



OHIO AUDITOR OF STATE
KEITH FABER



**VILLAGE OF CROOKSVILLE
PERRY COUNTY
DECEMBER 31, 2023 AND 2022**

TABLE OF CONTENTS

TITLE	PAGE
Independent Auditor's Report	1
Prepared by Management:	
Basic Financial Statements:	
Combined Statement of Receipts, Disbursements and Changes in Fund Balances (Regulatory Cash Basis) – All Governmental Fund Types – For the Year Ended December 31, 2023	5
Statement of Receipts, Disbursements and Change in Fund Balance (Regulatory Cash Basis) – Proprietary Fund Type – For the Year Ended December 31, 2023	6
Statement of Additions, Deductions and Change in Fund Balance (Regulatory Cash Basis) – Fiduciary Fund Type – For the Year Ended December 31, 2023	7
Notes to the Financial Statements – For the Year Ended December 31, 2023	9
Combined Statement of Receipts, Disbursements and Changes in Fund Balances (Regulatory Cash Basis) – All Governmental Fund Types – For the Year Ended December 31, 2022	23
Statement of Receipts, Disbursements and Change in Fund Balance (Regulatory Cash Basis) – Proprietary Fund Type – For the Year Ended December 31, 2022	24
Statement of Additions, Deductions and Change in Fund Balance (Regulatory Cash Basis) – Fiduciary Fund Type – For the Year Ended December 31, 2022	25
Notes to the Financial Statements – For the Year Ended December 31, 2022	27
Independent Auditor's Report on Internal Control Over Financial Reporting and on Compliance and Other Matters Required by <i>Government Auditing Standards</i>	41
Schedule of Findings.....	43
Prepared by Management:	
Summary Schedule of Prior Audit Findings	52

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OHIO AUDITOR OF STATE KEITH FABER



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INDEPENDENT AUDITOR'S REPORT

Village of Crooksville
Perry County
98 South Buckeye Street
Crooksville, Ohio 43731

To the Village Council:

Report on the Audit of the Financial Statements

Unmodified and Adverse Opinions

We have audited the financial statements of the Village of Crooksville, Perry County, Ohio (the Village), which comprises the cash balances, receipts and disbursements for each governmental and proprietary fund type and the fiduciary fund type combined total as of and for the years ended December 31, 2023 and 2022, and the related notes to the financial statements.

Unmodified Opinion on Regulatory Basis of Accounting

In our opinion, the accompanying financial statements referred to above present fairly, in all material respects, the cash balances, receipts and disbursements for each governmental and proprietary fund type and the fiduciary fund type combined total as of and for the years ended December 31, 2023 and 2022, and the related notes to the financial statements, in accordance with the financial reporting provisions which Ohio Revised Code Section 117.38 and Ohio Administrative Code Section 117-2-03(C) permit, described in Note 2.

Adverse Opinion on U.S. Generally Accepted Accounting Principles

In our opinion, because of the significance of the matter discussed in the *Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles* section of our report, the accompanying financial statements do not present fairly, in accordance with accounting principles generally accepted in the United States of America, the financial position of the Village, as of December 31, 2023 and 2022, or the changes in financial position or, where applicable, cash flows thereof for the years then ended.

Basis for Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS) and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the *Auditor's Responsibilities for the Audit of the Financial Statements* section of our report. We are required to be independent of the Village, and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles

As described in Note 2 of the financial statements, the financial statements are prepared by the Village on the basis of the financial reporting provisions of Ohio Revised Code Section 117.38 and Ohio Administrative Code Section 117-2-03(C), which is an accounting basis other than accounting principles generally accepted in the United States of America (GAAP), to satisfy these requirements. The effects on the financial statements of the variances between the regulatory basis of accounting described in Note 2 and accounting principles generally accepted in the United States of America, although not reasonably determinable, are presumed to be material and pervasive.

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with the financial reporting provisions Ohio Revised Code Section 117.38 and Ohio Administrative Code Section 117-2-03(C) permit. Management is also responsible for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the Village's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS and *Government Auditing Standards* will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with GAAS and *Government Auditing Standards*, we

- exercise professional judgment and maintain professional skepticism throughout the audit.
- identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Village's internal control. Accordingly, no such opinion is expressed.
- evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.


- conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the Village's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated November 12, 2025, 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 grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the Village's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Village's internal control over financial reporting and compliance.

KEITH FABER
Ohio Auditor of State



Tiffany L. Ridenbaugh, CPA, CFE, CGFM
Chief Deputy Auditor

November 12, 2025

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Village of Crooksville
Perry County
Combined Statement of Receipts, Disbursements
and Changes in Fund Balances (Regulatory Cash Basis)
All Governmental Fund Types
For the Year Ended December 31, 2023

	General	Special Revenue	Debt Service	Capital Projects	Totals (Memorandum Only)
Cash Receipts					
Property and Other Local Taxes	\$63,776	\$171,528	\$0	\$0	\$235,304
Municipal Income Tax	759,508	0	0	0	759,508
Intergovernmental	65,451	175,506	0	0	240,957
Charges for Services	2,804	632,307	0	0	635,111
Fines, Licenses and Permits	2,670	4,052	0	0	6,722
Earnings on Investments	3,841	16,323	0	0	20,164
Miscellaneous	1,795	56,061	11,913	0	69,769
<i>Total Cash Receipts</i>	<u>899,845</u>	<u>1,055,777</u>	<u>11,913</u>	<u>0</u>	<u>1,967,535</u>
Cash Disbursements					
Current:					
Security of Persons and Property	157,460	545,546	0	0	703,006
Leisure Time Activities	150	160,950	0	21,608	182,708
Community Environment	137,547	0	0	0	137,547
Transportation	0	342,029	0	0	342,029
General Government	255,610	109,753	0	0	365,363
Capital Outlay	0	11,911	0	0	11,911
Debt Service:					
Principal Retirement	0	0	156,302	0	156,302
Interest and Fiscal Charges	0	0	94,066	0	94,066
<i>Total Cash Disbursements</i>	<u>550,767</u>	<u>1,170,189</u>	<u>250,368</u>	<u>21,608</u>	<u>1,992,932</u>
<i>Excess of Receipts Over (Under) Disbursements</i>	<u>349,078</u>	<u>(114,412)</u>	<u>(238,455)</u>	<u>(21,608)</u>	<u>(25,397)</u>
Other Financing Receipts (Disbursements)					
Sale of Capital Assets	0	0	0	302,500	302,500
Transfers In	0	65,927	229,087	0	295,014
Transfers Out	(73,718)	(173,860)	0	0	(247,578)
<i>Total Other Financing Receipts (Disbursements)</i>	<u>(73,718)</u>	<u>(107,933)</u>	<u>229,087</u>	<u>302,500</u>	<u>349,936</u>
<i>Net Change in Fund Cash Balances</i>	<u>275,360</u>	<u>(222,345)</u>	<u>(9,368)</u>	<u>280,892</u>	<u>324,539</u>
<i>Fund Cash Balances, January 1</i>	<u>221,714</u>	<u>567,019</u>	<u>2,324</u>	<u>(36,558)</u>	<u>754,499</u>
<i>Fund Cash Balances, December 31</i>	<u>\$497,074</u>	<u>\$344,674</u>	<u>(\$7,044)</u>	<u>\$244,334</u>	<u>\$1,079,038</u>

See accompanying notes to the basic financial statements

Village of Crooksville
Perry County
Statement of Receipts, Disbursements
and Change in Fund Balance (Regulatory Cash Basis)
Proprietary Fund Type
For the Year Ended December 31, 2023

	<u>Enterprise</u>
Operating Cash Receipts	
Charges for Services	<u>\$1,980,916</u>
<i>Total Operating Cash Receipts</i>	<u>1,980,916</u>
Operating Cash Disbursements	
Personal Services	324,459
Fringe Benefits	141,156
Contractual Services	1,210,535
Supplies and Materials	197,145
Other	<u>10,201</u>
<i>Total Operating Cash Disbursements</i>	<u>1,883,496</u>
<i>Operating Income</i>	<u>97,420</u>
Non-Operating Receipts (Disbursements)	
Special Assessments	40,032
Miscellaneous Receipts	6,146
Capital Outlay	(43,563)
Principal Retirement	(90,048)
Interest and Other Fiscal Charges	(24,744)
Other Financing Sources	<u>44,755</u>
<i>Total Non-Operating Receipts (Disbursements)</i>	<u>(67,422)</u>
<i>Income (Loss) before Capital Contributions, Special Item, Extraordinary Item, Transfers and Advances</i>	29,998
Transfers In	382,464
Transfers Out	<u>(429,900)</u>
<i>Net Change in Fund Cash Balance</i>	(17,438)
<i>Fund Cash Balance, January 1</i>	<u>3,656,465</u>
<i>Fund Cash Balance, December 31</i>	<u><u>\$3,639,027</u></u>
<i>See accompanying notes to the basic financial statements</i>	

Village of Crooksville
Perry County
Statement of Additions, Deductions
and Change in Fund Balance (Regulatory Cash Basis)
Fiduciary Fund Type
For the Year Ended December 31, 2023

	<u>Custodial</u>
Additions	
Other Amounts Collected for Distribution	<u>\$7,950</u>
<i>Total Additions</i>	<u>7,950</u>
Deductions	
Distributions to Other Governments	1,621
Distributions to Other Funds (Primary Gov't)	5,233
Other Distributions	<u>1,096</u>
<i>Total Deductions</i>	<u>7,950</u>
<i>Net Change in Fund Balance</i>	0
<i>Fund Cash Balance, January 1</i>	<u>0</u>
<i>Fund Cash Balance, December 31</i>	<u><u>\$0</u></u>
<i>See accompanying notes to the basic financial statements</i>	

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Village of Crooksville
Notes to the Financial Statements
For the Year Ended December 31, 2023

Note 1- Reporting Entity

The Village of Crooksville, Perry County, Ohio (the Village), is a body politic and corporate 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 six-member Council elected at large for four-year terms. The Mayor is elected to a four-year term, and votes only to break a tie.

The reporting entity is comprised of the primary government, component units and other organizations that were included to ensure that the financial statements of the Village are not misleading.

Primary Government

The primary government consists of all funds, departments, boards, and agencies that are not legally separate from the Village. The primary government of the Village of Crooksville provides the following services to its citizens: police and fire protection, parks and recreation, street maintenance and repairs, and water and sewer services.

The Village's management believes these financial statements present all activities for which the Village is financially accountable.

Note 2- Summary of Significant Accounting Policies

Basis of Presentation

The Village's financial statements consist of a combined statement of receipts, disbursements and changes in fund balances (regulatory cash basis) for all governmental fund types, and a combined statement of receipts, disbursements and changes in fund balances (regulatory cash basis) for all proprietary fund types and a combined statement of additions, deductions and changes in fund balances (regulatory cash basis) all fiduciary fund types which are all organized on a fund type basis.

Fund Accounting

The Village uses funds to maintain its financial records during the year. A fund is defined as a fiscal and accounting entity with a self-balancing set of accounts. The funds of the Village are presented below:

General Fund is used to account for all financial resources, except those required to be accounted for 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 account for and report the proceeds of specific revenue sources that are restricted or committed to expenditure for specified purposes other than debt service or capital projects. The Village had the following significant Special Revenue Funds:

Street Construction Maintenance and Repair The street construction maintenance and repair fund accounts for and reports that portion of the State gasoline tax and motor vehicle license registration fees restricted for construction, maintenance, and repair of streets within the Village.

EMS Fund receives monies from charges for services related to emergency medical services to offset the costs of equipment for emergency medical protection.

Village of Crooksville
Notes to the Financial Statements
For the Year Ended December 31, 2023

Debt Service Funds These funds account for and report financial resources that are restricted, committed, or assigned to expenditure for principal and interest. The Village had the following significant Debt Service Funds:

Municipal Debt Service Fund expends monies for debt on the Municipal building.

Fire and EMS Building Bond Debt Fund expends monies for debt on the Fire and EMS Building

Capital Project Funds These funds account for and report financial resources that are restricted, committed, or assigned to expenditure for capital outlays, including the acquisition or construction of capital facilities and other capital assets. The Village had the following significant capital project funds:

Fire and EMS Building Construction Fund The Fire and EMS building construction fund accounts for and reports proceeds of general obligation bonds. The proceeds are restricted for construction of a new Fire and EMS building.

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

Water Fund – The water fund accounts for the provision of water to the residents and commercial users located within the Village.

Sewer Fund – The sewer fund accounts for the provision of sanitary sewer services to the residents and commercial users within the Village.

Fiduciary Funds Fiduciary funds include private purpose trust funds, investment trust funds, and custodial funds. Trust funds account for assets held under a trust agreement meeting certain criteria.

Custodial funds are purely custodial in nature and are used to report fiduciary activity that is not required to be reported in a trust fund. The Village's custodial fund accounts for Mayor's Court activity.

A. Basis of Accounting

These financial statements follow the accounting basis permitted by the financial reporting provisions of Ohio Revised Code Section 117.38 and Ohio Administrative Code Section 117-2-03 (C). This basis is similar to the cash receipts and disbursements accounting basis. The Board recognizes receipts when received in cash rather than when earned, and recognizes disbursements 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 the financial reporting provisions of Ohio Revised Code Section 117.38 and Ohio Administrative Code Section 117-2-03 (C) permit.

Village of Crooksville
Notes to the Financial Statements
For the Year Ended December 31, 2023

B. Budgetary Process

All funds, except custodial funds, are legally required to be budgeted and appropriated. The major documents prepared are the tax budget, the certificate of estimated resources, and the appropriations ordinance, all of which are prepared on the budgetary basis of accounting. The tax budget demonstrates a need for existing or increased tax rates. The certificate of estimated resources establishes a limit on the amount the Village Council may appropriate.

The appropriations ordinance is Village Council's authorization to spend resources and set annual limits on cash disbursements plus encumbrances at the level of control selected by the Village Council. The legal level of control has been established by Village Council at the fund, department, and object level for all funds.

The certificate of estimated resources may be amended during the year if projected increases or decreases in receipts are identified by the Village Clerk. The amounts reported as the original budgeted amounts on the budgetary statements reflect the amounts on the certificate of estimated resources when the original appropriations were adopted. The amounts reported as the final budgeted amounts on the budgetary statements reflect the amounts on the amended certificate of estimated resources in effect at the time final appropriations were passed by Village Council.

The appropriations ordinance is subject to amendment throughout the year with the restrictions that appropriations cannot exceed estimated resources. The amounts reported as the original budgeted amounts reflect the first appropriation ordinance for that fund that covered the entire year, including amounts automatically carried forward from prior years. The amounts reported as the final budgeted amounts represent the final appropriation amounts passed by Village Council during the year.

A summary of budgetary activity appears in Note 4.

C. Cash and Investments

Investments of the cash management pool and investments with an original maturity of three months or less at the time of purchase are presented on the financial statements as cash equivalents. Investments with an initial maturity of more than three months that were not purchased from the pool are reported as investments.

Investments are reported as assets. Accordingly, purchases of investments are not recorded as disbursements, and sales of investments are not recorded as receipts. Gains or losses at the time of sale are recorded as receipts or negative receipts (contra revenue), respectively.

During 2023, the Village had its monies in checking accounts and STAR Ohio. The Village's deposits are insured by the Federal Depository Insurance Corporation or by the financial institutions participation in the Ohio Pooled Collateral System (OPCS), a collateral pool of eligible securities deposited with a qualified trustee and pledged to the Treasurer of State to secure the repayment of all public monies deposited in the financial institution.

Village of Crooksville
Notes to the Financial Statements
For the Year Ended December 31, 2023

STAR Ohio (The State Treasury Asset Reserve of Ohio), is an investment pool, managed by the State Treasurer's Office, which allows governments within the State to pool their funds for investment purposes. STAR Ohio is not registered with the SEC as an investment company, but has adopted Governmental Accounting Standards Board (GASB), Statement No. 79, "Certain External Investment Pools and Pool Participants". The Village measures their investment in STAR Ohio at the net asset value (NAV) per share provided by STAR Ohio. The NAV per share is calculated on an amortized cost basis that provides an NAV per share that approximates fair value.

For 2023, there were no limitations or restrictions on any participant withdrawals due to redemption notice periods, liquidity fees, or redemption gates. However, notice must be given 24 hours in advance of all deposits and withdrawals exceeding \$25 million.

STAR Ohio reserves the right to limit the transaction to \$50 million, requiring the excess amount to be transacted the following business day(s), but only to the \$50 million limit. All accounts of the participant will be combined for these purposes.

Interest earnings are allocated to Village funds according to State statutes, grant requirements, or debt related restrictions. Interest receipts credited to the General Fund was \$3,841 during 2023.

D. Restricted Assets

Assets are reported as restricted when limitations on their use change the nature or normal understanding of the asset. Such constraints are either imposed by creditors, contributors, grantors, or laws of other governments, or are imposed by law through constitutional provisions or enabling legislation.

E. Inventory and Prepaid Items

The Village reports disbursements for inventory and prepaid items when paid. These items are not reflected as assets in the accompanying financial statements.

F. Capital Assets

Acquisitions of property, plant and equipment are recorded as disbursements when paid. These items are not reflected as assets in the accompanying financial statements.

G. Accumulated Leave

In certain circumstances, such as upon leaving employment or retirement, employees are entitled to cash payments for unused vacation and sick leave. Unpaid vacation and sick leave are not reflected as liabilities under the cash basis of accounting used by the Village.

H. Employer Contributions to Cost- Sharing Pension Plans

The Village recognizes the disbursement for employer contributions to cost-sharing pension plans when they are paid.

Village of Crooksville
Notes to the Financial Statements
For the Year Ended December 31, 2023

I. Fund Balance

Fund balance is divided into five classifications based primarily on the extent to which the Village is bound to observe constraints imposed upon the use of the resources in the governmental funds. The classifications are as follows:

Non-spendable The non-spendable fund balance category includes amounts that cannot be spent because they are not in spendable form, or are legally or contractually required to be maintained intact. The “not in spendable form” criterion includes items that are not expected to be converted to cash. It also includes the long-term amount of Interfund loans.

Restricted Fund balance is reported as restricted when constraints placed on the use of resources are either externally imposed by creditors (such as through debt covenants), grantors, contributors, or laws or regulations of other governments; or is imposed by law through constitutional provisions.

Enabling legislation authorizes the Village to assess, levy, charge, or otherwise mandate payment of resources (from external resource providers) and includes a legally enforceable requirement that those resources be used only for the specific purposes stipulated in the legislation. Legal enforceability means that the Village can be compelled by an external party-such as citizens, public interest groups, or the judiciary to use resources created by enabling legislation only for the purposes specified by the legislation.

Committed The committed fund balance classification includes amounts that can be used only for the specific purpose imposed by formal action (ordinance or resolution, as both are legally binding) of Village Council. Those committed amounts cannot be used for any other purpose unless Council removes or changes the specified use by taking the same type of action (ordinance or resolution) it employed to previous commit those amounts. In contrast to fund balance that is restricted by enabling legislation, the committed fund balance classification may be redeployed for other purposes with appropriate due process. Constraints imposed on the use of committed amounts are imposed by Village Council, separate from the authorization to raise the underlying revenue; therefore, compliance with these constraints is not considered to be legally enforceable. Committed fund balance also incorporates contractual obligations to the extent that existing resources in the fund have been specifically committed for use in satisfying those contractual requirements.

Assigned Amounts in the assigned fund balance classification are intended to be used by the Village for specific purposes, but do not meet the criteria to be classified as restricted or committed. In governmental funds other than the general fund, assigned fund balance represents the remaining amount that is not restricted or committed. In the general fund, assigned amounts represent intended uses established by the Village Council or a Village official delegated that authority by resolution, or by State Statute. State Statute authorizes the Village Auditor to assign fund balance for purchases on order provided such amounts have been lawfully appropriated.

Unassigned Unassigned fund balance is the residual classification for the general fund and includes amounts not contained in the other classifications. In other governmental funds, the unassigned classification is used only to report a deficit balance.

Village of Crooksville
Notes to the Financial Statements
For the Year Ended December 31, 2023

The Village applies restricted resources first when expenditures are incurred for purposes for which either restricted or unrestricted (committed, assigned, and unassigned) amounts are available. Similarly, within unrestricted fund balance, committed amounts are reduced first followed by assigned, and then unassigned amounts when expenditures are incurred for purposes for which amounts in any of the unrestricted fund balance classifications could be used.

For regulatory purposes, limited disclosure related to fund balance is included in Note 14

Note 3- Compliance

Contrary to Ohio law, for the year ended December 31, 2023, appropriations exceeded total estimated resources in the General, Street, Income Tax, Fire Levy, and Sewage System funds by \$23,511, \$6,083, \$466,313, \$62,039 and \$161,970, respectively and expenditures exceeded appropriations of \$11,511, \$80,441 and \$10,516, in the Street, EMS and Sewage System Funds. Also contrary to Ohio law, the State Highway Special Revenue Fund and Fire and EMS Building Bond Debt Service Fund had a deficit fund balance at December 31, 2023 in the amounts of \$34,675 and \$8,332, respectively.

Note 4- Budgetary Activity

Budgetary activity for the year ending December 31, 2023 follows:

2023 Budgeted vs. Actual Receipts			
Fund Type	Budgeted Receipts	Actual Receipts	Variance
General	\$633,998	\$899,901	\$265,903
Special Revenue	1,169,867	1,121,704	(48,163)
Debt Service	199,655	241,000	41,345
Capital Projects	75,065	302,500	227,435
Enterprise	2,581,041	2,454,313	(126,728)
Total	<u>\$4,659,626</u>	<u>\$5,019,418</u>	<u>\$359,792</u>

2023 Budgeted vs. Actual Budgetary Basis Expenditures			
Fund Type	Appropriation Authority	Budgetary Expenditures	Variance
General	\$1,127,112	\$627,182	\$499,930
Special Revenue	1,402,933	1,347,671	55,262
Debt Service	238,453	250,368	(11,915)
Capital Projects	74,555	21,608	52,947
Enterprise	2,544,963	2,475,327	69,636
Total	<u>\$5,388,016</u>	<u>\$4,722,156</u>	<u>\$665,860</u>

Note 5 – Deposits and Investments

To improve cash management, cash received by the Village is pooled. Monies for all funds are maintained in this pool. The Ohio Revised Code prescribes allowable deposits and investments. The Village also has segregated accounts which include clearing accounts and amounts with fiscal and escrow agents that are not part of this pool.

Village of Crooksville
Notes to the Financial Statements
For the Year Ended December 31, 2023

A summary of the Village's deposit and investment accounts are as follows:

	2023
<i>Cash Management Pool:</i>	
Demand deposits	\$4,438,354
Total deposits	<u>4,438,354</u>
STAR Ohio	279,704
Total investments	<u>279,704</u>
Total carrying amount of deposits and investments held in the Pool	<u><u>4,718,058</u></u>
<i>Segregated Accounts - Not held in the Pool:</i>	
Other Paying Agent Outside Account - Mayor's Court (Not held in Pool)	<u>0</u>
Total Outside Accounts	<u><u>0</u></u>

The Village does not use a separate payroll clearing account. The expenditures included in the accompanying financial statement reflect net payroll plus all remitted payroll withholdings. At December 31, 2023, the village is holding \$19,524 in unremitted employee payroll withholdings.

Deposits

Deposits are insured by the Federal Deposit Insurance Corporation or collateralized through the Ohio Pooled Collateral System (OPCS), a collateral pool of eligible securities deposited with a qualified trustee and pledged to the Treasurer of State to secure the repayment of all public monies deposited in the financial institution.

Investments

Investments in STAR Ohio are not evidenced by securities that exist in physical or book-entry form.

Note 6 – Income Taxes

The Village levies a 1.5 percent income tax whose proceeds are placed into the Income Tax (General) Fund. The Village levies and collects the tax on all income earned within the Village as well as on incomes of residents earned outside the Village. In the latter case, the Village allows a credit of the lesser of actual taxes paid to another city or 100 percent of the 1.5 percent tax rate on taxable income.

Employers within the Village are required to withhold income tax on employee earnings and remit the tax to the Village at least quarterly. Corporations and other individual taxpayers are also required to pay their estimated tax at least quarterly and file a final return annually.

Note 7 – Property Taxes

Property taxes include amounts levied against all real and public utility property located in the Village. Real property tax receipts received in 2023 for real and public utility property taxes represents collections of 2022 taxes.

2023 real property taxes are levied after October 1, 2023, on the assessed values as of January 1, 2023, the lien date. Assessed values for real property taxes are established by State law at 35 percent of appraised

Village of Crooksville
Notes to the Financial Statements
For the Year Ended December 31, 2023

market value. 2023 real property taxes are collected in and intended to finance 2022.

Real property taxes are payable annually or semi-annually. If paid annually, payment is due December 31; if paid semi-annually, the payment is due December 31, with the remainder payable by June 20. Under certain circumstances, State Statute permits later payment dates to be established.

Public utility tangible personal property currently is assessed at varying percentages of true value; public utility real property is assessed at 35 percent of true value. 2023 public utility property taxes which became a lien December 31, 2022 are levied after October 1, 2023 and are collected in 2022 with real property taxes.

The full tax rate for all Village operations for the year ended December 31, 2023 was \$59.55 per \$1,000 of assessed value. The assessed values of real property and public utility tangible property upon which 2023 property tax receipts were based are as follows:

• Real Property	\$109,215
• Public Utility Personal Property	\$ 55,960
• Total	<u>\$165,175</u>

Note 8 – Risk Management

The Village is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; injuries to employees; and natural disasters. During 2023, the Village contracted with Public Entities Pool of Ohio Insurance Company for various types of insurance as follows:

Type of Coverage	Coverage	Deductible
Property	\$15,640,542	\$1,000.00
Misc. Scheduled Equipment	\$841,437	\$1,000.00
Misc. Unscheduled Equipment	\$1,000,000	\$1,000.00
Fire Legal Liability	\$100,000	None
Automobile Liability	\$1,000,000	None
General Liability	\$1,000,000/\$3,000,000	None
Public Officials Liability	\$1,000,000/\$3,000,000	\$2,500.00
Law Enforcement Liability	\$1,000,000/\$3,000,000	\$2,500.00
Employment Practice Liability	\$1,000,000/\$3,000,000	\$2,500.00
Employee Benefits Liability	\$1,000,000/\$3,000,000	\$1,000.00
Excess Liability	\$1,000,000/\$3,000,000	None
Computer Property Coverage	\$100,000	\$250.00
Forgery & Alliteration	\$25,000	\$250.00
Public Employee Dishonesty	\$100,000	\$1,000.00
Money and Securities Coverage	\$5,000	\$1,000.00
Computer Fraud	\$100,000	\$1,000.00

Settled claims have not exceeded this commercial coverage in any of the past three years and there was no significant reduction in coverage from the prior year.

Village of Crooksville
Notes to the Financial Statements
For the Year Ended December 31, 2023

Worker's Compensation coverage is provided by the State of Ohio. The Village pays the State Workers' Compensation System a premium based on a rate per \$100 of salaries. This rate is calculated based on accident history and administrative costs.

Note 9 – Defined Benefits Pension Plans

Ohio Public Employees Retirement System

Village employees belong to the Ohio Public Employees Retirement System (OPERS). OPERS is a cost-sharing, multiple-employer plan. The Ohio Revised Code prescribes this plan's benefits, which include postretirement health care and survivor and disability benefits.

The Ohio Revised Code also prescribes contribution rates. OPERS members contributed 10 percent of their gross salaries, and the Village contributed an amount equaling 14 percent of participants' gross salaries. The Village has paid all contributions required through December 31, 2023.

Ohio Police and Fire Retirement System

The Village's certified Fire Fighters and full-time Police Officers belong to the Ohio Police and Fire Pension Fund (OP&F). OP&F is a cost-sharing, multiple-employer plan. The Ohio Revised Code prescribes this plan's benefits, which include postretirement health care and survivor and disability benefits.

The Ohio Revised Code also prescribes contribution rates. OP&F participants contributed 12.25 percent of their wages. The Village contributed to OP&F an amount equal to 19.5 percent of full-time police members' wages and 24 percent of full-time fire fighters' wages. The Village has paid all contributions required through December 31, 2023.

Social Security

Some of the Village's employees contributed to Social Security. This plan provides retirement benefits, including survivor and disability benefits to participants.

Employees contributed 6.2 percent of their gross salaries. The Village contributed an amount equal to 6.2 percent of participants' gross salaries. The Village has paid all contributions required through December 31, 2023.

Note 10 – Postemployment Benefits

Both OPERS and OP&F offer cost-sharing, multiple-employer defined benefit postemployment plans, which include multiple health care plans including medical coverage, prescription drug coverage, deposits to a Health Reimbursement Arrangement, and Medicare Part B premium reimbursements, to qualifying benefit recipients. The portion of employer contributions allocated to health care for OPERS members in the Traditional Pension

Plan and Combined Plan was 0 percent during calendar year 2023. The portion of employer contributions allocated to health care for OPERS members in the Member Directed Plan was 4.0 percent during calendar year 2020. OP&F contributes 0.5 percent to fund these benefits.

Beginning January 1, 2019, OP&F changed its retiree health care model to a stipend-based health care model. A stipend funded by OP&F was placed in individual Health Reimbursement Accounts that retirees use to be reimbursed for health care expenses.

Village of Crooksville
Notes to the Financial Statements
For the Year Ended December 31, 2023

Effective January 1, 2022, OPERS discontinued the group plans currently offered to non-Medicare retirees and re-employed retirees. Instead, eligible non-Medicare retirees will select an individual medical plan. OPERS will provide a subsidy or allowance via an HRA allowance to those retirees who meet health care eligibility requirements. Retirees will be able to seek reimbursement for plan premiums and other qualified medical expenses.

Note 11 – Debt

A summary of debt for the years ended December 31, 2023 was as follows:

Loan	Principal	Interest Rate
OWDA #3957	\$3,293	2.00%
OWDA #4913	\$218,010	1.50%
OWDA #5069	\$84,108	0%
OWDA #5054	\$388,213	1.00%
OWDA #7771	\$1,132,645	0%
OWDA #7920	\$7,050	0%
Park Bleachers #9800001747	\$35,784	1.00%
Fire Station BDS #4101	\$713,322	3.20%
Mortgage Revenue Bonds	\$302,000	5.00%
Capital Facilities Bond (Fire/EMS) #3907	\$1,393,113	4.80%
Capital Facilities Bond (Municipal)#3901	\$257,600	4.20%
Total	<u>\$4,535,138</u>	

Loans	Balance 1/1/2023	Additions	Principal Reduction	Balance 12/31/2023	Due in One Year
OWDA	\$1,924,928	\$0	(\$91,609)	\$1,833,319	\$99,169
OPWC	\$8,108	\$0	(\$8,108)	\$0	\$0
Bonds	\$2,825,893	\$0	(\$159,858)	\$2,666,035	\$230,789
Loan	\$42,730	\$0	(\$6,946)	\$35,784	\$7,014
Total	<u>\$4,801,659</u>	<u>\$0</u>	<u>(\$266,522)</u>	<u>\$4,535,138</u>	<u>\$336,972</u>

The Ohio Water Development Authority (OWDA) Loan 3957 on September 25, 2003 has approved a \$54,870 loan related to the Sayre Reservoir Repair Project. The amount was disbursed in 2004. The loan will be repaid in semiannual installments of \$1,671 including interest, over 20 years. The loan is collateralized by water receipts. The Village has agreed to set utility rates sufficient to cover OWDA debt service requirements.

Village of Crooksville
Notes to the Financial Statements
For the Year Ended December 31, 2023

The Ohio Water Development Authority (OWDA) Loan 4913 relates to waterlines, booster stations and elevated storage. The amount of the loan is \$370,000. The loan will be repaid in semiannual payments of \$7,688 including interest over 30 years. The loan is collateralized by water receipts. The Village has agreed to set utility rates sufficient to cover OWDA debt service requirements.

The Ohio Public Works Commission (OPWC) Loan CR22R had an original issue amount of \$64,868 and relates to Village Street paving. The loan is being repaid in semiannual installments of \$4054 over 8 years and was paid in full during 2023.

Mortgage Revenue Bonds were issued in the amount of \$1,010,000 to finance the construction of a sanitary sewer collection and disposal system. The bonds are being repaid in annual installments over 40 years from user fees. The loan numbers are 92-03 and 92-05.

Capital Facilities Bonds were issued in the amount of \$946,900 to finance the building of the Village Administration Building. The bonds are being repaid in annual installments over 20 years.

The Ohio Water Development Authority Loan (5054) relates to the Burr Oak and Crooksville Interconnect Project. The loan is being repaid in semiannual payments over 30 years in payments of \$12,445 including interest.

The Ohio Water Development Authority Loan (5069) relates to the Burr Oak and Crooksville Interconnect Project. The loan is being repaid in semiannual payments over 30 years in payments of \$2,473.

The Ohio Water Development Authority Loan (7771) relates to a Water Systems Improvements Project. This loan is being repaid in semiannual payments over 30 years in payments of \$21,782.

Capital Facilities Bonds. Series 2019 were issued in the amount of \$1,500,000 to finance the building of the Fire - EMS Station. The bonds are being repaid in annual installments over 30 years.

Park Bleacher Loan was issued in 2022 in the amount of \$50,000 for the purchase of various park equipment. The loan will be repaid in annual payments over 7 years from the Village Park Fund.

Principal and interest requirements to retire debt outstanding at December 31, 2023 were as follows:

Year	OWDA Principal	OWDA Interest	Loan Principal	Loan Interest	Bond Principal	Bond Interest
2024	92,065	7,104	7,014	359	166,732	115,615
2025	82,116	6,660	7,085	288	174,703	108,402
2026	82,515	6,261	7,156	217	181,977	100,833
2027	82,919	5,857	7,228	145	189,358	83,127
2028	83,328	5,449	7,300	73	126,748	84,729
2029-2033	422,952	20,929			466,842	352,645
2034-2038	433,963	9,920			499,289	260,349
2039-2043	292,078	787			438,649	155,825
2044-2048	217,816	-			421,737	62,626
2049-2053	43,563	-			-	-
Total	-	-			-	-
	1,833,315	62,967	35,783	1,082	2,666,035	1,324,151

Village of Crooksville
Notes to the Financial Statements
For the Year Ended December 31, 2023

Note 12 – Leases

The Village leases vehicles and other equipment under non-cancelable leases.

The Village had a capital lease that relates to an EMS truck in 2018. The original lease amount was \$86,000 and the annual lease payment is \$19,075. First lease payment is not due until 2019. Final lease payment was paid in 2023.

Note 13 – Interfund Transfers

During 2023 the Village made the following transfers:

Fund	Transfers In	Transfers Out
Governmental		
General	\$ -	\$73,718
Special Revenue	65,927	173,860
Debt Service	229,087	-
Capital Projects	-	-
Business Type		
Enterprise	382,464	429,900
Total	<u>\$677,478</u>	<u>\$677,478</u>

The Village made the above transfers in accordance with the Ohio Revised Code.

The General Fund transfers to the Other Governmental Funds were made to provide additional resources for current operations. The Income Tax (General) Fund transfers to the General for current operations. These transfers are eliminated on the financial statements. The Income Tax (General) Fund, EMS, and Other Governmental Funds also transfers to the debt service funds for debt service requirements. The Income Tax fund also transfers to the Street Funds.

Water and Sewer operations transfer funds to various funds to provide resources for debt service. Various special funds transferred money to the debt service fund to pay related debt.

Note 14 – Fund Balances

Included in fund balance are amounts the Village cannot spend, including the balance of unclaimed monies which cannot be spent for five years and the unexpendable corpus of the permanent funds. Encumbrances are commitments related to unperformed contracts for goods or services. Encumbrance accounting is utilized to the extent necessary to assure effective budgetary control and accountability and to facilitate effective cash planning and control. At year end the balances of these amounts were as follows:

Village of Crooksville
Notes to the Financial Statements
For the Year Ended December 31, 2023

Fund Balances	General	Special Revenue	Debt Service	Capital Projects	Permanent	Total
Nonspendable:						\$0
Unclaimed Monies						0
Corpus						0
Outstanding Encumbrances	2,701	3,622	0	0	0	6,323
<i>Total</i>	<u>\$2,701</u>	<u>\$3,622</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$6,323</u>

The fund balance of special revenue funds is either restricted or committed. The fund balance of debt service funds and capital projects fund are restricted committed or assigned. The fund balance of permanent funds that is not part of the nonspendable corpus is either restricted or committed. These restricted, committed and assigned amounts in the special revenue, debt service, capital projects and permanent funds would include the outstanding encumbrances. In the general fund, outstanding encumbrances are considered assigned.

Note 15 – Contingent Liabilities

Amounts grantor agencies pay to the Village are subject to audit and adjustment by the grantor, principally the federal and state governments. Grantors may require refunding any disallowed costs. Management cannot presently determine amounts grantor may disallow. However, based on prior experience, management believes any refunds would be immaterial.

Note 16 – COVID-19

The United States and the State of Ohio declared a state of emergency in March 2020 due to the COVID-19 pandemic. The financial impact of COVID-19 and the ensuing emergency measures will impact subsequent periods of the Village. The Village's investment portfolio and the investments of the pension and other employee benefit plan in which the Village participates have incurred a significant decline in fair value, consistent with the general decline in financial markets. However, because the values of individual investments fluctuate with market conditions, and due to market volatility, the amount of losses that will be recognized in subsequent periods, if any, cannot be determined. In addition, the impact on the Village's future operating costs, revenues, and any recovery from emergency funding, either federal or state, cannot be estimated.

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Village of Crooksville
Perry County
Combined Statement of Receipts, Disbursements
and Changes in Fund Balances (Regulatory Cash Basis)
All Governmental Fund Types
For the Year Ended December 31, 2022

	General	Special Revenue	Debt Service	Capital Projects	Totals (Memorandum Only)
Cash Receipts					
Property and Other Local Taxes	\$60,486	\$210,785	\$0	\$0	\$271,271
Municipal Income Tax	719,043	0	0	0	719,043
Intergovernmental	64,463	263,654	0	0	328,117
Charges for Services	634	644,661	0	0	645,295
Fines, Licenses and Permits	4,313	6,431	0	0	10,744
Earnings on Investments	356	5,753	0	0	6,109
Miscellaneous	6,822	89,103	46,722	0	142,647
<i>Total Cash Receipts</i>	<u>856,117</u>	<u>1,220,387</u>	<u>46,722</u>	<u>0</u>	<u>2,123,226</u>
Cash Disbursements					
Current:					
Security of Persons and Property	183,768	481,925	0	0	665,693
Leisure Time Activities	150	191,526	0	0	191,676
Community Environment	169,496	355	0	0	169,851
Basic Utility Services	0	13,133	0	0	13,133
Transportation	0	404,707	0	0	404,707
General Government	170,199	62,030	0	0	232,229
Capital Outlay	0	47,122	0	47,541	94,663
Debt Service:					
Principal Retirement	0	0	153,992	0	153,992
Interest and Fiscal Charges	0	0	112,638	0	112,638
<i>Total Cash Disbursements</i>	<u>523,613</u>	<u>1,200,798</u>	<u>266,630</u>	<u>47,541</u>	<u>2,038,582</u>
<i>Excess of Receipts Over (Under) Disbursements</i>	<u>332,504</u>	<u>19,589</u>	<u>(219,908)</u>	<u>(47,541)</u>	<u>84,644</u>
Other Financing Receipts (Disbursements)					
Transfers In	17,000	187,500	207,840	0	412,340
Transfers Out	(175,263)	(189,552)	0	0	(364,815)
<i>Total Other Financing Receipts (Disbursements)</i>	<u>(158,263)</u>	<u>(2,052)</u>	<u>207,840</u>	<u>0</u>	<u>47,525</u>
<i>Net Change in Fund Cash Balances</i>	<u>174,241</u>	<u>17,537</u>	<u>(12,068)</u>	<u>(47,541)</u>	<u>132,169</u>
<i>Fund Cash Balances, January 1</i>	<u>47,473</u>	<u>549,482</u>	<u>14,392</u>	<u>10,983</u>	<u>622,330</u>
<i>Fund Cash Balances, December 31</i>	<u>\$221,714</u>	<u>\$567,019</u>	<u>\$2,324</u>	<u>(\$36,558)</u>	<u>\$754,499</u>

See accompanying notes to the basic financial statements

Village of Crooksville
Perry County
Statement of Receipts, Disbursements
and Change in Fund Balance (Regulatory Cash Basis)
Proprietary Fund Type
For the Year Ended December 31, 2022

	<u>Enterprise</u>
Operating Cash Receipts	
Charges for Services	<u>\$1,917,631</u>
<i>Total Operating Cash Receipts</i>	<u>1,917,631</u>
Operating Cash Disbursements	
Personal Services	266,365
Fringe Benefits	129,961
Contractual Services	934,840
Supplies and Materials	120,176
Other	<u>13,834</u>
<i>Total Operating Cash Disbursements</i>	<u>1,465,176</u>
<i>Operating Income</i>	<u>452,455</u>
Non-Operating Receipts (Disbursements)	
Special Assessments	39,699
Miscellaneous Receipts	7,609
Capital Outlay	(13,005)
Principal Retirement	(131,163)
Interest and Other Fiscal Charges	(27,207)
Other Financing Sources	<u>29,836</u>
<i>Total Non-Operating Receipts (Disbursements)</i>	<u>(94,231)</u>
<i>Income (Loss) before Capital Contributions, Special Item, Extraordinary Item, Transfers and Advances</i>	358,224
Transfers In	349,020
Transfers Out	<u>(396,546)</u>
<i>Net Change in Fund Cash Balance</i>	310,698
<i>Fund Cash Balance, January 1</i>	<u>3,345,767</u>
<i>Fund Cash Balance, December 31</i>	<u><u>\$3,656,465</u></u>

See accompanying notes to the basic financial statements

Village of Crooksville
Perry County
Statement of Additions, Deductions
and Change in Fund Balance (Regulatory Cash Basis)
Fiduciary Fund Type
For the Year Ended December 31, 2022

	<u>Custodial</u>
Additions	
Other Amounts Collected for Distribution	<u>\$11,184</u>
<i>Total Additions</i>	<u>11,184</u>
Deductions	
Distributions to Other Governments	2,536
Distributions to Other Funds (Primary Gov't)	8,056
Other Distributions	<u>592</u>
<i>Total Deductions</i>	<u>11,184</u>
<i>Net Change in Fund Balance</i>	0
<i>Fund Cash Balance, January 1</i>	<u>0</u>
<i>Fund Cash Balance, December 31</i>	<u><u>\$0</u></u>

See accompanying notes to the basic financial statements

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Village of Crooksville
Notes to the Financial Statements
For the Year Ended December 31, 2022

Note 1- Reporting Entity

The Village of Crooksville, Perry County, Ohio (the Village), is a body politic and corporate 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 six-member Council elected at large for four-year terms. The Mayor is elected to a four-year term, and votes only to break a tie.

The reporting entity is comprised of the primary government, component units and other organizations that were included to ensure that the financial statements of the Village are not misleading.

Primary Government

The primary government consists of all funds, departments, boards, and agencies that are not legally separate from the Village. The primary government of the Village of Crooksville provides the following services to its citizens: police and fire protection, parks and recreation, street maintenance and repairs, and water and sewer services.

The Village's management believes these financial statements present all activities for which the Village is financially accountable.

Note 2- Summary of Significant Accounting Policies

Basis of Presentation

The Village's financial statements consist of a combined statement of receipts, disbursements and changes in fund balances (regulatory cash basis) for all governmental fund types, and a combined statement of receipts, disbursements and changes in fund balances (regulatory cash basis) for all proprietary fund types and a combined statement of additions, deductions and changes in fund balances (regulatory cash basis) all fiduciary fund types which are all organized on a fund type basis.

Fund Accounting

The Village uses funds to maintain its financial records during the year. A fund is defined as a fiscal and accounting entity with a self-balancing set of accounts. The funds of the Village are presented below:

General Fund is used to account for all financial resources, except those required to be accounted for 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 account for and report the proceeds of specific revenue sources that are restricted or committed to expenditure for specified purposes other than debt service or capital projects. The Village had the following significant Special Revenue Funds:

Street Construction Maintenance and Repair The street construction maintenance and repair fund accounts for and reports that portion of the State gasoline tax and motor vehicle license registration fees restricted for construction, maintenance, and repair of streets within the Village.

EMS Fund receives monies from charges for services related to emergency medical services to offset the costs of equipment for emergency medical protection.

Village of Crooksville
Notes to the Financial Statements
For the Year Ended December 31, 2022

Debt Service Funds These funds account for and report financial resources that are restricted, committed, or assigned to expenditure for principal and interest. The Village had the following significant Debt Service Funds:

Municipal Debt Service Fund expends monies for debt on the Municipal building.

Fire and EMS Building Bond Debt Fund expends monies for debt on the Fire and EMS Building

Capital Project Funds These funds account for and report financial resources that are restricted, committed, or assigned to expenditure for capital outlays, including the acquisition or construction of capital facilities and other capital assets. The Village had the following significant capital project funds:

Fire and EMS Building Construction Fund The Fire and EMS building construction fund accounts for and reports proceeds of general obligation bonds. The proceeds are restricted for construction of a new Fire and EMS building.

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

Water Fund – The water fund accounts for the provision of water to the residents and commercial users located within the Village.

Sewer Fund – The sewer fund accounts for the provision of sanitary sewer services to the residents and commercial users within the Village.

Fiduciary Funds Fiduciary funds include private purpose trust funds, investment trust funds, and custodial funds. Trust funds account for assets held under a trust agreement meeting certain criteria.

Custodial funds are purely custodial in nature and are used to report fiduciary activity that is not required to be reported in a trust fund. The Village's custodial fund accounts for Mayor's Court activity.

A. Basis of Accounting

These financial statements follow the accounting basis permitted by the financial reporting provisions of Ohio Revised Code Section 117.38 and Ohio Administrative Code Section 117-2-03 (C). This basis is similar to the cash receipts and disbursements accounting basis. The Board recognizes receipts when received in cash rather than when earned, and recognizes disbursements 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 the financial reporting provisions of Ohio Revised Code Section 117.38 and Ohio Administrative Code Section 117-2-03 (C) permit.

Village of Crooksville
Notes to the Financial Statements
For the Year Ended December 31, 2022

B. Budgetary Process

All funds, except custodial funds, are legally required to be budgeted and appropriated. The major documents prepared are the tax budget, the certificate of estimated resources, and the appropriations ordinance, all of which are prepared on the budgetary basis of accounting. The tax budget demonstrates a need for existing or increased tax rates. The certificate of estimated resources establishes a limit on the amount the Village Council may appropriate.

The appropriations ordinance is Village Council's authorization to spend resources and set annual limits on cash disbursements plus encumbrances at the level of control selected by the Village Council. The legal level of control has been established by Village Council at the fund, department, and object level for all funds.

The certificate of estimated resources may be amended during the year if projected increases or decreases in receipts are identified by the Village Clerk. The amounts reported as the original budgeted amounts on the budgetary statements reflect the amounts on the certificate of estimated resources when the original appropriations were adopted. The amounts reported as the final budgeted amounts on the budgetary statements reflect the amounts on the amended certificate of estimated resources in effect at the time final appropriations were passed by Village Council.

The appropriations ordinance is subject to amendment throughout the year with the restrictions that appropriations cannot exceed estimated resources. The amounts reported as the original budgeted amounts reflect the first appropriation ordinance for that fund that covered the entire year, including amounts automatically carried forward from prior years. The amounts reported as the final budgeted amounts represent the final appropriation amounts passed by Village Council during the year.

A summary of budgetary activity appears in Note 4.

C. Cash and Investments

Investments of the cash management pool and investments with an original maturity of three months or less at the time of purchase are presented on the financial statements as cash equivalents. Investments with an initial maturity of more than three months that were not purchased from the pool are reported as investments.

Investments are reported as assets. Accordingly, purchases of investments are not recorded as disbursements, and sales of investments are not recorded as receipts. Gains or losses at the time of sale are recorded as receipts or negative receipts (contra revenue), respectively.

During 2022, the Village had its monies in checking accounts and STAR Ohio. The Village's deposits are insured by the Federal Depository Insurance Corporation or by the financial institutions participation in the Ohio Pooled Collateral System (OPCS), a collateral pool of eligible securities deposited with a qualified trustee and pledged to the Treasurer of State to secure the repayment of all public monies deposited in the financial institution.

Village of Crooksville
Notes to the Financial Statements
For the Year Ended December 31, 2022

STAR Ohio (The State Treasury Asset Reserve of Ohio), is an investment pool, managed by the State Treasurer's Office, which allows governments within the State to pool their funds for investment purposes. STAR Ohio is not registered with the SEC as an investment company, but has adopted Governmental Accounting Standards Board (GASB), Statement No. 79, "Certain External Investment Pools and Pool Participants". The Village measures their investment in STAR Ohio at the net asset value (NAV) per share provided by STAR Ohio. The NAV per share is calculated on an amortized cost basis that provides an NAV per share that approximates fair value.

For 2022, there were no limitations or restrictions on any participant withdrawals due to redemption notice periods, liquidity fees, or redemption gates. However, notice must be given 24 hours in advance of all deposits and withdrawals exceeding \$25 million.

STAR Ohio reserves the right to limit the transaction to \$50 million, requiring the excess amount to be transacted the following business day(s), but only to the \$50 million limit. All accounts of the participant will be combined for these purposes.

Interest earnings are allocated to Village funds according to State statutes, grant requirements, or debt related restrictions. Interest receipts credited to the General Fund during 2022 was \$356.

D. Restricted Assets

Assets are reported as restricted when limitations on their use change the nature or normal understanding of the asset. Such constraints are either imposed by creditors, contributors, grantors, or laws of other governments, or are imposed by law through constitutional provisions or enabling legislation.

E. Inventory and Prepaid Items

The Village reports disbursements for inventory and prepaid items when paid. These items are not reflected as assets in the accompanying financial statements.

F. Capital Assets

Acquisitions of property, plant and equipment are recorded as disbursements when paid. These items are not reflected as assets in the accompanying financial statements.

G. Accumulated Leave

In certain circumstances, such as upon leaving employment or retirement, employees are entitled to cash payments for unused vacation and sick leave. Unpaid vacation and sick leave are not reflected as liabilities under the cash basis of accounting used by the Village.

H. Employer Contributions to Cost- Sharing Pension Plans

The Village recognizes the disbursement for employer contributions to cost-sharing pension plans when they are paid.

Village of Crooksville
Notes to the Financial Statements
For the Year Ended December 31, 2022

I. Fund Balance

Fund balance is divided into five classifications based primarily on the extent to which the Village is bound to observe constraints imposed upon the use of the resources in the governmental funds. The classifications are as follows:

Non-spendable The non-spendable fund balance category includes amounts that cannot be spent because they are not in spendable form, or are legally or contractually required to be maintained intact. The “not in spendable form” criterion includes items that are not expected to be converted to cash. It also includes the long-term amount of Interfund loans.

Restricted Fund balance is reported as restricted when constraints placed on the use of resources are either externally imposed by creditors (such as through debt covenants), grantors, contributors, or laws or regulations of other governments; or is imposed by law through constitutional provisions.

Enabling legislation authorizes the Village to assess, levy, charge, or otherwise mandate payment of resources (from external resource providers) and includes a legally enforceable requirement that those resources be used only for the specific purposes stipulated in the legislation. Legal enforceability means that the Village can be compelled by an external party-such as citizens, public interest groups, or the judiciary to use resources created by enabling legislation only for the purposes specified by the legislation.

Committed The committed fund balance classification includes amounts that can be used only for the specific purpose imposed by formal action (ordinance or resolution, as both are legally binding) of Village Council. Those committed amounts cannot be used for any other purpose unless Council removes or changes the specified use by taking the same type of action (ordinance or resolution) it employed to previous commit those amounts. In contrast to fund balance that is restricted by enabling legislation, the committed fund balance classification may be redeployed for other purposes with appropriate due process. Constraints imposed on the use of committed amounts are imposed by Village Council, separate from the authorization to raise the underlying revenue; therefore, compliance with these constraints is not considered to be legally enforceable. Committed fund balance also incorporates contractual obligations to the extent that existing resources in the fund have been specifically committed for use in satisfying those contractual requirements.

Assigned Amounts in the assigned fund balance classification are intended to be used by the Village for specific purposes, but do not meet the criteria to be classified as restricted or committed. In governmental funds other than the general fund, assigned fund balance represents the remaining amount that is not restricted or committed. In the general fund, assigned amounts represent intended uses established by the Village Council or a Village official delegated that authority by resolution, or by State Statute. State Statute authorizes the Village Auditor to assign fund balance for purchases on order provided such amounts have been lawfully appropriated.

Unassigned Unassigned fund balance is the residual classification for the general fund and includes amounts not contained in the other classifications. In other governmental funds, the unassigned classification is used only to report a deficit balance.

Village of Crooksville
Notes to the Financial Statements
For the Year Ended December 31, 2022

The Village applies restricted resources first when expenditures are incurred for purposes for which either restricted or unrestricted (committed, assigned, and unassigned) amounts are available. Similarly, within unrestricted fund balance, committed amounts are reduced first followed by assigned, and then unassigned amounts when expenditures are incurred for purposes for which amounts in any of the unrestricted fund balance classifications could be used.

For regulatory purposes, limited disclosure related to fund balance is included in Note 14

Note 3- Compliance

Contrary to Ohio law, at December 31, 2022, the State Highway Special Revenue Fund, Fire and EMS Building Bond Debt Service Fund, and Fire and EMS Services Building Construction Capital Projects Fund had a cash deficit balance of \$7,809, \$8,327 and \$141,326, respectively. Also contrary to Ohio law, at December 31, 2022, the Water Works Capital Improvement and Sewage Debt Service funds had expenditures in excess of appropriations of \$9,131 and \$4,196, respectively.

Note 4- Budgetary Activity

Budgetary activity for the year ending December 31, 2022 follows:

2022 Budgeted vs. Actual Receipts			
Fund Type	Budgeted Receipts	Actual Receipts	Variance
General	\$1,084,166	\$872,334	(\$211,832)
Special Revenue	1,153,991	1,407,887	253,896
Debt Service	186,219	254,562	68,343
Capital Projects	440,000	0	(440,000)
Enterprise	2,179,489	2,343,795	164,306
Total	<u>\$5,043,865</u>	<u>\$4,878,578</u>	<u>(\$165,287)</u>

2022 Budgeted vs. Actual Budgetary Basis Expenditures			
Fund Type	Appropriation Authority	Budgetary Expenditures	Variance
General	\$ 1,105,462	\$701,438	\$404,024
Special Revenue	1,369,277	1,394,661	(25,384)
Debt Service	199,370	266,630	(67,260)
Capital Projects	600,983	47,541	553,442
Enterprise	3,962,700	2,036,951	1,925,749
Total	<u>\$7,237,792</u>	<u>\$4,447,221</u>	<u>\$2,790,571</u>

Note 5 – Deposits and Investments

To improve cash management, cash received by the Village is pooled. Monies for all funds are maintained in this pool. The Ohio Revised Code prescribes allowable deposits and investments. The Village also has segregated accounts which include clearing accounts and amounts with fiscal and escrow agents that are not part of this pool.

Village of Crooksville
Notes to the Financial Statements
For the Year Ended December 31, 2022

A summary of the Village's deposit and investment accounts are as follows:

	<u>2022</u>
<i>Cash Management Pool:</i>	
Demand deposits	\$4,168,600
Total deposits	<u>4,168,600</u>
 STAR Ohio	 242,359
Total investments	<u>242,359</u>
Total carrying amount of deposits and investments held in the Pool	<u><u>4,410,959</u></u>

The Village does not use a separate payroll clearing account. The expenditures included in the accompanying financial statement reflect net payroll plus all remitted payroll withholdings. At December 31, 2022, the village is holding \$20,566 in unremitted employee payroll withholdings.

Deposits

Deposits are insured by the Federal Deposit Insurance Corporation or collateralized through the Ohio Pooled Collateral System (OPCS), a collateral pool of eligible securities deposited with a qualified trustee and pledged to the Treasurer of State to secure the repayment of all public monies deposited in the financial institution.

Investments

Investments in STAR Ohio are not evidenced by securities that exist in physical or book-entry form.

Note 6 – Income Taxes

The Village levies a 1.5 percent income tax whose proceeds are placed into the Income Tax (General) Fund. The Village levies and collects the tax on all income earned within the Village as well as on incomes of residents earned outside the Village. In the latter case, the Village allows a credit of the lesser of actual taxes paid to another city or 100 percent of the 1.5 percent tax rate on taxable income.

Employers within the Village are required to withhold income tax on employee earnings and remit the tax to the Village at least quarterly. Corporations and other individual taxpayers are also required to pay their estimated tax at least quarterly and file a final return annually.

Note 7 – Property Taxes

Property taxes include amounts levied against all real and public utility property located in the Village. Real property tax receipts received in 2022 for real and public utility property taxes represents collections of 2021 taxes.

2022 real property taxes are levied after October 1, 2022, on the assessed values as of January 1, 2022, the lien date. Assessed values for real property taxes are established by State law at 35 percent of appraised market value. 2022 real property taxes are collected in and intended to finance 2023.

Real property taxes are payable annually or semi-annually. If paid annually, payment is due December 31; if paid semi-annually, the payment is due December 31, with the remainder payable by June 20. Under certain circumstances, State Statute permits later payment dates to be established.

Village of Crooksville
Notes to the Financial Statements
For the Year Ended December 31, 2022

Public utility tangible personal property currently is assessed at varying percentages of true value; public utility real property is assessed at 35 percent of true value. 2022 public utility property taxes which became a lien December 31, 2021 are levied after October 1, 2022 and are collected in 2023 with real property taxes.

The full tax rate for all Village operations for the year ended December 31, 2022 was \$59.55 per \$1,000 of assessed value. The assessed values of real property and public utility tangible property upon which 2022 property tax receipts were based are as follows:

• Real Property	\$95,895
• Public Utility Personal Property	\$ 53,729
• Total	<u>\$149,624</u>

Note 8 – Risk Management

The Village is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; injuries to employees; and natural disasters. During 2022, the Village contracted with Public Entities Pool of Ohio Insurance Company for various types of insurance as follows:

Type of Coverage	Coverage	Deductible
Property	\$15,640,542	\$1,000.00
Misc. Scheduled Equipment	\$841,437	\$1,000.00
Misc. Unscheduled Equipment	\$1,000,000	\$1,000.00
Fire Legal Liability	\$100,000	None
Automobile Liability	\$1,000,000	None
General Liability	\$1,000,000/\$3,000,000	None
Public Officials Liability	\$1,000,000/\$3,000,000	\$2,500.00
Law Enforcement Liability	\$1,000,000/\$3,000,000	\$2,500.00
Employment Practice Liability	\$1,000,000/\$3,000,000	\$2,500.00
Employee Benefits Liability	\$1,000,000/\$3,000,000	\$1,000.00
Excess Liability	\$1,000,000/\$3,000,000	None
Computer Property Coverage	\$100,000	\$250.00
Forgery & Alliteration	\$25,000	\$250.00
Public Employee Dishonesty	\$100,000	\$1,000.00
Money and Securities Coverage	\$5,000	\$1,000.00
Computer Fraud	\$100,000	\$1,000.00

Settled claims have not exceeded this commercial coverage in any of the past three years and there was no significant reduction in coverage from the prior year.

Worker's Compensation coverage is provided by the State of Ohio. The Village pays the State Workers' Compensation System a premium based on a rate per \$100 of salaries. This rate is calculated based on accident history and administrative costs.

Village of Crooksville
Notes to the Financial Statements
For the Year Ended December 31, 2022

Note 9 – Defined Benefits Pension Plans

Ohio Public Employees Retirement System

Village employees belong to the Ohio Public Employees Retirement System (OPERS). OPERS is a cost-sharing, multiple-employer plan. The Ohio Revised Code prescribes this plan's benefits, which include postretirement health care and survivor and disability benefits.

The Ohio Revised Code also prescribes contribution rates. OPERS members contributed 10 percent of their gross salaries, and the Village contributed an amount equaling 14 percent of participants' gross salaries. The Village has paid all contributions required through December 31, 2022.

Ohio Police and Fire Retirement System

The Village's certified Fire Fighters and full-time Police Officers belong to the Ohio Police and Fire Pension Fund (OP&F). OP&F is a cost-sharing, multiple-employer plan. The Ohio Revised Code prescribes this plan's benefits, which include postretirement health care and survivor and disability benefits.

The Ohio Revised Code also prescribes contribution rates. OP&F participants contributed 12.25 percent of their wages. The Village contributed to OP&F an amount equal to 19.5 percent of full-time police members' wages and 24 percent of full-time fire fighters' wages. The Village has paid all contributions required through December 31, 2022.

Social Security

Some of the Village's employees contributed to Social Security. This plan provides retirement benefits, including survivor and disability benefits to participants.

Employees contributed 6.2 percent of their gross salaries. The Village contributed an amount equal to 6.2 percent of participants' gross salaries. The Village has paid all contributions required through December 31, 2022.

Note 10 – Postemployment Benefits

Both OPERS and OP&F offer cost-sharing, multiple-employer defined benefit postemployment plans, which include multiple health care plans including medical coverage, prescription drug coverage, deposits to a Health Reimbursement Arrangement, and Medicare Part B premium reimbursements, to qualifying benefit recipients. The portion of employer contributions allocated to health care for OPERS members in the Traditional Pension

Plan and Combined Plan was 0 percent during calendar year 2022. The portion of employer contributions allocated to health care for OPERS members in the Member Directed Plan was 4.0 percent during calendar year 2020. OP&F contributes 0.5 percent to fund these benefits.

Beginning January 1, 2019, OP&F changed its retiree health care model to a stipend-based health care model. A stipend funded by OP&F was placed in individual Health Reimbursement Accounts that retirees use to be reimbursed for health care expenses.

Village of Crooksville
Notes to the Financial Statements
For the Year Ended December 31, 2022

Effective January 1, 2022, OPERS discontinued the group plans currently offered to non-Medicare retirees and re-employed retirees. Instead, eligible non-Medicare retirees will select an individual medical plan. OPERS will provide a subsidy or allowance via an HRA allowance to those retirees who meet health care eligibility requirements. Retirees will be able to seek reimbursement for plan premiums and other qualified medical expenses.

Note 11 – Debt

A summary of debt for the years ended December 31, 2022 was as follows:

Loan	Principal	Interest Rate
OWDA #3957	\$6,521	2.00%
OWDA #4913	\$229,981	1.50%
OWDA #5069	\$89,055	0%
OWDA #5054	\$409,063	1.00%
OWDA #7771	\$1,176,208	0%
OWDA #7920	\$14,100	0%
OPWC#CR22R	\$8,108	0%
Fire Station BDS #4101	\$744,551	3.20%
Mortgage Revenue Bonds	\$344,000	5.00%
Park Bleachers #9800001747	\$42,730	1.00%
Capital Facilities Bond (Fire/EMS) #3907	\$1,421,742	4.80%
Capital Facilities Bond (Municipal)#3901	\$315,600	4.20%
Total	<u>\$4,801,659</u>	

Loan Type	Balance 1/1/2022	Additions	Principal Reduction	Balance 12/31/2022	Due in One Year
OWDA	\$2,016,091	\$0	(\$91,163)	\$1,924,928	\$99,169
OPWC	\$16,217	\$0	(\$8,109)	\$8,108	\$8,108
Bonds	\$2,979,172	\$0	(\$153,279)	\$2,825,893	\$223,182
Loan	\$0	\$50,000	(\$7,270)	\$42,730	\$6,946
Total	<u>\$5,011,480</u>	<u>\$50,000</u>	<u>(\$259,821)</u>	<u>\$4,801,659</u>	<u>\$337,405</u>

The Ohio Water Development Authority (OWDA) Loan 3957 on September 25, 2003 has approved a \$54,870 loan related to the Sayre Reservoir Repair Project. The amount was disbursed in 2004. The loan will be repaid in semiannual installments of \$1,671 including interest, over 20 years. The loan is collateralized by water receipts. The Village has agreed to set utility rates sufficient to cover OWDA debt service requirements.

Village of Crooksville
Notes to the Financial Statements
For the Year Ended December 31, 2022

The Ohio Water Development Authority (OWDA) Loan 4913 relates to waterlines, booster stations and elevated storage. The amount of the loan is \$370,000. The loan will be repaid in semiannual payments of \$7,688 including interest over 30 years. The loan is collateralized by water receipts. The Village has agreed to set utility rates sufficient to cover OWDA debt service requirements.

The Ohio Public Works Commission (OPWC) Loan CR22R had an original issue amount of \$64,868 and relates to Village Street paving. The loan is being repaid in semiannual installments of \$4054 over 8 years.

Mortgage Revenue Bonds were issued in the amount of \$1,010,000 to finance the construction of a sanitary sewer collection and disposal system. The bonds are being repaid in annual installments over 40 years from user fees. The loan numbers are 92-03 and 92-05.

Capital Facilities Bonds were issued in the amount of \$946,900 to finance the building of the Village Administration Building. The bonds are being repaid in annual installments over 20 years.

The Ohio Water Development Authority Loan (5054) relates to the Burr Oak and Crooksville Interconnect Project. The loan is being repaid in semiannual payments over 30 years in payments of \$12,445 including interest.

The Ohio Water Development Authority Loan (5069) relates to the Burr Oak and Crooksville Interconnect Project. The loan is being repaid in semiannual payments over 30 years in payments of \$2,473.

The Ohio Water Development Authority Loan (7771) relates to a Water Systems Improvements Project. This loan is being repaid in semiannual payments over 30 years in payments of \$21,782.

Capital Facilities Bonds. Series 2019 were issued in the amount of \$1,500,000 to finance the building of the Fire - EMS Station. The bonds are being repaid in annual installments over 30 years.

Park Bleacher Loan was issued in 2022 in the amount of \$50,000 for the purchase of various park equipment. The loan will be repaid in annual payments over 7 years from the Village Park Fund.

Principal and interest requirements to retire debt outstanding at December 31, 2022 were as follows:

Year	OWDA Principal	OWDA Interest	OPWC Principal	Loan Principal	Loan Interest	Bond Principal	Bond Interest
2023	91,611	7,493	8,108	6,946	427	159,858	122,524
2024	92,065	7,104	-	7,014	359	166,732	115,615
2025	82,116	6,660	-	7,085	288	174,703	108,402
2026	82,515	6,261	-	7,156	217	181,977	100,833
2027	82,919	5,857	-	7,229	145	189,358	83,127
2028-2032	420,831	23,052	-	7,300	73	505,046	373,992
2033-2037	431,706	12,177	-	-	-	479,902	279,735
2038-2042	336,222	1,858	-	-	-	473,460	176,069
2043-2047	217,816	-	-	-	-	402,421	81,943
2048-2052	87,127	-	-	-	-	92,436	4,437
Total	-	-	-	-	-	-	-
	1,924,928	70,462	8,108	42,730	1,509	2,825,893	1,446,677

Village of Crooksville
Notes to the Financial Statements
For the Year Ended December 31, 2022

Note 12 – Leases

The Village leases vehicles and other equipment under non-cancelable leases. The Village disbursed \$32,620 to pay lease costs for the year ended December 31, 2022.

The Village had a capital lease that relates to a fire truck in 2013. The original lease amount was \$290,398 and the annual lease payment is \$35,888. Final lease payment was made in 2022.

The Village had a capital lease that relates to an EMS truck in 2018. The original lease amount was \$86,000 and the annual lease payment is \$19,075. First lease payment is not due until 2019. Final lease payment is due in 2023.

Future lease payments are as follows:

Year	EMS Truck #3904
2023	<u>\$19,075</u>
Total	<u>\$19,075</u>

Note 13 – Interfund Transfers

During 2022 the Village made the following transfers:

Fund	Transfers In	Transfers Out
Governmental		
General	\$17,000	\$175,263
Special Revenue	187,500	189,552
Debt Service	207,840	
Capital Projects	-	-
Business Type		
Enterprise	349,020	396,546
Total	<u>\$761,360</u>	<u>\$761,360</u>

The Village made the above transfers in accordance with the Ohio Revised Code.

The General Fund transfers to the Other Governmental Funds were made to provide additional resources for current operations. The Income Tax (General) Fund transfers to the General for current operations. These transfers are eliminated on the financial statements. The Income Tax (General) Fund, EMS, and Other Governmental Funds also transfers to the debt service funds for debt service requirements. The Income Tax fund also transfers to the Street Funds.

Water and Sewer operations transfer funds to various funds to provide resources for debt service. Various special funds transferred money to the debt service fund to pay related debt.

Village of Crooksville
Notes to the Financial Statements
For the Year Ended December 31, 2022

Note 14 – Fund Balances

Included in fund balance are amounts the Village cannot spend, including the balance of unclaimed monies which cannot be spent for five years and the unexpendable corpus of the permanent funds. Encumbrances are commitments related to unperformed contracts for goods or services. Encumbrance accounting is utilized to the extent necessary to assure effective budgetary control and accountability and to facilitate effective cash planning and control. At year end the balances of these amounts were as follows:

Fund Balances	General	Special Revenue	Debt Service	Capital Projects	Permanent	Total
Nonspendable:						\$0
Unclaimed Monies						0
Corpus						0
Outstanding Encumbrances	2,562	4,311	0	0	0	6,873
<i>Total</i>	<u>\$2,562</u>	<u>\$4,311</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$6,873</u>

The fund balance of special revenue funds is either restricted or committed. The fund balance of debt service funds and capital projects fund are restricted committed or assigned. The fund balance of permanent funds that is not part of the nonspendable corpus is either restricted or committed. These restricted, committed and assigned amounts in the special revenue, debt service, capital projects and permanent funds would include the outstanding encumbrances. In the general fund, outstanding encumbrances are considered assigned.

Note 15 – Contingent Liabilities

Amounts grantor agencies pay to the Village are subject to audit and adjustment by the grantor, principally the federal and state governments. Grantors may require refunding any disallowed costs. Management cannot presently determine amounts grantor may disallow. However, based on prior experience, management believes any refunds would be immaterial.

Note 16 – COVID-19

The United States and the State of Ohio declared a state of emergency in March 2020 due to the COVID-19 pandemic. The financial impact of COVID-19 and the ensuing emergency measures will impact subsequent periods of the Village. The Village's investment portfolio and the investments of the pension and other employee benefit plan in which the Village participates have incurred a significant decline in fair value, consistent with the general decline in financial markets. However, because the values of individual investments fluctuate with market conditions, and due to market volatility, the amount of losses that will be recognized in subsequent periods, if any, cannot be determined. In addition, the impact on the Village's future operating costs, revenues, and any recovery from emergency funding, either federal or state, cannot be estimated.

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**INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER
FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS
REQUIRED BY GOVERNMENT AUDITING STANDARDS**

Village of Crooksville
Perry County
98 South Buckeye Street
Crooksville, Ohio 43731

To the Village Council:

We have audited, in accordance with the 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 (*Government Auditing Standards*), the financial statements of the cash balances, receipts, and disbursements for each governmental and proprietary fund type and the fiduciary fund type combined total as of and for the years ended December 31, 2023 and 2022 and the related notes to the financial statements of the Village of Crooksville, Perry County, Ohio (the Village) and have issued our report thereon dated November 12, 2025, wherein we noted the Village followed financial reporting provisions Ohio Rev. Code § 117.38 and Ohio Admin. Code 117-2-03(C) permit.

Report on Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered the Village's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Village's internal control. Accordingly, we do not express an opinion on the effectiveness of the Village's internal control.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the Village's financial statements will not be prevented, or detected and corrected, on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that were not identified. We identified certain deficiencies in internal control, described in the accompanying Schedule of Findings as items 2023-002 through 2023-007 that we consider to be material weaknesses.

Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether the Village's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the financial statements. 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 or other matters that are required to be reported under *Government Auditing Standards* and which are described in the accompanying Schedule of Findings as items 2023-001 through 2023-005.

Village's Response to Findings

Government Auditing Standards requires the auditor to perform limited procedures on the Village's responses to the findings identified in our audit and described in the accompanying Schedule of Findings. The Village's responses were not subjected to the other auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on the responses.

Purpose of This Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the Village's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Village's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

KEITH FABER
Ohio Auditor of State



Tiffany L. Ridenbaugh, CPA, CFE, CGFM
Chief Deputy Auditor

November 12, 2025

**VILLAGE OF CROOKSVILLE
PERRY COUNTY**

**SCHEDULE OF FINDINGS
DECEMBER 31, 2023 AND 2022**

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

FINDING NUMBER 2023-001

Noncompliance

Ohio Rev. Code § 1907.261 requires the Village to place the monies from computerization fees collected by the Mayor's Court in a separate fund to be disbursed in the amount not greater than the actual cost to the court of computerizing the court, procuring and maintaining computerized legal research services, or both. Per Auditor of State Bulletin 2005-003, it is the Auditor of State's (AOS) opinion that a government cannot use these fees to compensate court employees who use a computer in their ordinary duties. Rather, the AOS believes the Ohio Legislature intended that such fees are to be used to procure and maintain computer systems or to computerize courts. This would include procuring services for installing, updating, and maintaining computer systems (e.g., computer programmers or computer engineers). These services may be provided by employees or staff of the court, and, in these circumstances, fees could be expended for employee or staff expenses as properly documented to demonstrate the percentage of time spent on such activities. However, employees and staff should not be compensated from computerization fees when using the court's computer systems as end users.

During 2022, the Village paid their magistrate from the Mayor's Court Computer Fund totaling \$1,412. This is not an allowable use of the court computerization fees. The Village has adjusted their accounting records for this error.

Failure to accurately post financial activity can lead to material misstatements in financial reporting.

The Village should ensure expenditures are consistent with the Ohio Revised Code.

Officials' Response: This has been corrected since 2022 and is no longer being paid incorrectly.

FINDING NUMBER 2023-002

Noncompliance and Material Weakness

Ohio Rev. Code § 5705.10(D) provides in part that all revenue derived from a source other than the general property tax and which the law prescribes shall be used for a particular purpose, shall be paid into a special fund for such purpose.

The Village inappropriately recorded \$64,451 of gasoline tax receipts in the State Highway Special Revenue Fund during 2022. Given the source of the revenue, this should have been recorded in the Street Construction Maintenance and Repair Special Revenue Fund. Audit adjustments are reflected in the accompanying financial statements, and the accounting records have been adjusted to correct the misstatement.

The lack of controls over the posting of financial transactions decreases the reliability of financial data at year-end and can result in undetected errors and irregularities. The Village should implement controls to help ensure all transactions are reviewed to help ensure posting to the proper funds.

Officials' Response: This has been corrected since 2022 and is no longer being recorded inappropriately.

**VILLAGE OF CROOKSVILLE
PERRY COUNTY**

**SCHEDULE OF FINDINGS
DECEMBER 31, 2023 AND 2022
(Continued)**

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

FINDING NUMBER 2023-003

Noncompliance and Material Weakness

Ohio Rev. Code § 5705.10(I) requires that money paid into any fund shall be used only for the purposes for which such fund is established.

Therefore, a negative fund cash balance in any fund indicates that money from another fund or funds has been used to pay the obligations of the fund carrying the deficit balance.

The State Highway Special Revenue Fund had a negative fund balance on December 31, 2023 of \$34,675 and at December 31, 2022, of \$7,809 as a result of audit adjustments. The Fire and EMS Building Bond Debt Service Fund had a negative fund balance on December 31, 2023 of \$8,332 and on December 31, 2022 of \$8,327 as a result of audit adjustments. The Fire and EMS Services Building Construction Capital Projects Fund had a deficit fund balance of \$141,326 on December 31, 2022, as a result of audit adjustments.

Negative fund balances could result in the use of restricted receipts for unallowable purposes. Procedures and controls, such as management and/or Board's periodic review of reports that show cash fund balances, and budgeted versus actual receipts and disbursements, should be implemented to identify those funds that may potentially develop a negative balance.

Advances or transfers should be made for these funds or appropriations modified to prevent a negative cash balance. The Village should refer to Ohio Compliance Supplement (OCS) Chapter 1 and/or Auditor of State Bulletin 97-003 for information regarding the accounting treatment and approval process for advances.

Officials' Response: These negative fund balances were corrected shortly after the audit adjustments were made to ensure the funds were not negative for long.

FINDING NUMBER 2023-004

Noncompliance and Material Weakness

Ohio Rev. Code § 5705.14 states that no transfer shall be made from one fund of a subdivision to any other fund except for those exceptions provided for in Ohio Rev. Code § 5705.14(A) through (H). Except in the case of transfer pursuant Ohio Rev. Code § 5705.14(E), transfers authorized by Ohio Rev. Code § 5705.14 shall only be made by resolution of the taxing authority passed with the affirmative vote of two-thirds of the members.

AOS Bulletin 2021-004 states that interfund reimbursements, regardless of the method of recording them in the accounting system, are reported as an expenditure/expense in the fund ultimately responsible and as a reduction of expenditure/expense in the fund being reimbursed on the financial statements. Refunds of prior year receipt/expenditure (if used when expenditures and reimbursements are in different fiscal years) are not allowable other financing sources/uses and should be reclassified. Similarly, neither should interfund reimbursements be reported as transfers under any reporting framework (GAAP, OCBOA, or AOS Regulatory).

**VILLAGE OF CROOKSVILLE
PERRY COUNTY**

**SCHEDULE OF FINDINGS
DECEMBER 31, 2023 AND 2022
(Continued)**

FINDINGS RELATED TO THE FINANCIAL STATEMENTS REQUIRED TO BE REPORTED IN ACCORDANCE WITH GAGAS (Continued)
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FINDING NUMBER 2023-004 (Continued)

Noncompliance and Material Weakness (Continued)

The Village made the following transfers intended to be interfund reimbursements that do not meet an allowable exception provided for in Ohio Rev. Code § 5705.14(A) through (H):

2023:

- Transfers totaling \$15,927 from State Highway Fund to the Street Construction, Maintenance and Repair Fund. These should have been recorded as Transportation expenditures of the State Highway Fund and Miscellaneous Revenue in the Street Construction, Maintenance and Repair Fund due to being reimbursement of prior period expenditures.
- Transfers In to Fire and EMS Services Bldg Construction Fund in the amounts of \$5,956 from Fire Levy Contract Fund and \$5,956 from EMS Fund. These should have been recorded as Capital Outlay Expense of the Fire Levy Contract Fund and EMS Fund and as Miscellaneous Revenue in the receiving fund due to being reimbursement of prior period expenditures. Audit adjustments, with which management has agreed, are reflected in the accompanying financial statements.

2022:

- Transfers totaling \$78,244 from State Highway Fund to the Street Construction, Maintenance and Repair Fund. These should have been recorded as Transportation expenditures of the State Highway Fund and Miscellaneous Revenue in the Street Construction, Maintenance and Repair Fund due to being reimbursement of prior period expenditures. Audit adjustments, with which management has agreed, are reflected in the accompanying financial statements.
- Transfers out of American Rescue Plan of 2021 Fund in the amounts of \$17,000 to General Fund and \$36,000 to EMS Fund. These should have been recorded as General Government Expense of the American Rescue Plan of 2021 Fund and Miscellaneous Revenue in the General Fund and EMS Fund due to being reimbursement of prior period expenditures.
- Transfers In to Fire and EMS Services Bldg Construction Fund in the amounts of \$21,222 from Fire Levy Contract Fund and \$25,500 from EMS Fund. These should have been recorded as Capital Outlay Expense of the Fire Levy Contract Fund and EMS Fund and as Miscellaneous Revenue in the receiving fund due to being reimbursement of prior period expenditures. Audit adjustments, with which management has agreed, are reflected in the accompanying financial statements.

Failure to follow the Ohio Rev. Code for allowable transfers may result in the improper expenditure of restricted funds. Lastly, failure to record transfers in the Village's accounting system in accordance with transfers formally approved by Village Council in a timely manner could result in improper reporting on the Village's financial statements.

Interfund transfers should be approved by the Village Council, as required, then timely posted to the Village's accounting system. Interfund transfers should only be approved and posted for purposes allowed under the Ohio Rev. Code. The Fiscal Officer should refer to the Village Officer's Handbook for the recording of reimbursements and reduction of expenditures.

Officials' Response: We did not receive a response from Officials to this finding.

**VILLAGE OF CROOKSVILLE
PERRY COUNTY**

**SCHEDULE OF FINDINGS
DECEMBER 31, 2023 AND 2022
(Continued)**

FINDINGS RELATED TO THE FINANCIAL STATEMENTS REQUIRED TO BE REPORTED IN ACCORDANCE WITH GAGAS (Continued)
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FINDING NUMBER 2023-005

Noncompliance and Material Weakness

Ohio Rev. Code § 5705.39 provides that total appropriations from each fund shall not exceed the total of the estimated revenue available for expenditure there-from, as certified by the county budget commission, or in case of appeal, by the board of tax appeals. No appropriation measure shall become effective until the county auditor files with the appropriating authority a certificate that the total appropriations from each fund, taken together with all other outstanding appropriations, do not exceed such official estimate or amended official estimate. For purposes of this section of the Ohio Revised Code, estimated revenue is commonly referred to as “estimated resources” because it includes unencumbered fund balances.

Ohio Rev. Code § 5705.41(B) prohibits a subdivision or taxing authority unit from making any expenditure of money unless it has been appropriated in accordance with the Ohio Revised Code.

On December 31, 2023 the Village's appropriations exceeded the amount certified as available by the budget commission in the General, Street, Income Tax, Fire Levy, and Sewage System funds by \$23,511, \$6,083, \$466,313, \$62,039 and \$161,970, respectively.

Due to inadequate policies and procedures in approving and reviewing budget versus actual information, the Village's Water Works Capital Improvement and Sewage Debt Service funds had expenditures in excess of appropriations of \$9,131 and \$4,196, respectively, as of December 31, 2022 and the Village's Street, EMS, and Sewage System funds had expenditures in excess of appropriations of \$11,511, \$80,441 and \$10,516, respectively, as of December 31, 2023.

Failure to limit appropriations to the amount certified by the budget commission due to deficiencies in the Village's compliance monitoring policies and procedures could result in overspending and negative cash fund balances.

Failure to have adequate appropriations in place at the time expenditures are made could cause expenditures to exceed available resources, further resulting in deficit spending practices.

The Village should draft, approve, and implement procedures to compare appropriations to estimated resources and, if adequate resources are available for additional appropriations, the Village should submit an amended certificate of estimated resources to the budget commission for certification. If the resources are not available to cover the appropriations, an amendment to the appropriation resolution should be passed by the Council to reduce the appropriations. Village Council should closely monitor expenditures and appropriations and make the necessary appropriation amendments, if possible, to reduce the likelihood of expenditures exceeding appropriations. Additionally, the Fiscal Officer should deny payment requests exceeding appropriations when appropriations are inadequate to cover the expenditures.

Officials' Response: We did not receive a response from Officials to this finding.

**VILLAGE OF CROOKSVILLE
PERRY COUNTY**

**SCHEDULE OF FINDINGS
DECEMBER 31, 2023 AND 2022
(Continued)**

FINDINGS RELATED TO THE FINANCIAL STATEMENTS REQUIRED TO BE REPORTED IN ACCORDANCE WITH GAGAS (Continued)
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FINDING NUMBER 2023-006

Material Weakness

In our audit engagement letter, as required by AU-C Section 210, Terms of Engagement, paragraph .06, management acknowledged its responsibility for the preparation and fair presentation of their financial statements; this responsibility includes designing, implementing and maintaining internal control relevant to preparing and fairly presenting financial statements free from material misstatement, whether due to fraud or error as discussed in AU-C Section 210 paragraphs .A14 & .A16.

Sound accounting practices require accurately posting estimated receipts and appropriations to the ledgers to provide information for budget versus actual comparison and to allow Council to make informed decisions regarding budgetary matters.

The appropriation resolution and subsequent amendments establish the legal spending authority of the Village, and the appropriation ledger provides the process by which the Village controls spending, it is therefore necessary the amounts appropriated by Council are precisely stated and accurately posted to the appropriation ledger. The original certificate and amendments establish the amounts available for expenditures for the Village, and the receipts ledger provides the process by which the Village controls what is available, it is therefore necessary the amounts estimated by the County Budget Commission are posted accurately to the receipts ledger.

The Village did not have procedures in place to accurately post authorized budgetary measures to the accounting system. The appropriations (and/or amendments thereof) approved by Village Council were not properly posted to the accounting system. Additionally, the approved Certificate of Estimated Resources and/or amendments thereof was not posted correctly to the accounting system.

On December 31, 2023, estimated resources approved by the Budget Commission did not agree to the Village's ledgers for the following funds:

Fund	Estimated Receipts Per Last Amended Certificate	Budgeted Receipts Per the UAN Accounting System	Variance
General	\$507,750	\$537,850	\$30,100
Street	263,892	272,000	8,108
Income Tax	126,248	650,000	523,752
Fire Levy	195,450	265,450	70,000
EMS	401,294	422,000	20,075
Water Works	1,525,000	1,535,000	9,800
Sewage System	631,248	800,000	168,752

**VILLAGE OF CROOKSVILLE
PERRY COUNTY**

**SCHEDULE OF FINDINGS
DECEMBER 31, 2023 AND 2022
(Continued)**

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

FINDING NUMBER 2023-006 (Continued)

Material Weakness (Continued)

On December 31, 2022, estimated resources approved by the Budget Commission did not agree to the Village's ledgers for the following funds:

Fund	Estimated Receipts Per Last Amended Certificate	Budgeted Receipts Per the UAN Accounting System	Variance
General	\$559,166	\$623,166	\$64,000
Street	256,800	258,800	2,000
Fire and EMS Building Constr.	420,000	432,397	12,397
Sewage System	660,000	726,000	66,000
WW Capital Improvement	43,000	53,000	10,000
Sewage Debt Service	45,000	49,200	4,200

On December 31, 2023, appropriations approved by the Village Council did not agree to the Village's ledgers for the following funds:

Fund	Appropriations Per Appropriations Resolution	Final Appropriations Per the UAN Accounting System	Variance
Street	\$270,158	\$316,958	\$46,800
Income Tax	603,002	608,002	5,000
Fire Levy	260,000	281,000	21,000
EMS	381,925	486,151	104,226
Water Works	1,398,493	1,542,493	144,000
Sewage System	817,852	966,352	148,500

On December 31, 2022, appropriations approved by the Village Council did not agree to the Village's ledgers for the following funds:

Fund	Appropriations Per Appropriations Resolution	Final Appropriations Per the UAN Accounting System	Variance
General	\$536,774	\$610,574	\$73,800
Street	259,787	263,162	3,375
Income Tax	568,689	573,489	4,800
Sewage System	1,143,489	1,209,489	66,000
Water Works Capital Improvement	0	10,000	10,000
Sewage Debt Service	55,004	59,024	4,200

**VILLAGE OF CROOKSVILLE
PERRY COUNTY**

**SCHEDULE OF FINDINGS
DECEMBER 31, 2023 AND 2022
(Continued)**

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

FINDING NUMBER 2023-006 (Continued)

Material Weakness (Continued)

Failure to accurately post the appropriations and estimated resources to the ledgers could result in overspending and negative cash balances. In addition, this resulted in the significant revisions to the Village's budgetary footnote disclosures.

To effectively control the budgetary cycle and to maintain accountability over receipts and expenditures, the Village should post to the ledgers, on a timely basis, estimated resources as certified by the budget commission and appropriations approved by the Village Council. The Village should then monitor budget versus actual reports to help ensure amended certificates of resources and appropriations have been properly posted to the ledgers.

Officials' Response: We did not receive a response from Officials to this finding.

FINDING NUMBER 2023-007

Material Weakness

In our audit engagement letter, as required by AU-C Section 210, *Terms of Engagement*, paragraph .06, management acknowledged its responsibility for the preparation and fair presentation of their financial statements; this responsibility includes designing, implementing and maintaining internal control relevant to preparing and fairly presenting financial statements free from material misstatement, whether due to fraud or error as discussed in AU-C Section 210 paragraphs .A14 & .A16.

Auditor of State Bulletin 2015-007, states the notes to the financial statements, and all other components, are required to be included in the financial statements filed with the Auditor of State via the Hinkle System.

The notes to the financial statements should include all pertinent information relating to the audit and be in a format that contains accurate and current information.

For the fiscal year ending December 31, 2023, the following misstatements were noted:

- Income Tax Fund activity was not combined with the General Fund for purposes of reporting on the financial statements in accordance with Governmental Accounting Standards Board Statement No. 54, as there is no restriction imposed on the revenue, therefore all activity of the Income Tax Fund required adjustment to the General Fund. This included eliminating Transfers In and Out between the General Fund and Income Tax Fund after combination of \$285,000.
- Mayor's Court activity was overstated by \$13,966 in total, due to errors in recording Mayor's Court within UAN. This caused underreporting of the Village's portion of Mayor's Court fees within the General Fund by \$1,146, Crooksville Drug Fund by \$100, Mayor's Court Computer Fund by \$405, and Police Training fund by \$3,532.
- Grants received in the Fire Levy Contract Special Revenue Fund of \$38,335 and in the Police Training & Equipment Special Revenue Fund of \$924 were improperly classified as Miscellaneous Revenue rather than Intergovernmental Revenue.

**VILLAGE OF CROOKSVILLE
PERRY COUNTY**

**SCHEDULE OF FINDINGS
DECEMBER 31, 2023 AND 2022
(Continued)**

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

FINDING NUMBER 2023-007 (Continued)

Material Weakness (Continued)

- Interest payments for the Fire and EMS Building Construction Bonds of \$11,913 were improperly paid from the Fire and EMS Building Construction Fund rather than the established debt service fund for these bonds. Additionally, transfers out of the Fire Fund of \$5,957 and EMS Fund of \$5,956 were transferred into the Fire and EMS Building Construction Fund to reimburse these debt payments. Instead, expenditures out of the Fire and EMS Funds in the respective amounts to reimburse the Fire and EMS Building Construction Bond Fund were determined to be more appropriate.
- A receipt in the Village Capital Projects Fund for the sale of property in the amount of \$152,500 and a receipt in the Fire and EMS Building Capital Projects Construction Fund for the sale of the old Fire and EMS Building in the amount of \$150,000 were improperly classified as Miscellaneous Revenue rather than Sale of Capital Assets.

For the fiscal year ending December 31, 2022, the following misstatements were noted:

- Income Tax Fund activity was not combined with General Fund for purposes of reporting on the financial statements in accordance with Governmental Accounting Standards Board Statement No. 54, as there is no restriction imposed on the revenue, therefore all activity of the Income Tax Fund required adjustment to the General Fund. This included eliminating Transfers In and Out between the General Fund and Income Tax Fund after combination of \$323,500.
- Mayor's Court activity was overstated by \$12,325 in total, due to errors in recording Mayor's Court within UAN. This caused underreporting the Village's portion of Mayor's Court fees within the General Fund by \$1,625, Crooksville Drug Fund by \$650, Mayor's Court Computer Fund by \$650, and Police Training fund by \$5,131.
- Principal and Interest payments for the Fire and EMS Building Construction Bonds of \$30,261 and \$24,793, respectively, were improperly paid from the Fire and EMS Building Construction Fund rather than the established debt service fund for these bonds. Additionally, transfers out of the Fire Fund of \$21,222 and EMS Fund of \$25,500 were transferred into the Fire and EMS Building Construction Fund to reimburse for these debt payments. Instead, expenditures out of the Fire and EMS Funds in the respective amounts to reimburse the Fire and EMS Building Construction Bond Fund were determined to be more appropriate.
- The annual debt repayment for OWDA #7771 relating to Water System Improvements was improperly repaid from the Stormwater Utility Program Fund rather than the Water Works Capital Improvement Fund in the amount of \$43,563.

Additionally, the Village's footnote disclosures included material errors and various wording and formatting errors as a result of not following the notes in accordance with the Auditor of State (AOS) regulatory filing basis.

Audit adjustments, with which management has agreed, are reflected in the accompanying financial statements. In addition to the adjustments listed above, we also identified immaterial differences ranging from \$103 to \$36,000 that we have brought to the Village's attention.

Incorrect financial statement account classifications and balances could result in inaccurate reporting of the Village's financial information.

**VILLAGE OF CROOKSVILLE
PERRY COUNTY**

**SCHEDULE OF FINDINGS
DECEMBER 31, 2023 AND 2022**

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

FINDING NUMBER 2023-007 (Continued)

Material Weakness (Continued)

The Fiscal Officer should refer to the Village Officer's Handbook for proper classification and take additional care in posting transactions to the Village's ledgers and annual financial report in order to ensure the Village's year-end financial statements reflect the appropriate sources and uses of the Village's receipts and disbursements. Additionally, the Fiscal Officer should utilize the Auditor of State website to access resources to assist in accurate completion of the notes to the financial statements.

Officials' Response: Audit Adjustments have been made to correct these misstatements.

- Income Tax Fund activity will be combined with the General Fund on the financial statements moving forward.
- Mayor's Court errors are being corrected moving forward.
- Fire/EMS Building Construction Fund is no longer being used to pay the DS Payments.
- The annual debt repayment for OWDA #7771 relating to Water System Improvements was corrected in 2023 and is now being paid from the correct Fund (WW Cap Improvement Fund).



IN THE HEART
OF IT ALL!

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CHRIS MOHLER
MAYOR

LACEY TUMBLIN
VILLAGE ADMINISTRATOR

COUNCIL MEMBERS

WILLIAM HAMPTON, PRESIDENT
JOHN LOOMIS
SCOTT LOCKE
BILLIE SMITH
FRED REDFERN
RODNEY WALTERS

FISCAL OFFICER
COURTNEY EDWARDS

CHIEF OF POLICE
BRYAN ALEXANDER

FIRE CHIEF
DARRELL WALLACE

COURT CLERK
TRACY PAYTON

INCOME TAX
ADMINISTRATOR
LISA OSBORN

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS

DECEMBER 31, 2023 and 2022

Finding Number	Finding Summary	Status	Additional Information
2021-001	ORC 5705.10(D)	Not Corrected	The Village is working to correct going forward
2021-002	ORC 5705.10(I)	Not Corrected	The Village is working to correct going forward
2021-003	ORC 5705.14- Allowable transfers	Partially Corrected	The Village has corrected issues with approvals and is working to correct issues repeated in 2022-2023
2021-004	ORC 5705.38(A), ORC 5705.39, and ORC 5705.41(B)	Not Corrected	The Village is working to correct going forward
2021-005	UAN does not agree to budgetary measures	Not Corrected	The Village is working to correct going forward
2021-006	Misstatements and Errors	Not Corrected	The Village is working to correct going forward



OHIO AUDITOR OF STATE KEITH FABER



VILLAGE OF CROOKSVILLE

PERRY COUNTY

AUDITOR OF STATE OF OHIO CERTIFICATION

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



Certified for Release 11/25/2025

65 East State Street, Columbus, Ohio 43215
Phone: 614-466-4514 or 800-282-0370

This report is a matter of public record and is available online at
www.ohioauditor.gov