



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

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**STATE OF OHIO**



VILLAGE OF MURRAY CITY  
HOCKING COUNTY

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STATE OF OHIO  
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## REPORT OF INDEPENDENT ACCOUNTANTS

Village of Murray City  
Hocking County  
13964 Locust Street, P.O. Box 241  
Murray City, OH 43144

To the Village Council:

We have audited the accompanying financial statements of the Village of Murray City, Hocking 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 of the Village of Murray City, Hocking 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 3, 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, the Village Council and other officials authorized to receive this report under Section 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, looping initial "J" and a cursive "Petro".

**Jim Petro**  
Auditor of State

June 3, 2002

VILLAGE OF MURRAY CITY  
HOCKING COUNTY

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

	Governmental Fund Types			Totals (Memorandum Only)
	General	Special Revenue	Debt Service	
<b>Cash Receipts:</b>				
Property Tax and Other Local Taxes	\$ 22,540	\$	\$	\$ 22,540
Intergovernmental Receipts	16,844	18,696		35,540
Charges for Services	6,000			6,000
Fines, Licenses, and Permits	11,903			11,903
Earnings on Investments	866	217		1,083
Miscellaneous	3,225	218		3,443
<b>Total Cash Receipts</b>	<b>61,378</b>	<b>19,131</b>	<b>0</b>	<b>80,509</b>
<b>Cash Disbursements:</b>				
Current:				
Security of Persons and Property	26,460			26,460
Transportation		20,299		20,299
General Government	27,153			27,153
Debt Service:				
Principal Payments			1,544	1,544
Interest Payments			398	398
<b>Total Cash Disbursements</b>	<b>53,613</b>	<b>20,299</b>	<b>1,942</b>	<b>75,854</b>
<b>Total Cash Receipts Over/(Under) Cash Disbursements</b>	<b>7,765</b>	<b>(1,168)</b>	<b>(1,942)</b>	<b>4,655</b>
<b>Other Financing Receipts/(Disbursements):</b>				
Transfers-In			1,780	1,780
Advances-In		1,500		1,500
Transfers-Out	(1,780)			(1,780)
Advances-Out	(1,500)			(1,500)
<b>Total Other Financing Receipts/(Disbursements)</b>	<b>(3,280)</b>	<b>1,500</b>	<b>1,780</b>	<b>0</b>
<b>Excess of Cash Receipts and Other Financing Receipts Over/(Under) Cash Disbursements and Other Financing Disbursements</b>	<b>4,485</b>	<b>332</b>	<b>(162)</b>	<b>4,655</b>
<b>Fund Cash Balances, January 1</b>	<b>4,657</b>	<b>2,234</b>	<b>162</b>	<b>7,053</b>
<b>Fund Cash Balances, December 31</b>	<b>\$ 9,142</b>	<b>\$ 2,566</b>	<b>\$</b>	<b>\$ 11,708</b>

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

VILLAGE OF MURRAY CITY  
HOCKING 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**

	<u>Proprietary Fund Types</u>	<u>Fiduciary Fund Types</u>	<u>Totals (Memorandum Only)</u>
	<u>Enterprise</u>	<u>Agency</u>	
<b>Operating Cash Receipts:</b>			
Charges for Services	\$ 61,552	\$	\$ 61,552
Total Operating Cash Receipts	<u>61,552</u>	<u>0</u>	<u>61,552</u>
<b>Operating Cash Disbursements:</b>			
Personal Services	6,312		6,312
Fringe Benefits	1,365		1,365
Contractual Services	1,693		1,693
Supplies and Materials	9,958		9,958
Capital Outlay	59,487		59,487
Miscellaneous	50		50
Total Operating Cash Disbursements	<u>78,865</u>	<u>0</u>	<u>78,865</u>
Operating Income/(Loss)	<u>(17,313)</u>	<u>0</u>	<u>(17,313)</u>
<b>Non-Operating Cash Receipts/(Disbursements):</b>			
Other Non-Operating Receipts		12,904	12,904
Other Non-Operating Cash Disbursements		<u>(12,893)</u>	<u>(12,893)</u>
Total Non-Operating Cash Receipts/(Disbursements)	<u>0</u>	<u>11</u>	<u>11</u>
Net Cash Receipts Over/(Under) Cash Disbursements	<u>(17,313)</u>	<u>11</u>	<u>(17,302)</u>
Fund Cash Balances, January 1	<u>34,097</u>	<u>9</u>	<u>34,106</u>
<b>Fund Cash Balances, December 31</b>	<b><u>\$ 16,784</u></b>	<b><u>\$ 20</u></b>	<b><u>\$ 16,804</u></b>

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



VILLAGE OF MURRAY CITY  
HOCKING 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	
<b>Cash Receipts:</b>				
Property Tax and Other Local Taxes	\$ 22,602	\$ 7,695	\$	\$ 30,297
Intergovernmental Receipts	35,182	20,836		56,018
Charges for Services	3,500			3,500
Fines, Licenses, and Permits	9,300			9,300
Earnings on Investments	1,264	279		1,543
Miscellaneous	2,543			2,543
<b>Total Cash Receipts</b>	<b>74,391</b>	<b>28,810</b>	<b>0</b>	<b>103,201</b>
<b>Cash Disbursements:</b>				
Current:				
Security of Persons and Property	34,340			34,340
Transportation		36,059		36,059
General Government	31,528	259		31,787
Debt Service:				
Principal Payments			1,533	1,533
Interest Payments			246	246
<b>Total Cash Disbursements</b>	<b>65,868</b>	<b>36,318</b>	<b>1,779</b>	<b>103,965</b>
<b>Total Cash Receipts Over/(Under) Cash Disbursements</b>	<b>8,523</b>	<b>(7,508)</b>	<b>(1,779)</b>	<b>(764)</b>
<b>Other Financing Receipts/(Disbursements):</b>				
Transfers-In		3,201	1,941	5,142
Transfers-Out	(4,141)	(1,001)		(5,142)
<b>Total Other Financing Receipts/(Disbursements)</b>	<b>(4,141)</b>	<b>2,200</b>	<b>1,941</b>	<b>0</b>
<b>Excess of Cash Receipts and Other Financing Receipts Over/(Under) Cash Disbursements and Other Financing Disbursements</b>	<b>4,382</b>	<b>(5,308)</b>	<b>162</b>	<b>(764)</b>
Fund Cash Balances, January 1	275	7,542	0	7,817
<b>Fund Cash Balances, December 31</b>	<b>\$ 4,657</b>	<b>\$ 2,234</b>	<b>\$ 162</b>	<b>\$ 7,053</b>

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

VILLAGE OF MURRAY CITY  
HOCKING 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, 2000**

	<u>Proprietary Fund Types</u>	<u>Fiduciary Fund Types</u>	<u>Totals (Memorandum Only)</u>
	<u>Enterprise</u>	<u>Agency</u>	
<b>Operating Cash Receipts:</b>			
Charges for Services	\$ 62,284	\$	\$ 62,284
Total Operating Cash Receipts	<u>62,284</u>	<u>0</u>	<u>62,284</u>
<b>Operating Cash Disbursements:</b>			
Personal Services	6,110		6,110
Fringe Benefits	1,630		1,630
Contractual Services	1,867		1,867
Supplies and Materials	5,442		5,442
Capital Outlay	41,685		41,685
Miscellaneous	475		475
Total Operating Cash Disbursements	<u>57,209</u>	<u>0</u>	<u>57,209</u>
Operating Income/(Loss)	<u>5,075</u>	<u>0</u>	<u>5,075</u>
<b>Non-Operating Cash Receipts/(Disbursements):</b>			
Other Non-Operating Receipts		11,169	11,169
Other Non-Operating Cash Disbursements		<u>(11,176)</u>	<u>(11,176)</u>
Total Non-Operating Cash Receipts/(Disbursements)	<u>0</u>	<u>(7)</u>	<u>(7)</u>
Net Cash Receipts Over/(Under) Cash Disbursements	5,075	(7)	5,068
Fund Cash Balances, January 1	<u>29,022</u>	<u>16</u>	<u>29,038</u>
<b>Fund Cash Balances, December 31</b>	<b><u>\$ 34,097</u></b>	<b><u>\$ 9</u></b>	<b><u>\$ 34,106</u></b>

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

**VILLAGE OF MURRAY CITY  
HOCKING 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 Murray City, Hocking 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, Mayor and Clerk. The Village provides general governmental services, including maintenance of streets, water utility services, park operations, and police protection services.

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**

Certificates of deposit are valued at cost.

**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.

**2. Special Revenue Funds**

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

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

**VILLAGE OF MURRAY CITY  
HOCKING COUNTY**

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

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

**D. Fund Accounting (Continued)**

**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 Fund:

*Cruiser Debt Service Fund* – This fund receives transfers of cash from the General Fund to pay the debt of a police cruiser.

**4. Enterprise Funds**

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

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

**5. Fiduciary Fund (Agency Fund)**

Funds for which the Village is acting in an agency capacity are classified as agency funds. The Village had the following Agency Fund:

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

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

**2. Estimated Resources**

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

**VILLAGE OF MURRAY CITY  
HOCKING COUNTY**

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

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

**E. Budgetary Process (Continued)**

**3. Encumbrances**

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

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.

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

The Village maintains a cash and investments 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	\$ 18,512	\$ 31,159
Certificates of deposit	10,000	10,000
Total deposits	\$ 28,512	\$ 41,159

**Deposits:** Deposits are insured by the Federal Deposit Insurance Corporation.

**3. BUDGETARY ACTIVITY**

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

2001 Budgeted vs. Actual Receipts			
Fund Type	Budgeted Receipts	Actual Receipts	Variance
General	\$ 59,000	\$ 61,378	\$ 2,378
Special Revenue	21,224	20,631	(593)
Debt Service	1,780	1,780	0
Enterprise	60,500	61,552	1,052
Total	\$ 142,504	\$ 145,341	\$ 2,837

**VILLAGE OF MURRAY CITY  
HOCKING COUNTY**

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

**3. BUDGETARY ACTIVITY (Continued)**

2001 Budgeted vs. Actual Budgetary Basis Expenditures			
Fund Type	Appropriations	Actual Expenditures	Variance
General	\$ 63,657	\$ 56,893	\$ 6,764
Special Revenue	23,422	20,299	3,123
Debt Service	1,942	1,942	0
Enterprise	84,597	78,865	5,732
Total	\$ 173,618	\$ 157,999	\$ 15,619

2000 Budgeted vs. Actual Receipts			
Fund Type	Budgeted Receipts	Actual Receipts	Variance
General	\$ 71,032	\$ 74,391	\$ 3,359
Special Revenue	23,723	32,011	8,288
Debt Service	1,942	1,941	(1)
Enterprise	55,517	62,284	6,767
Total	\$ 152,214	\$ 170,627	\$ 18,413

2000 Budgeted vs. Actual Budgetary Basis Expenditures			
Fund Type	Appropriations	Actual Expenditures	Variance
General	\$ 75,183	\$ 70,009	\$ 5,174
Special Revenue	40,501	37,319	3,182
Debt Service	1,942	1,779	163
Enterprise	64,434	57,209	7,225
Total	\$ 182,060	\$ 166,316	\$ 15,744

**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 payments, 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 MURRAY CITY  
HOCKING COUNTY**

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

**5. DEBT**

Debt outstanding at December 31, 2001, was as follows:

	Principal	Interest Rate
Police Cruiser Loan	\$ 2,300	7.75%
Backhoe Lease/Purchase	19,283	5.75%
Total	\$ 21,583	

The Police Cruiser Loan relates to the purchase of a police cruiser for the Village. The loan will be repaid in monthly installments of \$162, including interest. The loan is collateralized by the equipment purchased. The full faith and credit of the Village is pledged to repay this debt.

The Backhoe Lease/Purchase relates to the purchase of a backhoe. The loan will be paid in annual installments of \$7,151, including interest. The lease is collateralized by the equipment purchased. The full faith and credit of the Village is pledged to repay this debt.

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

	Police Cruiser	Backhoe
Year ending December 31:		
2002	\$ 1,778	\$ 7,151
2003	647	7,151
2004		7,151
Total	\$ 2,425	\$ 21,453

**6. RETIREMENT SYSTEMS**

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

Contribution rates are also prescribed by the Ohio Revised Code. For 2001 and 2000, PERS members contributed 8.5% of their gross salaries. 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 contribution rate to 8.13% effective July 1, 2000 through December 31, 2000. The Village has paid all contributions required through December 31, 2001.

**7. RISK MANAGEMENT**

**Commercial Insurance**

The Village has obtained commercial insurance for the following risks:

- Comprehensive property and general liability;
- Public official's liability;
- Vehicles

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

Village of Murray City  
Hocking County  
13964 Locust Street, P.O. Box 241  
Murray City, OH 43144

To the Village Council:

We have audited the accompanying financial statements of the Village of Murray City, Hocking County, Ohio (the Village), as of and for the years ended December 31, 2001 and 2000, and have issued our report thereon dated June 3, 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 no instances of noncompliance that are required to be reported under *Government Auditing Standards*. However, we noted certain immaterial instances of noncompliance that we have reported to management of the Village in a separate letter dated June 3, 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. Our consideration of the internal control over financial reporting would not necessarily disclose all matters in the internal control over financial reporting that might be material weaknesses. 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. We noted no matters involving the internal control over financial reporting and its operation that we consider to be material weaknesses. However, we 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 3, 2002.

Village of Murray City  
Hocking 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 the 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". The signature is stylized with a large loop at the end.

**Jim Petro**  
Auditor of State

June 3, 2002

**VILLAGE OF MURRAY CITY  
HOCKING COUNTY**

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

Finding Number	Finding Summary	Fully Corrected?	Not Corrected, Partially Corrected; Significantly Different Corrective Action Taken; or Finding No Longer Valid; <b><i>Explain:</i></b>
1999-30737-001	Material noncompliance citation of Ohio Rev. Code Section 5705.41 (D) for not certifying the availability of funds prior to incurring obligations.	Yes	N/A
1999-30737-002	Material noncompliance citation of Ohio Rev. Code Section 5705.41 (B) for expending money before it has been properly appropriated.	Yes	N/A
1999-30737-003	Material noncompliance citation of Ohio Rev. Code Section 149.351 for destruction of records. Electronic images of the canceled checks were sent with the bank statements; however, the backs of the checks were not included. The bank destroys the original checks after ninety days.	Yes	N/A





STATE OF OHIO  
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**VILLAGE OF MURRAY CITY**

**HOCKING COUNTY**

**CLERK'S CERTIFICATION**

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

*Susan Babbitt*

**CLERK OF THE BUREAU**

**CERTIFIED  
JULY 30, 2002**