	0.00	256,760.00	(256,760.00)
Village Capital Project	0.00	450,986.00	(450,986.00)
Sanitary Sewer	167,563.00	304,490.79	(136,927.79)
Sewer Replacement	19,937.00	19,944.94	(7.94)
Roseville Debt	41,381.00	45,199.40	(3,818.40)
Sewer Computer Debt	0.00	6,923.84	(6,923.84)

We recommend the Village ensure that sufficient appropriations exist prior to approving the expenditures of any money. The Village Clerk-Treasurer should refuse to make any expenditure of monies unless sufficient appropriations exist.

**FINDING NUMBER 2001-31064-005**

**Monitoring of Village Activity**

Procedures for reviewing and monitoring budgetary activity were not established. As a result, we noted material noncompliance with budgetary laws.

We recommend the management of the Village become more actively involved in establishing controls necessary to prevent noncompliance with budgetary laws. Once budgetary control is established, Village Council should review and monitor activity as reflected on the monthly reports comparing budgeted to actual revenues and expenditures.

**VILLAGE OF CROOKSVILLE  
PERRY COUNTY**

**SCHEDULE OF PRIOR AUDIT FINDINGS  
DECEMBER 31, 2001**

Finding Number	Finding Summary	Fully Corrected?	Not Corrected, Partially Corrected; Significantly Different Corrective Action Taken; or Finding No Longer Valid; <i>Explain:</i>
1999-31064-001	Ohio Rev. Code Section 5705.39, requires appropriations from each fund to be limited to estimated resources.	No.	Not Corrected, repeated in GAGAS letter as Finding 2001-31064-001.
1999-31064-002	Ohio Rev. Code Section 5705.41(B), states that no subdivision or taxing unit shall expend any money unless it has been appropriated.	No.	Not Corrected, repeated in GAGAS letter as Finding 2001-31064-004.
1999-31064-003	Ohio Rev Code Section 5705.41(D) states that no subdivision or taxing unit shall make any contract or order any expenditure of money unless there is attached thereto a certificate of the fiscal officer.	No.	Not Corrected; repeated in GAGAS letter as Finding 2001-31064-002.
1999-31064-004	Procedures for reviewing and monitoring budgetary activity were not established. As a result, there were material noncompliance with budgetary laws.	No.	Not Corrected, repeated in GAGAS letter as Finding 2001-31064-005.
1999-31064-005	Failure to monitor billing and collection of EMS billing services .	Fully Corrected	



STATE OF OHIO  
OFFICE OF THE AUDITOR  

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Facsimile 614-466-4490

**VILLAGE OF CROOKSVILLE**

**PERRY 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  
AUGUST 13, 2002**