



**VILLAGE OF APPLE CREEK  
WAYNE COUNTY**

**REGULAR AUDIT**

**FOR THE YEARS ENDED DECEMBER 31, 2001-2000**



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

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**STATE OF OHIO**



VILLAGE OF APPLE CREEK  
WAYNE COUNTY

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STATE OF OHIO  
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## REPORT OF INDEPENDENT ACCOUNTANTS

Village of Apple Creek  
Wayne County  
63 East Main Street  
PO Box 208  
Apple Creek, Ohio 44606-0208

To the Village Council:

We have audited the accompanying financial statements of the Village of Apple Creek, Wayne 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 audits.

We conducted our audits 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 audits 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 audits provide 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 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 July 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 audits.

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, looping initial "J" and a cursive "Petro".

**Jim Petro**  
Auditor of State

July 3, 2002

**VILLAGE OF APPLE CREEK  
WAYNE 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**

	<u>Governmental Fund Types</u>		<b>Totals (Memorandum Only)</b>
	<u>General</u>	<u>Special Revenue</u>	
<b>Cash Receipts:</b>			
Property Tax and Other Local Taxes	\$212,299	\$0	\$212,299
Intergovernmental Receipts	53,774	41,674	95,448
Charges for Services		3,320	3,320
Fines, Licenses, and Permits	10,073	75	10,148
Earnings on Investments	92,794	688	93,482
Miscellaneous	8,695	8,061	16,756
	<u>377,635</u>	<u>53,818</u>	<u>431,453</u>
<b>Cash Disbursements:</b>			
Current:			
Security of Persons and Property	73,560	80	73,640
Public Health Services	3,605		3,605
Leisure Time Activities	300	6,682	6,982
Transportation	5,980	122,014	127,994
General Government	76,878		76,878
	<u>160,323</u>	<u>128,776</u>	<u>289,099</u>
Total Cash Disbursements	<u>160,323</u>	<u>128,776</u>	<u>289,099</u>
Total Receipts Over/(Under) Disbursements	<u>217,312</u>	<u>(74,958)</u>	<u>142,354</u>
<b>Other Financing Receipts and (Disbursements):</b>			
Transfers-In		112,500	112,500
Transfers-Out	(320,232)		(320,232)
	<u>(320,232)</u>	<u>112,500</u>	<u>(207,732)</u>
Total Other Financing Receipts/(Disbursements)	<u>(320,232)</u>	<u>112,500</u>	<u>(207,732)</u>
Excess of Cash Receipts and Other Financing Receipts Over/(Under) Cash Disbursements and Other Financing Disbursements	(102,920)	37,542	(65,378)
Fund Cash Balances, January 1	793,721	148,303	942,024
<b>Fund Cash Balances, December 31</b>	<b><u>\$690,801</u></b>	<b><u>\$185,845</u></b>	<b><u>\$876,646</u></b>
Reserves for Encumbrances, December 31	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>

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

**VILLAGE OF APPLE CREEK  
WAYNE 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 Type	Fiduciary Fund Type	Totals (Memorandum Only)
	Enterprise	Agency	
<b>Operating Cash Receipts:</b>			
Charges for Services	\$271,239	\$2,331	\$273,570
Miscellaneous	514		514
Total Operating Cash Receipts	<u>271,753</u>	<u>2,331</u>	<u>274,084</u>
<b>Operating Cash Disbursements:</b>			
Personal Services	65,911		65,911
Supplies and Materials	84,703	2,331	87,034
Capital Outlay	154,461		154,461
Total Operating Cash Disbursements	<u>305,075</u>	<u>2,331</u>	<u>307,406</u>
Operating Loss	<u>(33,322)</u>	<u>0</u>	<u>(33,322)</u>
<b>Non-Operating Cash Disbursements:</b>			
Debt Service	<u>27,848</u>		<u>27,848</u>
Excess of Receipts Over/(Under) Disbursements Before Interfund Transfers and Advances	(61,170)	0	(61,170)
Transfers-In	<u>207,732</u>		<u>207,732</u>
Net Receipts Over Disbursements	146,562	0	146,562
Fund Cash Balances, January 1	<u>1,012,698</u>	<u>171</u>	<u>1,012,869</u>
<b>Fund Cash Balances, December 31</b>	<b><u>\$1,159,260</u></b>	<b><u>\$171</u></b>	<b><u>\$1,159,431</u></b>
Reserve for Encumbrances, December 31	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>

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

**VILLAGE OF APPLE CREEK  
WAYNE 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>			<b>Totals (Memorandum Only)</b>
	<u>General</u>	<u>Special Revenue</u>	<u>Capital Projects</u>	
<b>Cash Receipts:</b>				
Property Tax and Other Local Taxes	\$195,249	\$0	\$0	\$195,249
Intergovernmental Receipts	42,458	37,466		79,924
Charges for Services		3,210		3,210
Fines, Licenses, and Permits	10,758	159		10,917
Earnings on Investments	88,377	660		89,037
Miscellaneous	7,398	5,188		12,586
Total Cash Receipts	<u>344,240</u>	<u>46,683</u>	<u>0</u>	<u>390,923</u>
<b>Cash Disbursements:</b>				
Current:				
Security of Persons and Property	69,149	3,840		72,989
Public Health Services	3,332			3,332
Leisure Time Activities	300	5,577		5,877
Community Environment	978			978
Transportation	2,632	104,949		107,581
General Government	72,382			72,382
Total Cash Disbursements	<u>148,773</u>	<u>114,366</u>	<u>0</u>	<u>263,139</u>
Total Receipts Over/(Under) Disbursements	<u>195,467</u>	<u>(67,683)</u>	<u>0</u>	<u>127,784</u>
<b>Other Financing Receipts and (Disbursements):</b>				
Transfers-In	7,555	96,100		103,655
Transfers-Out	(102,486)		(7,555)	(110,041)
Total Other Financing Receipts/(Disbursements)	<u>(94,931)</u>	<u>96,100</u>	<u>(7,555)</u>	<u>(6,386)</u>
Excess of Cash Receipts and Other Financing Receipts Over/(Under) Cash Disbursements and Other Financing Disbursements	100,536	28,417	(7,555)	121,398
Fund Cash Balances, January 1	<u>693,185</u>	<u>119,886</u>	<u>7,555</u>	<u>820,626</u>
<b>Fund Cash Balances, December 31</b>	<u><b>\$793,721</b></u>	<u><b>\$148,303</b></u>	<u><b>\$0</b></u>	<u><b>\$942,024</b></u>
Reserves for Encumbrances, December 31	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>

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

**VILLAGE OF APPLE CREEK  
WAYNE 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**

	Proprietary Fund Type	Fiduciary Fund Type	Totals (Memorandum Only)
	Enterprise	Agency	
<b>Operating Cash Receipts:</b>			
Charges for Services	\$261,102	\$2,151	\$263,253
Miscellaneous	266		266
<b>Total Operating Cash Receipts</b>	<b>261,368</b>	<b>2,151</b>	<b>263,519</b>
<b>Operating Cash Disbursements:</b>			
Personal Services	57,949		57,949
Supplies and Materials	74,966	2,224	77,190
Capital Outlay	157,029		157,029
<b>Total Operating Cash Disbursements</b>	<b>289,944</b>	<b>2,224</b>	<b>292,168</b>
Operating Loss	(28,576)	(73)	(28,649)
<b>Non-Operating Cash Disbursements:</b>			
Debt Service	27,848		27,848
Excess of Receipts (Under) Disbursements Before Interfund Transfers and Advances	(56,424)	(73)	(56,497)
Transfers-In	106,386		106,386
Transfers-Out	(100,000)		(100,000)
Net Receipts (Under) Disbursements	(50,038)	(73)	(50,111)
Fund Cash Balances, January 1	1,062,736	244	1,062,980
<b>Fund Cash Balances, December 31</b>	<b>\$1,012,698</b>	<b>\$171</b>	<b>\$1,012,869</b>
Reserve for Encumbrances, December 31	\$0	\$0	\$0

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

**VILLAGE OF APPLE CREEK  
WAYNE 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 Apple Creek, Wayne 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 and sewer utilities, park operations, 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**

Certificates of deposit are valued at cost.

**D. Fund Accounting**

The Village uses fund accounting to segregate cash that is restricted as to use. The Village classifies its funds into the following types:

**1. General Fund**

The General Fund is the general operating fund. It is used to account for all financial resources except those required to be accounted for in another fund.

**2. Special Revenue 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 has 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.

*State Highway Improvement Fund* – This fund receives gasoline tax and motor vehicle tax money for constructing, maintaining and repairing Village streets.

*Parks and Recreation Fund* – This fund receives monies from charges for services for operating the park.

VILLAGE OF APPLE CREEK  
WAYNE COUNTY

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

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

D. Fund Accounting (Continued)

3. Capital Projects Fund

This fund is 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 has the following significant capital projects fund:

*Special Assessment Fund* - This fund received special assessment fees for a sewer line project which was completed in 1999 and closed out in 2000.

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 has 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.

5. Fiduciary Funds (Agency Funds)

Funds for which the Village is acting in an agency capacity are classified as agency funds. The Village has the following significant fiduciary fund:

Park Fund – This fund receives deposits for park facility rental.

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. Village Council must annually approve the appropriation measure 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 APPLE CREEK  
WAYNE 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. 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 vacation and sick leave. Unpaid vacation and sick leave is not reflected as a liability under the Village's basis of accounting.

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

The Village maintains a cash 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:

	<u>2001</u>	<u>2000</u>
Demand deposits	\$1,801,077	\$1,719,893
Certificates of deposit	<u>235,000</u>	<u>235,000</u>
Total deposits	<u><u>\$2,036,077</u></u>	<u><u>\$1,954,893</u></u>

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

**VILLAGE OF APPLE CREEK  
WAYNE COUNTY**

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

**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	\$319,000	\$377,635	\$58,635
Special Revenue	163,900	166,318	2,418
Enterprise	1,995,000	479,485	(1,515,515)
Total	<u>\$2,477,900</u>	<u>\$1,023,438</u>	<u>(\$1,454,462)</u>

2001 Budgeted vs. Actual Budgetary Basis Expenditures			
Fund Type	Appropriation Authority	Budgetary Expenditures	Variance
General	\$510,450	\$480,555	\$29,895
Special Revenue	187,300	128,776	58,524
Enterprise	2,815,850	332,923	2,482,927
Total	<u>\$3,513,600</u>	<u>\$942,254</u>	<u>\$2,571,346</u>

2000 Budgeted vs. Actual Receipts			
Fund Type	Budgeted Receipts	Actual Receipts	Variance
General	\$321,100	\$351,795	\$30,695
Special Revenue	123,900	142,783	18,883
Enterprise	695,000	367,754	(327,246)
Total	<u>\$1,140,000</u>	<u>\$862,332</u>	<u>(\$277,668)</u>

2000 Budgeted vs. Actual Budgetary Basis Expenditures			
Fund Type	Appropriation Authority	Budgetary Expenditures	Variance
General	\$479,050	\$251,259	\$227,791
Special Revenue	132,200	114,366	17,834
Enterprise	840,850	417,792	423,058
Total	<u>\$1,452,100</u>	<u>\$783,417</u>	<u>\$668,683</u>

**VILLAGE OF APPLE CREEK  
WAYNE COUNTY**

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

**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.

**5. LOCAL INCOME TAX**

The Village levies a municipal income tax of 1 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:

	<u>Principal</u>	<u>Interest Rate</u>
Ohio Water Development Authority Loan	\$136,469	8.00%

The Ohio Water Development Authority (OWDA) loan relates to a water and sewer plant expansion project that was mandated by the Ohio Environmental Protection Agency. The OWDA has approved \$271,599 in loans to the Village for this project. The loans will be repaid in semiannual installments of \$13,924, including interest, over 20 years. The loan is collateralized by water and sewer receipts. The Village has agreed to set utility rates sufficient to cover OWDA debt service requirements.

**VILLAGE OF APPLE CREEK  
WAYNE COUNTY**

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

**6. DEBT (Continued)**

	<u>OWDA Loan</u>
Year ending December 31:	
2002	\$27,848
2003	27,848
2004	27,848
2005	27,848
2006	27,848
Subsequent	<u>41,772</u>
Total	<u><u>\$181,012</u></u>

**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 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**

**Commercial Insurance**

The Village has obtained commercial insurance for the following risks:

- Comprehensive property and general liability
- Vehicles
- Commercial Inland Marine
- Public official's liability
- Employer's liability
- Employee benefits liability
- Law Enforcement

The Village also provides health insurance and dental coverage to full-time employees through the Wayne County Benefit Plan.

**VILLAGE OF APPLE CREEK  
WAYNE COUNTY**

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

**9. CONTINGENT LIABILITIES**

Amounts received from grantor agencies are subject to audit and adjustment by the grantor, principally the federal government. Any disallowed costs may require refunding to the grantor. Amounts which may be disallowed, if any, are not presently determinable. However, based on prior experience, management believes such refunds, if any, would not be material.

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

Village of Apple Creek  
Wayne County  
63 East Main Street  
PO Box 208  
Apple Creek, Ohio 44606-0208

To the Village Council:

We have audited the accompanying financial statements of the Village of Apple Creek, Wayne County, Ohio, (the Village) as of and for the years ended December 31, 2001 and 2000, and have issued our report thereon dated July 3, 2002. We conducted our audits 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 audits 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 did note certain immaterial instances of noncompliance that we have reported to management of the Village in a separate letter dated July 3, 2002.

**Internal Control Over Financial Reporting**

In planning and performing our audits, 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 July 3, 2002.

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". The signature is stylized with a large, looping initial "J" and a horizontal line extending to the right.

**Jim Petro**  
Auditor of State

July 3, 2002



STATE OF OHIO  
OFFICE OF THE AUDITOR  

---

JIM PETRO, AUDITOR OF STATE

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Facsimile 614-466-4490

**VILLAGE OF APPLE CREEK**

**WAYNE 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 8, 2002**