

**VILLAGE OF ROSSBURG  
DARKE COUNTY, OHIO**

*Financial Statements  
(Audited)*

For The Years Ended  
December 31, 2001 and 2000

**BARBARA MILLER, CLERK/TREASURER**





STATE OF OHIO  
OFFICE OF THE AUDITOR

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Members of Council and Mayor  
Village of Rossburg  
200 West Main Street  
Rossburg, Ohio 45362

We have reviewed the Independent Auditor's Report of the Village of Rossburg, Darke County, prepared by Trimble, Julian & Grube, Inc., for the audit period January 1, 2000 through December 31, 2001. Based upon this review, we have accepted these reports in lieu of the audit required by Section 117.11, Revised Code. The Auditor of State did not audit the accompanying financial statements and, accordingly, we are unable to express, and do not express an opinion on them.

Our review was made in reference to the applicable sections of legislative criteria, as reflected by the Ohio Constitution, and the Revised Code, policies, procedures and guidelines of the Auditor of State, regulations and grant requirements. The Village of Rossburg is responsible for compliance with these laws and regulations.

JIM PETRO  
Auditor of State

April 30, 2002

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**VILLAGE OF ROSSBURG  
DARKE COUNTY, OHIO**

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## Independent Auditor's Report

Members of Council and Mayor  
Village of Rossburg  
200 West Main Street  
Rossburg, Ohio 45362

We have audited the accompanying financial statements of the Village of Rossburg, Darke County, Ohio as of and for the years ended December 31, 2001 and 2000, as listed in the table of contents. These financial statements are the responsibility of the Village of Rossburg'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 2, the Village of Rossburg prepares its financial statements on the basis of accounting prescribed or permitted by Auditor of State, which is a comprehensive basis of accounting other than accounting principles generally accepted in the United States of America.

In our opinion, the financial statements referred to above present fairly, in all material respects, the combined cash balances and fund balances of the Village of Rossburg, as of December 31, 2001 and 2000, and its combined cash receipts and disbursements, combined budgeted and actual receipts and budgeted and actual disbursements and encumbrances for the years then ended on the basis of accounting described in Note 2.

In accordance with *Government Auditing Standards*, we have also issued a report dated February 20, 2002 on our consideration of the Village of Rossburg's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts and grants.

This report is intended solely for the information and use of the Village of Rossburg's management 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.

Trimble, Julian & Grube, Inc.  
February 20, 2002

**VILLAGE OF ROSSBURG  
DARKE COUNTY, OHIO**

COMBINED STATEMENT OF CASH FUND BALANCES  
ALL FUND TYPES - CASH BASIS -  
DECEMBER 31, 2001 AND 2000

	<u>2001</u>	<u>2000</u>
<u>Cash and Cash Equivalents</u>		
Cash and Cash Equivalents	<u>\$ 123,658</u>	<u>\$ 109,387</u>
 <u>Fund Balances</u>		
<u>Governmental Fund Types:</u>		
General Fund	\$ 84,224	\$ 77,275
Special Revenue Funds	<u>39,434</u>	<u>32,112</u>
Total Governmental Fund Types	<u>123,658</u>	<u>109,387</u>
Total Fund Balances	<u>\$ 123,658</u>	<u>\$ 109,387</u>

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

**VILLAGE OF ROSSBURG  
DARKE COUNTY, OHIO**

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

	Governmental Fund Types		Total (Memorandum Only)
	General	Special Revenue	
Cash receipts:			
Local taxes	\$ 7,713	\$ -	\$ 7,713
Intergovernmental	37,077	14,876	51,953
Fines	25	-	25
Interest	1,458	564	2,022
Miscellaneous	645	89	734
Total cash receipts	46,918	15,529	62,447
Cash disbursements:			
Current:			
Security of persons and property	11,448	-	11,448
Public health services	481	-	481
Leisure time activities	6,256	198	6,454
Basic utility	9,163	-	9,163
Transportation	185	1,679	1,864
General government	12,436	-	12,436
Capital outlay	-	6,330	6,330
Total cash disbursements	39,969	8,207	48,176
Total cash receipts over cash disbursements	6,949	7,322	14,271
Cash fund balances, January 1, 2001	77,275	32,112	109,387
Cash fund balances, December 31, 2001	\$ 84,224	\$ 39,434	\$ 123,658

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



**VILLAGE OF ROSSBURG  
DARKE COUNTY, OHIO**

COMBINED STATEMENT OF CASH RECEIPTS, CASH DISBURSEMENTS,  
AND ENCUMBRANCES COMPARED WITH EXPENDITURE  
AUTHORITY - BUDGET AND ACTUAL -  
FOR THE YEAR ENDED DECEMBER 31, 2001

Fund Types	Receipts				Disbursements					Variance Favorable (Unfavorable)	
	County Certified Unencumbered Cash	Budget	Total Estimated Resources	Actual 2001 Receipts	Variance Favorable (Unfavorable)	Prior Year Carryover Appropriations	2001 Appropriations	Total	Actual 2001 Disbursements		Encumbrances Outstanding at 12/31/01
Governmental:											
General	\$ 78,703	\$ 43,714	\$ 122,417	\$ 46,918	\$ 3,204	\$ -	\$ 122,417	\$ 122,417	\$ 39,969	\$ 15,977	\$ 66,471
Special Revenue	30,686	11,000	41,686	15,529	4,529	-	43,997	43,997	8,207	-	35,790
Total (Memorandum Only)	\$ 109,389	\$ 54,714	\$ 164,103	\$ 62,447	\$ 7,733	\$ -	\$ 166,414	\$ 166,414	\$ 48,176	\$ 15,977	\$ 102,261

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

**VILLAGE OF ROSSBURG  
DARKE COUNTY, OHIO**

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

	<u>Governmental Fund Types</u>		Total (Memorandum Only)
	<u>General</u>	<u>Special Revenue</u>	
Cash receipts:			
Local taxes	\$ 7,441	\$ -	\$ 7,441
Intergovernmental	36,078	9,785	45,863
Fines	135	-	135
Interest	1,496	583	2,079
Total cash receipts	<u>45,150</u>	<u>10,368</u>	<u>55,518</u>
Cash disbursements:			
Current:			
Security of persons and property	12,870	-	12,870
Public health services	485	-	485
Leisure time activities	-	4,276	4,276
Basic utility	10,821	-	10,821
Transportation	40	5,451	5,491
General government	13,059	-	13,059
Total cash disbursements	<u>37,275</u>	<u>9,727</u>	<u>47,002</u>
Total cash receipts over cash disbursements	7,875	641	8,516
Cash fund balances, January 1, 2000	<u>69,400</u>	<u>31,471</u>	<u>100,871</u>
Cash fund balances, December 31, 2000	<u>\$ 77,275</u>	<u>\$ 32,112</u>	<u>\$ 109,387</u>

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

**VILLAGE OF ROSSBURG  
DARKE COUNTY, OHIO**

COMBINED STATEMENT OF CASH RECEIPTS, CASH DISBURSEMENTS,  
AND ENCUMBRANCES COMPARED WITH EXPENDITURE  
AUTHORITY - BUDGET AND ACTUAL -  
FOR THE YEAR ENDED DECEMBER 31, 2000

Fund Types	Receipts				Disbursements					Variance Favorable (Unfavorable)	
	County Certified Unencumbered Cash	Budget	Total Estimated Resources	Actual 2000 Receipts	Variance Favorable (Unfavorable)	Prior Year Carryover Appropriations	2000 Appropriations	Total	Actual 2000 Disbursements		Encumbrances Outstanding at 12/31/00
Governmental:											
General	\$ 70,588	\$ 38,264	\$ 108,852	\$ 45,150	\$ 6,886	\$ -	\$ 108,852	\$ 108,852	\$ 37,275	\$ -	\$ 71,577
Special Revenue	30,283	14,719	45,002	10,368	(4,351)	-	45,002	45,002	9,727	-	35,275
<b>Total (Memorandum Only)</b>	<b>\$ 100,871</b>	<b>\$ 52,983</b>	<b>\$ 153,854</b>	<b>\$ 55,518</b>	<b>\$ 2,535</b>	<b>\$ -</b>	<b>\$ 153,854</b>	<b>\$ 153,854</b>	<b>\$ 47,002</b>	<b>\$ -</b>	<b>\$ 106,852</b>

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

**VILLAGE OF ROSSBURG  
DARKE COUNTY, OHIO**

NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEARS ENDED DECEMBER 31, 2001 AND 2000

**NOTE 1 - DESCRIPTION OF THE ENTITY**

The Village of Rossburg, Darke County, (“the Village”) is a body politic and corporate established for the purpose of exercising the rights and privileges conveyed to it by the constitution and laws of the State of Ohio.

The Village operates under a council-mayor form of government and provides the following services: general governmental services, street maintenance, park operations, leisure time activities, basic utilities and police services.

Management believes the financial statements included in this report represent all of the funds of the Village over which the Village officials have direct operating control.

**NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

The most significant of the Village’s accounting policies are described below.

**A. BASIS OF PRESENTATION - FUND ACCOUNTING**

The accounts of the Village are maintained on the basis of funds, each of which is considered a separate accounting entity. The operations of each fund are accounted for with a separate set of self-balancing accounts. The following fund types are used by the Village.

*GOVERNMENTAL FUNDS*

*General Fund*

The general fund is used to account for all activities of the Village not required to be included in another fund. The general fund balance is available to the Village for any purpose provided it is expended or transferred according to the general laws of Ohio.

*Special Revenue Funds*

These funds are used to account for the proceeds of specific revenue sources that are legally restricted to expenditures for specific purposes.

**VILLAGE OF ROSSBURG  
DARKE COUNTY, OHIO**

NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEARS ENDED DECEMBER 31, 2001 AND 2000

**NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - (Continued)**

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.

*Park Fund* - This fund receives grants and donations for the improvement of the community park.

**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. BUDGETARY PROCESS**

The budgetary process is prescribed by provisions of the Ohio Revised Code and entails the preparation of budgetary documents within an established timetable. The major documents prepared are the tax budget, the certificate of estimated resources, and the appropriation resolution, all of which are prepared on the budgetary basis of accounting. The certificate of estimated resources and the appropriations resolution are subject to amendment throughout the year with the legal restriction that appropriations cannot exceed estimated resources, as certified. All funds are legally required to be budgeted and appropriated. The primary level of budgetary control is at the object level within each department within each fund. Any budgetary modifications at this level may only be made by resolution of the Village's Council.

**VILLAGE OF ROSSBURG  
DARKE COUNTY, OHIO**

NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEARS ENDED DECEMBER 31, 2001 AND 2000

**NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - (Continued)**

*Tax Budget:*

A budget of estimated cash receipts and disbursements is submitted to the County Auditor, as secretary of the County Budget Commission, by July 20 of each year, for the period January 1 to December 31 of the following year. All funds are legally required to be budgeted. The expressed purpose of the tax budget is to reflect the need for existing (or increased) tax rates.

*Estimated Resources:*

The County Budget Commission determines if the budget substantiates a need to levy the full amount of authorized property tax rates and reviews receipt estimates. The County Budget Commission certifies its actions to the Village by September 1. As part of this certification, the Village receives the official certificate of estimated resources, which states the projected receipts of each fund. On or about January 1, the certificate is amended to include unencumbered fund balances at December 31 of the preceding year. Further amendments may be made during the year if the Village determines that receipts collected will be greater than or less than the prior estimates, and the Budget Commission finds the revised estimates to be reasonable. Prior to December 31, the Village must revise its budget so that the total contemplated expenditures from a fund during the ensuing fiscal year will not exceed the amount stated in the certificate of estimated resources. The revised budget then serves as the basis for the annual appropriation measure.

*Appropriations:*

A temporary appropriation measure to control cash disbursements may be passed on or about January 1 of each year for the period January to March 31. An annual appropriation measure must be passed by April 1 of each year for the period January 1 to December 31. The appropriations measure may be amended or supplemented during the year as new information becomes available. Appropriations may not exceed estimated resources. The Village legally adopted supplemental appropriations in 2001 and 2000.

*Encumbrances:*

As part of formal budgetary control, purchase orders, contracts, and other commitments for the expenditure of funds are recorded in order to reserve the portion of the applicable appropriation.

**VILLAGE OF ROSSBURG  
DARKE COUNTY, OHIO**

NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEARS ENDED DECEMBER 31, 2001 AND 2000

**NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - (Continued)**

At the close of each fiscal year, the unencumbered balance of each appropriation reverts to the respective fund from which it was appropriated and becomes subject to future appropriations. The encumbered appropriation balance is carried forward to the succeeding fiscal year and need not be reappropriated. The Village had no outstanding encumbrances at December 31, 2000.

**D. CASH AND CASH EQUIVALENTS**

For reporting purposes, the Village considers "Cash and Cash Equivalents" to be cash on hand, demand deposits, and all investments held by the Village with a maturity date less than or equal to three months from the date of purchase. Interest income earned and received by the Village totaled \$2,022 and \$2,079 for the years ended December 31, 2001 and 2000, respectively.

**E. PROPERTY, PLANT AND EQUIPMENT**

Fixed assets are not capitalized in any of the Village's funds. Instead, capital acquisition and construction costs are reflected as expenditures in the fund in the year expended. The costs of normal maintenance and repairs are also expended, along with improvements. Depreciation is not recorded.

**F. INTERGOVERNMENTAL REVENUES**

Intergovernmental revenues, such as entitlements and grants awarded on a non-reimbursable basis are recorded when received in accordance with the Village's cash basis method of accounting.

**G. TOTAL COLUMNS ON FINANCIAL STATEMENTS**

Total columns on the financial statements are captioned "Total (Memorandum Only)" to indicate that they are presented only to facilitate financial analysis. Interfund-type eliminations have not been made in the aggregation of this data.

**VILLAGE OF ROSSBURG  
DARKE COUNTY, OHIO**

NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEARS ENDED DECEMBER 31, 2001 AND 2000

**NOTE 3 - COMPLIANCE**

- A. The following funds had expenditures in excess of appropriations for the years ended December 31, 2001 and 2000 in noncompliance with Ohio Revised Code Section 5705.41(B):

	<u>Expenditures</u>	<u>Appropriations</u>	<u>Excess</u>
<u>2001:</u>			
<u>Fund Type/Fund/Department/Object</u>			
<u>General Fund</u>			
Parks: Supplies and Materials	\$6,256	\$4,000	\$2,256
Other General Government:			
Supplies and Materials	522	200	322
<u>2000:</u>			
<u>Fund Type/Fund/Department/Object</u>			
<u>Special Revenue Fund Type:</u>			
<u>Street Construction Maintenance and Repair:</u>			
Street Maintenance: Supplies and Materials	1,165	1,000	165
Storm Sewer: Supplies and Materials	2,887	2,000	887
Traffic Signs: Supplies and Materials	269	0	269

- B. The following fund had appropriations in excess of estimated resources for the year ended December 31, 2001, in noncompliance with Ohio Revised Code Section 5705.39:

<u>Fund Type/Fund</u>	<u>Appropriations</u>	<u>Estimated Resources</u>	<u>Excess</u>
<u>Special Revenue Fund Type:</u>			
Park Fund	\$6,528	\$4,217	\$2,311

**NOTE 4 - EQUITY IN POOLED CASH & CASH EQUIVALENTS**

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>2001</u>	<u>2000</u>
Deposits	<u>\$123,658</u>	<u>\$109,387</u>

Deposits: Deposits are either (1) insured by Federal Depository Insurance Corporation, or (2) collateralized by securities specifically pledged by the financial institution to the Village.



**VILLAGE OF ROSSBURG  
DARKE COUNTY, OHIO**

NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEARS ENDED DECEMBER 31, 2001 AND 2000

**NOTE 5 - PROPERTY TAX**

Real property taxes become a lien on January 1 preceding the October 1 date for which rates are adopted by the Village. 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 annually. However, if the property owner elects, they may make semiannual payments.

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.

**NOTE 6 - RETIREMENT SYSTEM**

The Village's 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 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 through June 30, 2000. PERS temporarily reduced the employer contribution rate to 8.13% effective July 1, 2000 through December 31, 2000. As of December 31, 2001, the Village has paid all contributions required through December 31, 2001 and 2000.

**VILLAGE OF ROSSBURG  
DARKE COUNTY, OHIO**

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

**NOTE 7 - RISK MANAGEMENT**

In 2001 and 2000, the Village had obtained commercial insurance for the following risks:

- Comprehensive property and general liability
- Vehicles
- Errors and omissions
- General liability and casualty
- Public official's liability

**NOTE 8 - CONTINGENT LIABILITY**

**LITIGATION**

The Village is currently not involved in litigation.

# TRIMBLE, JULIAN & GRUBE, INC.

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## **Report on Compliance and on Internal Control Over Financial Reporting Based on an Audit of Financial Statements Performed in Accordance With *Government Auditing Standards***

Members of Council and Mayor  
Village of Rossburg  
200 West Main Street  
Rossburg, Ohio 45362

We have audited the financial statements of the Village of Rossburg, Darke County, Ohio as of and for the years ended December 31, 2001 and 2000, and have issued our report thereon dated February 20, 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 of Rossburg's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations and contracts, 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-VOR-001 and 2001-VOR-002. We also noted certain immaterial instances of noncompliance that we have reported to management of the Village of Rossburg in a separate letter dated February 20, 2002.

Members of Council and Mayor  
Village of Rossburg

Internal Control Over Financial Reporting

In planning and performing our audit, we considered Village of Rossburg'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 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 we have reported to the management of the Village in a separate letter dated February 20, 2002.

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

Trimble, Julian & Grube, Inc.  
February 20, 2002

**VILLAGE OF ROSSBURG  
DARKE COUNTY, OHIO  
DECEMBER 31, 2001 AND 2000**

**SCHEDULE OF FINDINGS**

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

Finding Number	2001-VOR-001
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Ohio Revised Code Section 5705.41(B) in part requires that expenditures shall not exceed appropriations.

It was noted during the audit that in the years ended December 31, 2001 and 2000, the Village had expenditures in excess of appropriations in the following line items:

	<u>Expenditures</u>	<u>Appropriations</u>	<u>Excess</u>
<u>2001:</u>			
<u>Fund Type/Fund/Department/Object</u>			
<u>General Fund</u>			
Parks: Supplies and Materials	\$6,256	\$4,000	\$2,256
Other General Government:			
Supplies and Materials	522	200	322

<u>2000:</u>			
<u>Fund Type/Fund/Department/Object</u>			
<u>Special Revenue Fund Type:</u>			
<u>Street Construction Maintenance and Repair:</u>			
Street Maintenance: Supplies and Materials	1,165	1,000	165
Storm Sewer: Supplies and Materials	2,887	2,000	887
Traffic Signs: Supplies and Materials	269	0	269

With expenditures exceeding appropriations, the Village is spending monies that are not lawfully appropriated and certified.

We recommend that the Village comply with the Ohio Revised Code and Auditor of State Bulletin 97-010 by more frequently comparing actual expenditures to appropriations at the object level to avoid potential overspending.

**VILLAGE OF ROSSBURG  
DARKE COUNTY, OHIO  
DECEMBER 31, 2001 AND 2000**

**SCHEDULE OF FINDINGS**

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

Finding Number	2001-VOR-002
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Ohio Revised Code Section 5705.39 in part requires that total appropriations from each fund not exceed total estimated resources from each fund.

It was noted during the audit that in the year ended December 31, 2001, the Village had appropriations exceeding estimated resources in the following fund:

<u>Fund Type/Fund</u>	<u>Appropriations</u>	<u>Estimated Resources</u>	<u>Excess</u>
Special Revenue Fund Type:			
Park Fund	\$6,528	\$4,217	\$2,311

With appropriations exceeding estimated resources, the Village is spending monies that are not lawfully appropriated and certified for collection for those purposes and thus could cause a fund deficit.

We recommend that the Village comply with the Ohio Revised Code and Auditor of State Bulletin 97-010 by keeping more accurate appropriations versus estimated resources records and amending the budget prior to year end. If it is determined that estimated resources will be greater than initially anticipated, the Village should amend its official estimate in order to provide for any additional appropriations; however, appropriations should not exceed estimated resources. In addition, the Village should monitor its budgetary process on a regular basis.

**VILLAGE OF ROSSBURG  
DARKE COUNTY, OHIO  
DECEMBER 31, 2001 AND 2000**

**SCHEDULE OF PRIOR AUDIT FINDINGS**

Finding Number	Finding Summary	Fully Corrected?	Not Corrected; Partially Corrected; Significantly Different Corrective Action Taken; or Finding No Longer Valid; <i>Explain:</i>
1998-19416005-001	Ohio Revised Code § 5705.39	No	The Village is attempting to review and obtain amended certificates on a quarterly basis.







STATE OF OHIO  
OFFICE OF THE AUDITOR  

---

JIM PETRO, AUDITOR OF STATE

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**VILLAGE OF ROSSBURG**

**DARKE 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  
MAY 9, 2002**