



**VILLAGE OF STRYKER
WILLIAMS COUNTY**

REGULAR AUDIT

FOR THE YEARS ENDED DECEMBER 31, 2000-1999



**JIM PETRO
AUDITOR OF STATE**

STATE OF OHIO

VILLAGE OF STRYKER
WILLIAMS COUNTY

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REPORT OF INDEPENDENT ACCOUNTANTS

Village of Stryker
Williams County
200 North Defiance Street
P.O. Box 404
Stryker, Ohio 43557-0404

To the Village Council:

We have audited the accompanying financial statements of the Village of Stryker (the Village) as of and for the years ended December 31, 2000 and 1999. These financial statements are the responsibility of the Village's management. Our responsibility is to express an opinion on these financial statements based on our audits.

We conducted our audits in accordance with generally accepted auditing standards and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audits to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audits provide a reasonable basis for our opinion.

As discussed in Note 1, the Village prepares its financial statements on the basis of accounting prescribed or permitted by the Auditor of State, which is a comprehensive basis of accounting other than generally accepted accounting principles.

In our opinion, the financial statements referred to above present fairly, in all material respects, the combined fund cash balances of the Village as of December 31, 2000 and 1999, and its combined cash receipts and disbursements for the years then ended on the basis of accounting described in Note 1.

In accordance with *Government Auditing Standards*, we have also issued our report dated March 7, 2001 on our consideration of the Village's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts and grants. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* and should be read in conjunction with this report in considering the results of our audits.

This report is intended solely for the information and use of management, Village Council, and other officials authorized to receive this report under § 117.26, Ohio Revised Code, and is not intended to be and should not be used by anyone other than these specified parties.

Jim Petro
Auditor of State

March 7, 2001

**VILLAGE OF STRYKER
WILLIAMS COUNTY**

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

	<u>Governmental Fund Types</u>			Totals (Memorandum Only)
	<u>General</u>	<u>Special Revenue</u>	<u>Capital Projects</u>	
Cash Receipts:				
Property Tax and Other Local Taxes	\$379,228		\$203,363	\$582,591
Intergovernmental Receipts	125,625	\$60,159	28,197	213,981
Charges for Services	1,559			1,559
Fines, Licenses, and Permits	12,124	2,686		14,810
Special Assessments		2,364		2,364
Earnings on Investments	77,202			77,202
Miscellaneous	3,698	4,007		7,705
	<u>599,436</u>	<u>69,216</u>	<u>231,560</u>	<u>900,212</u>
Total Cash Receipts				
Cash Disbursements:				
Current:				
Security of Persons and Property	178,732	4,780		183,512
Public Health Services	21,568			21,568
Leisure Time Activities	2,000			2,000
Community Environment	4,705			4,705
Basic Utility Services	9,665			9,665
Transportation		55,126		55,126
General Government	173,444		6,913	180,357
Debt Service:				
Principal Payments			23,353	23,353
Interest Payments			60,197	60,197
Capital Outlay		8,727	28,197	36,924
	<u>390,114</u>	<u>68,633</u>	<u>118,660</u>	<u>577,407</u>
Total Cash Disbursements				
Total Cash Receipts Over Cash Disbursements	<u>209,322</u>	<u>583</u>	<u>112,900</u>	<u>322,805</u>
Other Financing Receipts/(Disbursements):				
Transfers-In		39,256		39,256
Transfers-Out	(39,256)			(39,256)
Other Financing (Uses)			(3,283)	(3,283)
	<u>(39,256)</u>	<u>39,256</u>	<u>(3,283)</u>	<u>(3,283)</u>
Total Other Financing Receipts/(Disbursements)				
Excess of Cash Receipts and Other Financing Receipts Over Cash Disbursements and Other Financing Disbursements	170,066	39,839	109,617	319,522
Fund Cash Balances, January 1	344,244	36,404	546,021	926,669
Fund Cash Balances, December 31	<u>\$514,310</u>	<u>\$76,243</u>	<u>\$655,638</u>	<u>\$1,246,191</u>

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

**VILLAGE OF STRYKER
WILLIAMS COUNTY**

**COMBINED STATEMENT OF CASH RECEIPTS, CASH DISBURSEMENTS, AND
CHANGES IN FUND CASH BALANCES - ENTERPRISE FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2000**

	<u>Proprietary Fund Type</u>
	<u>Enterprise</u>
Operating Cash Receipts:	
Charges for Services	\$407,183
Miscellaneous	<u>6,426</u>
Total Operating Cash Receipts	<u>413,609</u>
Operating Cash Disbursements:	
Personal Services	99,991
Transportation	681
Contractual Services	140,752
Supplies and Materials	20,607
Capital Outlay	<u>35,330</u>
Total Operating Cash Disbursements	<u>297,361</u>
Operating Income	<u>116,248</u>
Non-Operating Cash Disbursements:	
Debt Service	144,550
Other Non-Operating Cash Disbursements	<u>5</u>
Total Non-Operating Cash Disbursements	<u>144,555</u>
(Deficiency) of Receipts (Under) Disbursements	(28,307)
Fund Cash Balances, January 1	<u>280,927</u>
Fund Cash Balances, December 31	<u><u>\$252,620</u></u>

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

**VILLAGE OF STRYKER
WILLIAMS COUNTY**

**COMBINED STATEMENT OF CASH RECEIPTS, CASH DISBURSEMENTS, AND
CHANGES IN FUND CASH BALANCES - GOVERNMENTAL FUNDS
FOR THE YEAR ENDED DECEMBER 31, 1999**

	<u>Governmental Fund Types</u>			Totals (Memorandum Only)
	<u>General</u>	<u>Special Revenue</u>	<u>Capital Projects</u>	
Cash Receipts:				
Property Tax and Other Local Taxes	\$360,471		\$196,241	\$556,712
Intergovernmental Receipts	94,393	\$57,971	80,596	232,960
Charges for Services	751		23,127	23,878
Fines, Licenses, and Permits	25,540	2,307		27,847
Special Assessments		2,615		2,615
Earnings on Investments	51,015			51,015
Miscellaneous	5,353	1,845		7,198
	<u>537,523</u>	<u>64,738</u>	<u>299,964</u>	<u>902,225</u>
Total Cash Receipts				
	<u>537,523</u>	<u>64,738</u>	<u>299,964</u>	<u>902,225</u>
Cash Disbursements:				
Current:				
Security of Persons and Property	150,667			150,667
Public Health Services	13,077			13,077
Leisure Time Activities	2,000			2,000
Community Environment	1,351			1,351
Basic Utility Services	7,940			7,940
Transportation		80,716		80,716
General Government	160,266		87,470	247,736
Debt Service:				
Principal Payments			21,711	21,711
Interest Payments			61,840	61,840
Capital Outlay		64,633		64,633
	<u>335,301</u>	<u>145,349</u>	<u>171,021</u>	<u>651,671</u>
Total Cash Disbursements				
	<u>335,301</u>	<u>145,349</u>	<u>171,021</u>	<u>651,671</u>
Total Cash Receipts Over/(Under) Cash Disbursements	<u>202,222</u>	<u>(80,611)</u>	<u>128,943</u>	<u>250,554</u>
Other Financing Receipts/(Disbursements):				
Sale of Fixed Assets		108		108
Transfers-In		74,337		74,337
Transfers-out	(74,337)			(74,337)
Other Financing Sources	89	375		464
Other Financing (Uses)			(2,448)	(2,448)
	<u>(74,248)</u>	<u>74,820</u>	<u>(2,448)</u>	<u>(1,876)</u>
Total Other Financing Receipts/(Disbursements)				
	<u>(74,248)</u>	<u>74,820</u>	<u>(2,448)</u>	<u>(1,876)</u>
Excess (Deficiency) of Cash Receipts and Other Financing Receipts Over-(Under) Cash Disbursements and Other Financing Disbursements	127,974	(5,791)	126,495	248,678
Fund Cash Balances January 1	<u>216,270</u>	<u>42,195</u>	<u>419,526</u>	<u>677,991</u>
Fund Cash Balances, December 31	<u><u>\$344,244</u></u>	<u><u>\$36,404</u></u>	<u><u>\$546,021</u></u>	<u><u>\$926,669</u></u>

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

**VILLAGE OF STRYKER
WILLIAMS COUNTY**

**COMBINED STATEMENT OF CASH RECEIPTS, CASH DISBURSEMENTS, AND
CHANGES IN FUND CASH BALANCES - ENTERPRISE FUNDS
FOR THE YEAR ENDED DECEMBER 31, 1999**

	<u>Proprietary Fund Type</u>
	<u>Enterprise</u>
Operating Cash Receipts:	
Charges for Services	\$408,567
Miscellaneous	977
	409,544
Total Operating Cash Receipts	409,544
Operating Cash Disbursements:	
Personal Services	93,591
Transportation	350
Contractual Services	125,528
Supplies and Materials	42,966
Capital Outlay	54,502
	316,937
Total Operating Cash Disbursements	316,937
Operating Income	92,607
Non-Operating Cash Disbursements:	
Debt Service	144,550
Other Non-Operating Cash Disbursements	6
	144,556
Total Non-Operating Cash Disbursements	144,556
(Deficiency) of Receipts (Under) Disbursements	(51,949)
Fund Cash Balances, January 1	332,876
Fund Cash Balances, December 31	\$280,927

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

**VILLAGE OF STRYKER
WILLIAMS COUNTY**

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

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. Description of the Entity

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

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

B. Basis of Accounting

These financial statements follow the basis of accounting prescribed or permitted by the Auditor of State, which is similar to the cash receipts and disbursements basis of accounting. Receipts are recognized when received in cash rather than when earned, and disbursements are recognized when paid rather than when a liability is incurred. Budgetary presentations report budgetary expenditures when a commitment is made (i.e., when an encumbrance is approved).

These statements include adequate disclosure of material matters, as prescribed or permitted by the Auditor of State.

C. Cash and Investments

Certificates of deposit are valued at cost.

D. Fund Accounting

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

1. General Fund

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

2. Special Revenue Funds

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

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

**VILLAGE OF STRYKER
WILLIAMS COUNTY**

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

3. Capital Project Funds

These funds are used to account for receipts that are restricted for the acquisition or construction of major capital projects (except those financed through enterprise or trust funds). The Village had the following significant capital project fund:

Capital Projects Income Tax Fund - This fund receives the 1/2% Village income tax revenue. This revenue is used to make permanent improvements to Village land and property.

4. Enterprise Funds

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

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

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

E. Budgetary Process

The Ohio Revised Code requires that each fund be budgeted annually.

1. Appropriations

Budgetary expenditures (that is, disbursements and encumbrances) may not exceed appropriations at the fund, function level of control, and appropriations may not exceed estimated resources. The Council must annually approve appropriation measures and subsequent amendments. The County Budget Commission must also approve the annual appropriation measure. Appropriations lapse at year end.

2. Estimated Resources

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

3. Encumbrances

The Ohio Revised Code requires the Village to reserve (encumber) appropriations when commitments are made. Encumbrances outstanding at year end are canceled, and reappropriated in the subsequent year. The Village did not encumber all commitments required by Ohio law.

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

**VILLAGE OF STRYKER
WILLIAMS COUNTY**

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

F. Property, Plant and Equipment

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

G. Unpaid Vacation and Sick Leave

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

2. EQUITY IN POOLED CASH AND INVESTMENTS

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

	<u>2000</u>	<u>1999</u>
Demand deposits	\$1,498,811	\$1,203,096
Certificates of deposit		4,500
Total deposits	\$1,498,811	\$1,207,596

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

3. BUDGETARY ACTIVITY

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

2000 Budgeted vs. Actual Receipts			
Fund Type	Budgeted Receipts	Actual Receipts	Variance
General	\$562,000	\$599,436	\$37,436
Special Revenue	93,000	108,472	15,472
Capital Projects	224,197	231,560	7,363
Enterprise	422,057	413,609	(8,448)
Total	\$1,301,254	\$1,353,077	\$51,823

2000 Budgeted vs. Actual Budgetary Basis Expenditures			
Fund Type	Appropriation Authority	Budgetary Expenditures	Variance
General	\$906,244	\$429,370	\$476,874
Special Revenue	128,739	68,633	60,106
Capital Projects	657,076	121,943	535,133
Enterprise	702,303	441,916	260,387
Total	\$2,394,362	\$1,061,862	\$1,332,500

**VILLAGE OF STRYKER
WILLIAMS COUNTY**

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

1999 Budgeted vs. Actual Receipts			
Fund Type	Budgeted Receipts	Actual Receipts	Variance
General	\$535,648	\$537,612	\$1,964
Special Revenue	152,537	139,558	(12,979)
Capital Projects	301,595	299,964	(1,631)
Enterprise	420,000	409,544	(10,456)
Total	\$1,409,780	\$1,386,678	(\$23,102)

1999 Budgeted vs. Actual Budgetary Basis Expenditures			
Fund Type	Appropriation Authority	Budgetary Expenditures	Variance
General	\$744,533	\$409,638	\$334,895
Special Revenue	193,877	145,349	48,528
Capital Projects	605,200	173,469	431,731
Enterprise	739,266	461,493	277,773
Total	\$2,282,876	\$1,189,949	\$1,092,927

4. PROPERTY TAX

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

Public utilities are also taxed on personal and real property located within the Village.

Tangible personal property tax is assessed by the property owners, who must file a list of such property to the County by each April 30.

The County is responsible for assessing property, and for billing, collecting, and distributing all property taxes on behalf of the Village.

5. DEBT

Debt outstanding at December 31, 2000 was as follows:

	Principal	Interest Rate
Ohio Water Development Authority Loan	\$2,110,118	7.56%

The Ohio Water Development Authority (OWDA) loan relates to sewer line improvements and a sewer lagoon expansion project which was mandated by the Ohio Environmental Protection Agency. The

**VILLAGE OF STRYKER
WILLIAMS COUNTY**

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

OWDA has approved up to \$2,529,305 loan to the Village for these projects. The loans will be repaid in semiannual installments of \$114,050, including interest, over 25 years.

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

<u>Year ending December 31:</u>	<u>OWDA Loan</u>
2001	\$228,100
2002	228,100
2003	228,100
2004	228,100
2005	228,100
Subsequent	<u>2,623,153</u>
Total	<u><u>\$3,763,653</u></u>

6. RETIREMENT SYSTEMS

The Village's law enforcement officers belong to the Police and Firemen's Disability and Pension Funds (PFDPF). Other full-time employees belong to the Public Employees Retirement System (PERS) of Ohio. PFDPF and PERS are cost-sharing, multiple-employer plans. These plans provide retirement benefits, including postretirement healthcare, and survivor and disability benefits to participants as prescribed by the Ohio Revised Code.

Contribution rates are also prescribed by the Ohio Revised Code. For 2000 and 1999, members of PFDPF contributed 10% of their wages to the PFDPF. The Village contributed an amount equal to 19.5% of their wages. PERS members contributed 8.5% of their gross salaries. The Village contributed an amount equal to 13.55% of participants' gross salaries during fiscal year 1999 and the first half of fiscal year 2000. The Village contributed a temporary rollback rate of 8.13% for the last half of fiscal year 2000. The Village has paid all contributions required through December 31, 2000.

7. RISK MANAGEMENT

The Village is a member of the Ohio Government Risk Management Plan Insurance Pool (the Pool). The Pool assumes the risk of loss up to the limits of the Village's policy. The Pool may assess supplemental premiums. The following risks are covered by the Pool:

- General liability and casualty;
- Vehicles;
- Public official's liability; and
- Vehicle.

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

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

Village of Stryker
Williams County
200 North Defiance Street
P.O. Box 404
Stryker, Ohio 43557-0404

To the Village Council:

We have audited the accompanying financial statements of the Village of Stryker (the Village) as of and for the years ended December 31, 2000 and 1999, and have issued our report thereon dated March 7, 2001. We conducted our audits in accordance with generally accepted auditing standards and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States.

Compliance

As part of obtaining reasonable assurance about whether the Village's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts and grants, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audits and, accordingly, we do not express such an opinion. The results of our tests disclosed an instance of noncompliance that is required to be reported under *Government Auditing Standards* which is described in the accompanying schedule of findings as item 2000-30186-001.

Internal Control Over Financial Reporting

In planning and performing our audits, we considered the Village's internal control over financial reporting in order to determine our auditing procedures for the purpose of expressing our opinion on the financial statements and not to provide assurance on the internal control over financial reporting. Our consideration of the internal control over financial reporting would not necessarily disclose all matters in the internal control over financial reporting that might be material weaknesses. A material weakness is a condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that misstatements in amounts that would be material in relation to the financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. We noted no matters involving the internal control over financial reporting and its operation that we consider to be material weaknesses. However, we noted other matters involving the internal control over financial reporting that do not require inclusion in this report, that we have reported to management of the Village in a separate letter dated March 7, 2001.

Village of Stryker
Williams County
Report of Independent Accountants on Compliance and on
Internal Control Required by *Government Auditing Standards*
Page 2

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

Jim Petro
Auditor of State

March 7, 2001

VILLAGE OF STRYKER
WILLIAMS COUNTY

SCHEDULE OF FINDINGS
DECEMBER 31, 2000 AND 1999

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

FINDING NUMBER 2000-30186-001

Noncompliance Citation

Ohio Revised Code § 5705.41 (D) states no subdivision shall make any contract or order any expenditure of money unless a certificate of the fiscal officer is attached. The fiscal officer must certify that the amount required to meet such a commitment has been lawfully appropriated and is in the treasury or in the process of collection to the credit of an appropriate fund free from any previous encumbrance.

This section provides two exceptions to the above requirements:

- a. Then and Now Certificate: This exception provides that, if the fiscal officer can certify that both at the time that the contract or order was made and at the time that he is completing his certification, sufficient funds were available or in the process of collection, to the credit of a proper fund, properly appropriated and free from any previous encumbrance, the taxing authority can authorize the drawing of the warrant. The taxing authority has 30 days from the receipt of such a certificate to approved payment by resolution or ordinance. If approval is not made within 30 days, there is no legal liability on the part of the subdivision or taxing authority.
- b. Amounts of less than \$1,000 for political divisions may be paid by the fiscal officer without such affirmation of the taxing authority upon completion of the "then and now" certificate, provided that the expenditure is otherwise lawful. This does not eliminate any otherwise applicable requirement for approval of expenditures by the taxing authority.

Sixty percent of the transactions tested were not certified at the time the commitment was incurred. These commitments were not subsequently approved by the Council as a "then and now" certificate.

We recommend the Clerk certify the amount required to meet a commitment has been lawfully appropriated and is in the treasury or in the process of collection to the appropriate fund free from any previous encumbrance prior to placing an order. In instances where prior certification is not practical, we recommend issuance of a "then and now" certificate.

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VILLAGE OF STRYKER
WILLIAMS COUNTY

SCHEDULE OF PRIOR AUDIT FINDINGS
DECEMBER 31, 2000 AND 1999

Finding Number	Finding Summary	Fully Corrected?	Not Corrected, Partially Corrected; Significantly Different Corrective Action Taken; or Finding No Longer Valid; Explain:
1998-30186-001	§ 5705.41(D) improper certification of funds.	No	Not Corrected - The Clerk does not always properly certify her funds.



STATE OF OHIO
OFFICE OF THE AUDITOR

JIM PETRO, AUDITOR OF STATE

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VILLAGE OF STRYKER

WILLIAMS COUNTY

CLERK'S CERTIFICATION

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

Susan Babbitt

CLERK OF THE BUREAU

**CERTIFIED
APRIL 3, 2001**