



**VILLAGE OF SPRING VALLEY
GREENE COUNTY**

REGULAR AUDIT

FOR THE YEARS ENDED DECEMBER 31, 2000-1999



JIM PETRO
AUDITOR OF STATE

STATE OF OHIO

VILLAGE OF SPRING VALLEY
GREENE COUNTY

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REPORT OF INDEPENDENT ACCOUNTANTS

Village of Spring Valley
Greene County
P.O. Box 418, 7 West Main Street
Spring Valley, Ohio 45370

To the Village Council:

We have audited the accompanying financial statements of the Village of Spring Valley, Greene County, Ohio, (the Village) as of and for the years ended December 31, 2000 and 1999. 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.

Except as discussed in the following paragraph, 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.

Because of the inadequacy of Village accounting records for the Agency Fund, we were unable to form an opinion on 100% of the activity presented for the Agency Fund.

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, except for the effects of such adjustments, if any, as might have been determined to be necessary had the accounting records of the Agency Fund been adequate, the financial statements referred to above present fairly, in all material respects, the combined fund cash balances and reserves for encumbrances of the Village as of December 31, 2000 and 1999, 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 11, 2001 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.

Village of Spring Valley
Greene County
Report of Independent Accountants
Page 2

This report is intended solely for the information and use of the finance committee, management, and 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.

Jim Petro
Auditor of State

June 11, 2001

**VILLAGE OF SPRING VALLEY
GREENE 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**

	<u>Governmental Fund Types</u>		<u>Total (Memorandum Only)</u>
	<u>General Fund</u>	<u>Special Revenue</u>	
Cash Receipts:			
Local Taxes	\$32,414	\$24,095	\$56,509
Intergovernmental Revenues	30,654	17,844	48,498
Charges for Services	5,384		5,384
Fines, Licenses and Permits	4,426	853	5,279
Interest	796		796
Miscellaneous	397	5	402
	<hr/>	<hr/>	<hr/>
Total Cash Receipts	74,071	42,797	116,868
Cash Disbursements:			
Security of Persons and Property	30,247	4,905	35,152
Public Health Service	1,229		1,229
Basic Utility Service	3,330		3,330
Transportation	15,807	24,325	40,132
General Government	28,128		28,128
	<hr/>	<hr/>	<hr/>
Total Cash Disbursements	78,741	29,230	107,971
Total Receipts Over(Under) Disbursements	<hr/> (4,670)	<hr/> 13,567	<hr/> 8,897
Fund Cash Balance, January 1, 2000	<hr/> 28,798	<hr/> 23,583	<hr/> 52,381
Fund Cash Balance, December 31, 2000	<hr/> <u>\$24,128</u>	<hr/> <u>\$37,150</u>	<hr/> <u>\$61,278</u>
Reserve For Encumbrances, December 31, 2000	<hr/> <u>\$0</u>	<hr/> <u>\$0</u>	<hr/> <u>\$0</u>

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

VILLAGE OF SPRING VALLEY
GREENE COUNTY

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

	<u>Proprietary Fund Type</u>	<u>Fiduciary Fund Type</u>	<u>Totals</u>
	<u>Enterprise</u>	<u>Agency</u>	<u>(Memorandum Only)</u>
Operating Cash Receipts:			
Charges for Services	\$75,713		\$75,713
Total Operating Cash Receipts	<u>75,713</u>		<u>75,713</u>
Operating Cash Disbursements			
Personal Service	21,732		21,732
Employee Fringe Benefits	2,659		2,659
Contractual Services	27,672		27,672
Supplies and Materials	11,152		11,152
Capital Outlay	9,800		9,800
Total Operating Cash Disbursements	<u>73,015</u>		<u>73,015</u>
Operating Income	<u>2,698</u>		<u>2,698</u>
Non-Operating Receipts And Disbursements:			
Other Financing Sources	16,000	\$231	16,231
Other Financing Uses		(231)	(231)
Total Non-Operating Receipts And Disbursements	<u>16,000</u>	<u>0</u>	<u>16,000</u>
Net Income	<u>18,698</u>	<u>0</u>	<u>18,698</u>
Fund Cash Balance, January 1, 2000	<u>41,133</u>	<u>50</u>	<u>41,183</u>
Fund Cash Balance, December 31, 2000	<u>\$59,831</u>	<u>\$50</u>	<u>\$59,881</u>
Reserve for Encumbrances, December 31, 2000	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>

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

**VILLAGE OF SPRING VALLEY
GREENE COUNTY**

**COMBINED STATEMENT OF CASH RECEIPTS, CASH DISBURSEMENTS, AND
CHANGES IN FUND CASH BALANCES
ALL GOVERNMENTAL FUND TYPES
FISCAL YEAR ENDING DECEMBER 31, 1999**

	<u>Governmental Fund Types</u>		<u>Total (Memorandum Only)</u>
	<u>General Fund</u>	<u>Special Revenue</u>	
Cash Receipts:			
Local Taxes	\$30,654	\$6,385	\$37,039
Intergovernmental Revenues	27,321	37,340	64,661
Charges for Services	4,675		4,675
Fines, Licenses and Permits	6,832	1,036	7,868
Miscellaneous	7,096	192	7,288
	<hr/>	<hr/>	<hr/>
Total Cash Receipts	76,578	44,953	121,531
	<hr/>	<hr/>	<hr/>
Cash Disbursements:			
Security of Persons and Property	24,457	10,069	34,526
Public Health Service	737		737
Community Environment	107		107
Transportation	13,748	34,364	48,112
General Government	36,516		36,516
Capital Outlay	4,899		4,899
	<hr/>	<hr/>	<hr/>
Total Cash Disbursements	80,464	44,433	124,897
	<hr/>	<hr/>	<hr/>
Total Receipts Over(Under) Disbursements	(3,886)	520	(3,366)
	<hr/>	<hr/>	<hr/>
Fund Cash Balance, January 1, 1999	32,684	23,063	55,747
	<hr/>	<hr/>	<hr/>
Fund Cash Balance, December 31, 1999	<u>\$28,798</u>	<u>\$23,583</u>	<u>\$52,381</u>
Reserve For Encumbrances, December 31, 1999	<u>\$1,126</u>	<u>\$0</u>	<u>\$1,126</u>

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

VILLAGE OF SPRING VALLEY
GREENE COUNTY

**COMBINED STATEMENT OF CASH RECEIPTS, CASH DISBURSEMENTS, AND
CHANGES IN FUND CASH BALANCES
PROPRIETARY FUND TYPE AND SIMILAR FIDUCIARY FUND
FISCAL YEAR ENDING DECEMBER 31, 1999**

	<u>Proprietary Fund Type</u>	<u>Fiduciary Fund Type</u>	<u>Totals</u>
	<u>Enterprise</u>	<u>Agency</u>	<u>(Memorandum Only)</u>
Operating Cash Receipts:			
Charges for Services	\$72,713		\$72,713
Total Operating Cash Receipts	72,713		72,713
Operating Cash Disbursements:			
Personal Service	12,726		12,726
Contractual Services	20,644		20,644
Supplies and Materials	4,601		4,601
Capital Outlay	19,524		19,524
Total Operating Cash Disbursements	57,495		57,495
Operating Income	15,218		15,218
Non-Operating Receipts And Disbursements:			
Other Financing Sources		3,761	3,761
Other Financing Uses		(3,761)	(3,761)
Total Non-Operating Receipts And Disbursements	0	0	0
Net Income	15,218	0	15,218
Fund Cash Balance, January 1, 1999	25,915	50	25,965
Fund Cash Balance, December 31, 1999	<u>\$41,133</u>	<u>\$50</u>	<u>\$41,183</u>
Reserve For Encumbrances, December 31, 1999	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>

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

**VILLAGE OF SPRING VALLEY
GREENE COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2000 AND 1999**

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. Description of the Entity

The Village of Spring Valley, Greene County, (the Village) is a body corporate and politic established to exercise the rights and privileges conveyed to it by the constitution and laws of the State of Ohio. The Village is directed by a publicly-elected six-member Council. The Village provides general governmental services, including water utilities and police 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

All deposit accounts held by financial institutions are valued at cost.

The Village did not have any investments at December 31, 2000 or 1999. All funds are maintained in depository accounts.

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 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.

Permissive Motor Vehicle Tax Fund - This fund receives the proceeds from a special motor vehicle license fee levied against the benefitting motorist of the Village.

**VILLAGE OF SPRING VALLEY
GREENE COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2000 AND 1999
(Continued)**

Police Fund - This fund receives property taxes for police services to the residents of the Village.

3. Enterprise Fund

This fund accounts 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 enterprise fund:

Water Fund - This fund receives the revenue from water sales to Village residents based upon a flat fee for each residential and business customer. Water system operating expenditures are charged to this fund.

4. Fiduciary Fund Type (Agency Fund)

Funds for which the Village is acting in an agency capacity are classified as agency funds.

Mayor's Court Fund - This fund records the activity of the Village Mayor's Court including receipts and disbursements.

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 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.

A summary of 2000 and 1999 budgetary activity appears in Note 3.

**VILLAGE OF SPRING VALLEY
GREENE COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2000 AND 1999
(Continued)**

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. Unpaid Vacation and Sick Leave

The Villages Administrator is entitled to cash payments for unused vacation and sick leave in certain circumstances, such as upon leaving employment. Unpaid vacation and sick leave are not reflected as liabilities under the basis of accounting used by the Village.

2. EQUITY IN POOLED CASH AND INVESTMENTS

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

	<u>2000</u>	<u>1999</u>
Demand deposits	\$ 121,159	\$ 93,564

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

3. BUDGETARY ACTIVITY

Budgetary activity for the years ending December 31, 2000 and 1999 follows:

2000 Budgeted vs. Actual Receipts			
Fund Type	Budgeted Receipts	Actual Receipts	Variance
General	\$ 70,000	\$ 74,071	\$ 4,071
Special Revenue	42,226	42,797	571
Enterprise	92,000	91,713	(287)
Total	\$ 204,226	\$ 208,581	\$ 4,355

2000 Budgeted vs. Actual Budgetary Basis Expenditures			
Fund Type	Appropriation Authority	Budgetary Expenditures	Variance
General	\$ 85,008	\$ 78,741	\$ 6,267
Special Revenue	58,800	29,230	29,570
Enterprise	71,000	73,015	(2,015)
Total	\$ 214,808	\$ 180,986	\$ 33,822

**VILLAGE OF SPRING VALLEY
GREENE COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2000 AND 1999
(Continued)**

1999 Budgeted vs. Actual Receipts

Fund Type	Budgeted Receipts	Actual Receipts	Variance
General	\$ 71,625	\$ 76,578	\$ 4,953
Special Revenue	45,953	44,953	(1,000)
Enterprise	65,000	72,713	7,713
Total	<u>\$ 182,578</u>	<u>\$ 194,244</u>	<u>\$ 11,666</u>

1999 Budgeted vs. Actual Budgetary Basis Expenditures

Fund Type	Appropriation Authority	Budgetary Expenditures	Variance
General	\$ 80,630	\$ 81,590	\$ (960)
Special Revenue	58,500	44,433	14,067
Enterprise	80,200	57,495	22,705
Total	<u>\$ 219,330</u>	<u>\$ 183,518</u>	<u>\$ 35,812</u>

4. PROPERTY TAX

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

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 SPRING VALLEY
GREENE COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2000 AND 1999
(Continued)**

5. DEBT

Debt outstanding at December 31, 2000 was as follows:

	Principal	Interest Rate
Police Radio System	\$ 2,802	0.00%
OWDA Loan	16,000	0.00%
Arm Mower Capital Lease	10,761	10.25%
Radar Equipment Lease	452	10.25%
Total	\$ 30,015	

The Village received an upgrade for the police radio system. The upgrade was financed by the Greene County Commissioners. The cost of the upgrade was \$7,003 and is to be repaid over a period of five years. The County does not require any interest to be paid on this obligation. The required annual payment is \$1,401. The first payment was made during 1998. Current payments are reflected as expenditures in the General Fund.

During 2000, the Village received a loan for upgrades to the Villages water system which are necessary to ensure compliance with guidelines established by the Ohio EPA. The total loan amount was \$20,000, \$16,000 of which was received during 2000, the remainder was received in February of 2001. There is no interest required to be paid on this loan. The first payment will be made during 2002 in \$2,000 installments. Payments will be made from the Village's Enterprise Fund.

The Village entered into a lease agreement for an arm mower for their maintenance department. The lease was entered into during 2000 through a private vendor. The principal on the lease was \$12,726 for 5 years. Annual payments for the mower are \$3,370 made once a year. Interest on the lease is 10.25%. Expenditures for the payments will be made from the General Fund.

In 1997, the Village entered into a lease agreement for a laser gun. The principal of the lease was \$2,895. The lease is being paid through quarterly payment of \$235. The lease payments are reflected as expenditures in the General Fund.

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

Year ending December 31:	Police Radio System	OWDA Loan	Arm Mower Capital Lease	Radar Equipment Lease
2001	\$ 1,401	\$ 0	\$ 3,370	\$ 470
2002	1,401	2,000	3,370	0
2003	0	2,000	3,370	0
2004	0	2,000	3,370	0
2005	0	2,000	0	0
Subsequent	0	8,000	0	0
Total	\$ 2,802	\$ 16,000	\$ 13,480	\$ 470

**VILLAGE OF SPRING VALLEY
GREENE COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2000 AND 1999
(Continued)**

6. RETIREMENT SYSTEMS

Village officials and full-time employees belong to the Public Employees Retirement System (PERS) of Ohio. PERS is a cost-sharing, multiple-employer plan. This plan provides retirement benefits, including post-retirement 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 2000 and 1999, members of PERS contributed 8.5% of their gross salaries. The Township contributed an amount equal to 13.55% of participants' gross salaries for January 1999 through June 2000 and an amount equal to 8.13% of participants' gross salaries for July 2000 through December 2000. The Village has paid all contributions required through December 31, 2000.

7. RISK MANAGEMENT

The Village has obtained commercial insurance for the following risks:

- Comprehensive property and general liability
- Vehicles
- Errors and omissions

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

8. ACCOUNTABILITY AND COMPLIANCE

The Village did not comply with Ohio Rev. Code Section 1905.21, regarding maintaining a docket for the Mayor's Court and Ohio Rev. Code Section 733.40 regarding timely deposit of fees collected by the Mayor's Court.

9. SUBSEQUENT EVENT

The Village has entered into contracts on February 12, 2001 involving construction of water treatment plant improvements including the option to purchase land for a total of approximately \$55,000 and for professional engineering services of \$192,000.



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

Village of Spring Valley
Greene County
P.O. Box 418, 7 West Main Street
Spring Valley, Ohio 45370

To the Village Council:

We have audited the accompanying financial statements of the Village of Spring Valley, Greene County, Ohio (the Village), as of and for the years ended December 31, 2000 and 1999, and have issued our report thereon dated June 11, 2001, which was qualified due to the inadequacy of accounting records for the agency fund. Except as discussed in the preceding sentence, 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 numbers 2000-30329-001 and 2000-30329-002. We also noted certain immaterial instances of noncompliance that we have reported to management of the Village in a separate letter dated June 11, 2001.

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.

Village of Spring Valley
Greene County
Report of Independent Accountants on Compliance and on Internal Control
Required by *Government Auditing Standards*
Page 2

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

Jim Petro
Auditor of State

June 11, 2001

**VILLAGE OF SPRING VALLEY
GREENE COUNTY**

**SCHEDULE OF FINDINGS
DECEMBER 31, 2000 AND 1999**

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

FINDING NUMBER 2000-30329-001

Maintenance of a Docket

Ohio Rev. Code Section § 1905.21, states in part, that the mayor of a municipal corporation and an mayor's court magistrate shall keep a docket. Neither the mayor of a municipal corporation nor a mayor's court magistrate shall retain or receive for his own use any of the fines, forfeitures, fees, or costs he collects. The mayor shall account for and dispose of all such fines, forfeitures, fees, and costs he collects...as provided in section 733.40 of the Revised Code.

The Mayor did not provide a docket supporting the activity including, cases heard, fines and fees collected or case disposition , for the Mayor's court. Not maintaining the docket did not provide for complete records of the activity of the Court and hampered the Village's ability to monitor the Court and receive timely and accurate deposits of collections as well as making an accurate presentation of the activity on the annual report. Additionally, an open items list was not maintained to record those tickets which were issued but not resolved. Finally, there was not a record of tickets issued and a receipts journal was not maintained. Procedures should be implemented to provide for the timely preparation and accurate maintenance of all required Mayor's Court records.

FINDING NUMBER 2000-30329-002

Deposit of Fees Collected, Reporting to Management

Ohio Rev. Code Section § 733.40 states in part, all fines, forfeitures, and costs in ordinance cases and all fees collected by the mayor, or which in any manner come into his hands...shall be paid by him into such treasury 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.

The Mayor did not deposit any of the fines collected through the Mayor's court for the time period of April through December of 1999, until December of 1999. Additionally, the Mayor did not give a statement of the Mayor's court activities to the Village Council until December of 1999. The Mayor should have deposited the monthly receipts of the Mayor's Court into the Village treasury each month to allow those resources to be utilized for Village obligations. Additionally, the Mayor should provide an accurate statement of activities to the Village Council monthly so that accurate financial records could be maintained and to improve information for decision making purposes.



STATE OF OHIO
OFFICE OF THE AUDITOR

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VILLAGE OF SPRING VALLEY

GREENE 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 5, 2001**