



**Auditor of State  
Betty Montgomery**



**VILLAGE OF THORNVILLE  
PERRY COUNTY**

**TABLE OF CONTENTS**

<b>TITLE</b>	<b>PAGE</b>
Report of Independent Accountants on Applying Agreed Upon Procedures .....	1
<u>Schedules:</u>	
Schedule A-1 - Reconciliation of Cash Receipts by Fund – For the Month Ended January 31, 2004	
Schedule A-2 - Reconciliation of Cash Receipts by Fund – For the Month Ended February 29, 2004	
Schedule A-3 - Reconciliation of Cash Receipts by Fund – For the Month Ended March 31, 2004	
Schedule A-4 - Reconciliation of Cash Receipts by Fund – For the Month Ended April 30, 2004	
Schedule A-5 - Reconciliation of Cash Receipts by Fund – For the Month Ended May 30, 2004	
Schedule A-6 - Reconciliation of Cash Receipts by Fund – For the Month Ended June 30, 2004	
Schedule A-7 - Reconciliation of Cash Receipts by Fund – For the Month Ended July 31, 2004	
Schedule A-8 - Reconciliation of Cash Receipts by Fund – For the Month Ended August 31, 2004	
Schedule A-9 - Reconciliation of Cash Receipts by Fund – For the Month Ended September 30, 2004	
Schedule A-10 - Reconciliation of Cash Receipts by Fund – For the Month Ended October 31, 2004	
Schedule A-11 - Reconciliation of Cash Receipts by Fund – For the Month Ended November 30, 2004	
Schedule A-12 - Reconciliation of Cash Receipts by Fund – For the Month Ended December 31, 2004	
Schedule B-1 - Reconciliation of Expenditures – For the Year Ended December 31, 2004	
Schedule B-2 - Reconciliation of Expenditures – Reconciling Items – For the Year Ended December 31, 2004	
Schedule C-1 - Adjusted Revenues and Expenditures by Fund – For the Year Ended December 31, 2004	
Schedule D-1 - Bank Reconciliation – For the Month Ended January 31, 2004	
Schedule D-2 - Bank Reconciliation – For the Month Ended February 29, 2004	
Schedule D-3 - Bank Reconciliation – For the Month Ended March 31, 2004	
Schedule D-4 - Bank Reconciliation – For the Month Ended April 30, 2004	
Schedule D-5 - Bank Reconciliation – For the Month Ended May 30, 2004	
Schedule D-6 - Bank Reconciliation – For the Month Ended June 30, 2004	
Schedule D-7 - Bank Reconciliation – For the Month Ended July 31, 2004	

VILLAGE OF THORNVILLE  
PERRY COUNTY

TABLE OF CONTENTS  
(Continued)

TITLE	PAGE
Schedule D-8 - Bank Reconciliation – For the Month Ended August 31, 2004	
Schedule D-9 - Bank Reconciliation – For the Month Ended September 30, 2004	
Schedule D-10 - Bank Reconciliation – For the Month Ended October 31, 2004	
Schedule D-11 - Bank Reconciliation – For the Month Ended November 30, 2004	
Schedule D-12 - Bank Reconciliation – For the Month Ended December 31, 2004	
Schedule E-11 - Summary of Cash Activity – For the Year Ended December 31, 2004	



## Auditor of State Betty Montgomery

### REPORT OF INDEPENDENT ACCOUNTANTS ON APPLYING AGREED-UPON PROCEDURES

Village Council  
Village of Thornville  
3 South Main Street  
P.O. Box 607  
Thornville, Ohio 43076

Members of Village Council:

We have performed the procedures enumerated below, which were agreed to by Village Council for the purposes of determining fund cash balances as of December 31, 2004. We followed the American Institute of Certified Public Accountants' attestation standards for agreed-upon procedures engagements. The sufficiency of the procedures is solely the responsibility of Village Council. Consequently, we make no representation regarding the sufficiency of the procedures described below either for the purpose for which this report has been requested or for any other purpose.

#### Cash Receipts

1. We compared the funds and amounts recorded on pay-in orders to the funds and amounts recorded on the Village's Post/Adjust Revenue Entry Journal for each month and identified variances. (See Schedules A-1 through A-12)
2. We compared the amounts recorded on the Village's Post/Adjust Revenue Entry Journal to the deposit per the bank for each month and identified variances. (See Schedules A-1 through A-12)
3. We recomputed total receipts by fund for each month, after adjustments were made for variances we identified. (See Schedules A-1 through A-12 and Schedule C-1)

#### Cash Disbursements

1. We compared the amounts recorded on the cancelled checks to the bank statements for each month and identified variances. (See Schedules B-1 and B-2)
2. We compared the disbursement amounts recorded on the bank statements to the Village Monthly Check Register Report for each month and identified variances. (See Schedules B-1 and B-2)
3. We recomputed total disbursements by fund for each month, after adjustments were made for variances we identified. (See Schedule C-1)

#### Bank Reconciliations

1. We compared total unaudited fund balances we recomputed, based on the steps above, to the depository balances and determined all reconciling items for each month. Reconciling items include outstanding checks and deposits in transit as well as transactions between bank accounts. (See Schedules D-1 through D-12)

**Bank Reconciliations (Continued)**

2. We listed transactions between Village depository accounts for each month. (See Schedules D-1 through D-12)

**Summary of Cash Activity**

1. We listed the audited fund balances from the December 31, 2003 audit report and summarized the cash receipts and disbursements for each fund, after our adjustments for reconciliations, and calculated the unaudited fund balances at December 31, 2004. (See Schedule E-1)
2. We compared the fund balances recorded on the December 2004 Monthly Fund Report to the unaudited fund balances we calculated and listed the variances. (See Schedule E-1)

We were not engaged to, and did not, perform an examination, the objective of which would be the expression of an opinion on Village's financial activity which is attached to this report. Accordingly, we do not express such an opinion. Had we performed additional procedures, other matters might have come to our attention that we would have reported to you.

This report is intended solely for the information and use of the Village officials and is not intended to be and should not be used by anyone else.



**Betty Montgomery**  
Auditor of State

April 28, 2005

VILLAGE OF THORNVILLE  
PERRY COUNTY  
SCHEDULE A-1  
RECONCILIATION OF CASH RECEIPTS BY FUND  
FOR THE MONTH ENDED JANUARY 31, 2004

Fund	Total Receipts Recorded on the Village's Monthly Fund Report*	Total Receipts Recorded on Pay-In Orders	Variance - Monthly Fund Report (Over)/Under Pay-In Orders	Total Deposits Recorded on the Village's Bank Statements	Less: Deposits In Transit from the Prior Month	Plus: Deposits In Transit for the Current Month	Plus: Transfers-In	Total Receipts Reconciled to the Village's Depositories	Variance - Monthly Fund Report (Over)/Under Deposits	Adjusted Receipts
General	\$2,521	\$2,521	\$0	\$2,264	\$0	\$250	\$0	\$2,514	(\$7)	\$2,514
Street Construction Maintenance & Repair	3,484	3,484	0	3,484	0	0	0	3,484	0	3,484
State Highway Improvement	296	296	0	296	0	0	0	296	0	296
Recreation	0	0	0	0	0	0	0	0	0	0
Police Levy	2,770	2,770	0	2,269	0	501	0	2,770	0	2,770
Mayor's Court Computer	72	72	0	0	0	72	0	72	0	72
Sewer Debt Service	0	0	0	0	0	0	0	0	0	0
Water	14,074	14,074	0	13,516	0	558	0	14,074	0	14,074
Sewer	18,728	18,728	0	17,991	0	738	0	18,729	1	18,729
Swimming Pool	0	0	0	0	0	0	0	0	0	0
Cemetery Bequest	6	6	0	6	0	0	0	6	0	6
Leatherman Estate	0	0	0	0	0	0	0	0	0	0
<b>Grand Total</b>	<b>\$41,951</b>	<b>\$41,951</b>	<b>\$0</b>	<b>\$39,826</b>	<b>\$0</b>	<b>\$2,119</b>	<b>\$0</b>	<b>\$41,945</b>	<b>(\$6)</b>	<b>\$41,945</b>

Reconciling Items	General	Street	State Highway	Sewer	Cemetery	Grand Total
December 2003 STAR Ohio interest was posted in January however this interest is reflected in the Village's audited balances as of December 31, 2003	(\$515)	(\$40)	(\$17)	\$0	(\$6)	(\$578)
January 2004 STAR Ohio interest was not posted by the Village	508	40	17	0	6	571
Error was made in addition of pay-in 2652, as noted on the pay-in and deposit made to the bank, however this correction was not posted by the Village	0	0	0	1	0	1
<b>Total</b>	<b>(\$7)</b>	<b>\$0</b>	<b>\$0</b>	<b>\$1</b>	<b>\$0</b>	<b>(\$6)</b>

\* - Receipts reflected on the Monthly Fund Report were agreed to receipts posted to the Post/Adjust Revenue Entry Journals for the applicable period.

VILLAGE OF THORNVILLE  
PERRY COUNTY  
SCHEDULE A-2  
RECONCILIATION OF CASH RECEIPTS BY FUND  
FOR THE MONTH ENDED FEBRUARY 29, 2004

Fund	Total Receipts Recorded on the Village's Monthly Fund Report*	Total Receipts Recorded on Pay-In Orders	Variance - Monthly Fund Report (Over)/Under Pay-In Orders	Total Deposits Recorded on the Village's Bank Statements	Less: Deposits In Transit from the Prior Month	Plus: Deposits In Transit for the Current Month	Plus: Transfers-In	Total Receipts Reconciled to the Village's Depositories	Variance - Monthly Fund Report (Over)/Under Deposits	Adjusted Receipts
General	\$2,209	\$2,209	\$0	\$2,862	(\$250)	\$0	\$0	\$2,612	\$403	\$2,612
Street Construction Maintenance & Repair	3,590	3,590	0	3,621	0	0	0	3,621	31	3,621
State Highway Improvement	275	275	0	289	0	0	0	289	14	289
Recreation	0	0	0	0	0	0	0	0	0	0
Police Levy	0	0	0	501	(501)	0	0	0	0	0
Mayor's Court Computer	0	0	0	72	(72)	0	0	0	0	0
Sewer Debt Service	0	100,000	100,000	0	0	0	100,000	100,000	100,000	100,000
Water	12,618	12,618	0	13,163	(558)	0	0	12,605	(13)	12,605
Sewer	120,504	20,504	(100,000)	21,216	(738)	0	0	20,478	(100,026)	20,478
Swimming Pool	46	46	0	46	0	0	0	46	0	46
Cemetery Bequest	0	0	0	5	0	0	0	5	5	5
Leatherman Estate	0	0	0	0	0	0	0	0	0	0
<b>Grand Total</b>	<b>\$139,242</b>	<b>\$139,242</b>	<b>\$0</b>	<b>\$41,775</b>	<b>(\$2,119)</b>	<b>\$0</b>	<b>\$100,000</b>	<b>\$139,656</b>	<b>\$414</b>	<b>\$139,656</b>

Reconciling Items	General	Street	State Highway	Sewer Debt Service	Water	Sewer	Cemetery	Grand Total
February 2004 STAR Ohio interest was not posted by the Village	\$403	\$31	\$14	\$0	\$0	\$0	\$5	\$453
Bank transfer from STAR Ohio to the Village's general checking account was posted as revenue by the Village	0	0	0	0	0	(100,000)	0	(100,000)
Transfer-in from the Sewer Fund to the Sewer Debt Service Fund was not reflected on the Monthly Fund Report	0	0	0	100,000	0	0	0	100,000
Amount of pay-in 2677 indicated on the pay-in and posted to the system, was for more than was credited by the bank for deposit	0	0	0	0	(13)	(26)	0	(39)
<b>Total</b>	<b>\$403</b>	<b>\$31</b>	<b>\$14</b>	<b>\$100,000</b>	<b>(\$13)</b>	<b>(\$100,026)</b>	<b>\$5</b>	<b>\$414</b>

\* - Receipts reflected on the Monthly Fund Report were agreed to receipts posted to the Post/Adjust Revenue Entry Journals for the applicable period.

VILLAGE OF THORNVILLE  
PERRY COUNTY  
SCHEDULE A-3  
RECONCILIATION OF CASH RECEIPTS BY FUND  
FOR THE MONTH ENDED MARCH 31, 2004

Fund	Total Receipts Recorded on the Village's Monthly Fund Report*	Total Receipts Recorded on Pay-In Orders	Variance - Monthly Fund Report (Over)/Under Pay-In Orders	Total Deposits Recorded on the Village's Bank Statements	Less: Deposits In Transit from the Prior Month	Plus: Deposits In Transit for the Current Month	Plus: Transfers-In	Total Receipts Reconciled to the Village's Depositories	Variance - Monthly Fund Report (Over)/Under Deposits	Adjusted Receipts
General	\$6,719	\$6,719	\$0	\$7,140	\$0	\$0	\$0	\$7,140	\$421	\$7,140
Street Construction Maintenance & Repair	4,156	4,156	0	4,189	0	0	0	4,189	33	4,189
State Highway Improvement	281	281	0	295	0	0	0	295	14	295
Recreation	58	58	0	58	0	0	0	58	0	58
Police Levy	581	581	0	581	0	0	0	581	0	581
Mayor's Court Computer	0	0	0	0	0	0	0	0	0	0
Sewer Debt Service	0	0	0	0	0	0	0	0	0	0
Water	15,544	15,544	0	15,642	0	0	0	15,642	98	15,642
Sewer	18,599	18,599	0	18,823	0	0	0	18,823	224	18,823
Swimming Pool	0	0	0	0	0	0	0	0	0	0
Cemetery Bequest	0	0	0	5	0	0	0	5	5	5
Leatherman Estate	0	0	0	0	0	0	0	0	0	0
<b>Grand Total</b>	<b>\$45,938</b>	<b>\$45,938</b>	<b>\$0</b>	<b>\$46,733</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$46,733</b>	<b>\$795</b>	<b>\$46,733</b>

Reconciling Items	General	Street	State Highway	Water	Sewer	Cemetery	Grand Total
March 2004 STAR Ohio interest was not posted by the Village	\$421	\$33	\$14	\$0	\$0	\$5	\$473
Deposit made with the bank for Water and Sewer receipts in which no pay-in was issued by the Village. (1)	0	0	0	95	221	0	316
Amount of pay-in 2698 posted to the system was for less than indicated on the pay-in and credited by the bank for deposit	0	0	0	3	3	0	6
<b>Total</b>	<b>\$421</b>	<b>\$33</b>	<b>\$14</b>	<b>\$98</b>	<b>\$224</b>	<b>\$5</b>	<b>\$795</b>

\* - Receipts reflected on the Monthly Fund Report were agreed to receipts posted to the Post/Adjust Revenue Entry Journals for the applicable period.

(1) - Amounts were allocated based upon pay-in 2711 as information was not available at the time of preparing this schedule.

VILLAGE OF THORNVILLE  
PERRY COUNTY  
SCHEDULE A-4  
RECONCILIATION OF CASH RECEIPTS BY FUND  
FOR THE MONTH ENDED APRIL 30, 2004

Fund	Total Receipts Recorded on the Village's Monthly Fund Report*	Total Receipts Recorded on Pay-In Orders	Variance - Monthly Fund Report (Over)/Under Pay-In Orders	Total Deposits Recorded on the Village's Bank Statements	Less: Deposits In Transit from the Prior Month	Plus: Deposits In Transit for the Current Month	Plus: Transfers-In	Total Receipts Reconciled to the Village's Depositories	Variance - Monthly Fund Report (Over)/Under Deposits	Adjusted Receipts
General	\$1,633	\$1,721	\$88	\$2,035	\$0	\$96	\$0	\$2,131	\$498	\$2,131
Street Construction Maintenance & Repair	8,063	8,063	0	2,921	0	5,174	0	8,095	32	8,095
State Highway Improvement	553	654	101	248	0	420	0	668	115	668
Recreation	0	0	0	0	0	0	0	0	0	0
Police Levy	0	0	0	0	0	0	0	0	0	0
Mayor's Court Computer	0	0	0	0	0	0	0	0	0	0
Sewer Debt Service	0	0	0	0	0	0	0	0	0	0
Water	13,008	13,008	0	12,915	0	81	0	12,996	(12)	12,996
Sewer	21,861	21,861	0	21,606	0	220	0	21,826	(35)	21,826
Swimming Pool	0	0	0	0	0	0	0	0	0	0
Cemetery Bequest	0	0	0	4	0	0	0	4	4	4
Leatherman Estate	0	0	0	0	0	0	0	0	0	0
<b>Grand Total</b>	<b>\$45,118</b>	<b>\$45,307</b>	<b>\$189</b>	<b>\$39,729</b>	<b>\$0</b>	<b>\$5,991</b>	<b>\$0</b>	<b>\$45,720</b>	<b>\$602</b>	<b>\$45,720</b>

Reconciling Items	General	Street	State Highway	Water	Sewer	Cemetery	Grand Total
April 2004 STAR Ohio interest was not posted by the Village	\$410	\$32	\$14	\$0	\$0	\$4	\$460
Pay-in 2740, dated April 14, 2004, was not posted to the system in April	88	0	0	0	0	0	88
Pay-in 2753, dated April 26, 2004, was not completely posted to the system	0	0	101	0	0	0	101
Amount of pay-in 2729 indicated on the pay-in and posted to the system, was for more than was credited by the bank for deposit (1)	0	0	0	(12)	(35)	0	(47)
<b>Total</b>	<b>\$498</b>	<b>\$32</b>	<b>\$115</b>	<b>(\$12)</b>	<b>(\$35)</b>	<b>\$4</b>	<b>\$602</b>

\* - Receipts reflected on the Monthly Fund Report were agreed to receipts posted to the Post/Adjust Revenue Entry Journals for the applicable period. For April, this column represents the total April receipts less the total March receipts as the accounting system was not closed at the end of March.

(1) - The pay-in indicated \$247 was received however the bank credited the Village for a deposit of \$200.47.

VILLAGE OF THORNVILLE  
PERRY COUNTY  
SCHEDULE A-5  
RECONCILIATION OF CASH RECEIPTS BY FUND  
FOR THE MONTH ENDED MAY 31, 2004

Fund	Total Receipts Recorded on the Village's Monthly Fund Report*	Total Receipts Recorded on Pay-In Orders	Variance - Monthly Fund Report (Over)/Under Pay-In Orders	Total Deposits Recorded on the Village's Bank Statements	Less: Deposits In Transit from the Prior Month	Plus: Deposits In Transit for the Current Month	Plus: Transfers-In	Total Receipts Reconciled to the Village's Depositories	Variance - Monthly Fund Report (Over)/Under Deposits	Adjusted Receipts
General	\$131,091	\$328	(\$130,763)	\$644	(\$96)	\$93	\$0	\$641	(\$130,450)	\$641
Street Construction Maintenance & Repair	5,414	5,414	0	10,613	(5,174)	0	0	5,439	25	5,439
State Highway Improvement	439	439	0	869	(420)	0	0	449	10	449
Recreation	661	52	(609)	52	0	0	0	52	(609)	52
Police Levy	16,394	19	(16,375)	19	0	0	0	19	(16,375)	19
Mayor's Court Computer	1,863	0	(1,863)	0	0	0	0	0	(1,863)	0
Sewer Debt Service	0	0	0	0	0	0	0	0	0	0
Water	16,835	16,835	0	16,916	(81)	0	0	16,835	0	16,835
Sewer	17,034	17,034	0	17,254	(220)	0	0	17,034	0	17,034
Swimming Pool	0	0	0	0	0	0	0	0	0	0
Cemetery Bequest	0	0	0	3	0	0	0	3	3	3
Leatherman Estate	0	0	0	0	0	0	0	0	0	0
<b>Grand Total</b>	<b>\$189,731</b>	<b>\$40,121</b>	<b>(\$149,610)</b>	<b>\$46,370</b>	<b>(\$5,991)</b>	<b>\$93</b>	<b>\$0</b>	<b>\$40,472</b>	<b>(\$149,259)</b>	<b>\$40,472</b>

Reconciling Items	General	Street	State Highway	Recreation	Police Levy	Mayors Court Computer	Cemetery	Grand Total
May 2004 STAR Ohio interest was not posted by the Village	\$313	\$25	\$10	\$0	\$0	\$0	\$3	\$351
Pay-in 2740, dated April 14, 2004, was posted to the system in May rather than in April	(88)	0	0	0	0	0	0	(88)
Transfers between sub-funds are included on the Monthly Fund Report in order to move monies from "STAR" funds to the main fund	(130,675)	0	0	(609)	(16,375)	(1,863)	0	(149,522)
<b>Total</b>	<b>(\$130,450)</b>	<b>\$25</b>	<b>\$10</b>	<b>(\$609)</b>	<b>(\$16,375)</b>	<b>(\$1,863)</b>	<b>\$3</b>	<b>(\$149,259)</b>

\* - Receipts reflected on the Monthly Fund Report were agreed to receipts posted to the Post/Adjust Revenue Entry Journals for the applicable period.

VILLAGE OF THORNVILLE  
PERRY COUNTY  
SCHEDULE A-6  
RECONCILIATION OF CASH RECEIPTS BY FUND  
FOR THE MONTH ENDED JUNE 30, 2004

Fund	Total Receipts Recorded on the Village's Monthly Fund Report*	Total Receipts Recorded on Pay-In Orders	Variance - Monthly Fund Report (Over)/Under Pay-In Orders	Total Deposits Recorded on the Village's Bank Statements	Less: Deposits In Transit from the Prior Month	Plus: Deposits In Transit for the Current Month	Plus: Transfers-In	Total Receipts Reconciled to the Village's Depositories	Variance - Monthly Fund Report (Over)/Under Deposits	Adjusted Receipts
General	\$26,892	\$26,892	\$0	\$26,892	(\$93)	\$93	\$0	\$26,892	\$0	\$26,892
Street Construction Maintenance & Repair	6,999	6,999	0	6,999	0		0	6,999	0	6,999
State Highway Improvement	568	568	0	568	0		0	568	0	568
Recreation	2,361	2,361	0	2,361	0		0	2,361	0	2,361
Police Levy	24,337	24,337	0	24,337	0		0	24,337	0	24,337
Mayor's Court Computer	0	0	0	0	0		0	0	0	0
Sewer Debt Service	0	0	0	0	0		97,792	97,792	97,792	97,792
Water	15,380	15,780	400	15,710	0	70	0	15,780	400	15,780
Sewer	14,989	14,989	0	14,989	0		0	14,989	0	14,989
Swimming Pool	745	745	0	745	0		0	745	0	745
Cemetery Bequest	0	0	0	0	0		0	0	0	0
Leatherman Estate	0	0	0	0	0		0	0	0	0
<b>Grand Total</b>	<b>\$92,271</b>	<b>\$92,671</b>	<b>\$400</b>	<b>\$92,601</b>	<b>(\$93)</b>	<b>\$163</b>	<b>\$97,792</b>	<b>\$190,463</b>	<b>\$98,192</b>	<b>\$190,463</b>

Reconciling Items	Sewer Debt Service	Water	Grand Total
Pay-in 30035 contained a notation of a variance to amounts coded to the Water Fund however this correction was not posted	\$0	\$400	\$400
Transfer-In from Sewer Fund to the Sewer Debt Service Fund which was not reflected as a receipt on the Monthly Fund Report (1)	97,792	0	97,792
<b>Total</b>	<b>\$97,792</b>	<b>\$400</b>	<b>\$98,192</b>

\* - Receipts reflected on the Monthly Fund Report were agreed to receipts posted to the Post/Adjust Revenue Entry Journals for the applicable period.

(1) - A disbursement representing a transfer-out was noted on the Monthly Fund Report.

VILLAGE OF THORNVILLE  
PERRY COUNTY  
SCHEDULE A-7  
RECONCILIATION OF CASH RECEIPTS BY FUND  
FOR THE MONTH ENDED JULY 31, 2004

Fund	Total Receipts Recorded on the Village's Monthly Fund Report*	Total Receipts Recorded on Pay-In Orders	Variance - Monthly Fund Report (Over)/Under Pay-In Orders	Total Deposits Recorded on the Village's Bank Statements	Less: Deposits In Transit from the Prior Month	Plus: Deposits In Transit for the Current Month	Plus: Transfers-In	Total Receipts Reconciled to the Village's Depositories	Variance - Monthly Fund Report (Over)/Under Deposits	Adjusted Receipts
General	\$7,143	\$4,567	(\$2,576)	\$4,567	(\$93)	\$93	\$0	\$4,567	(\$2,576)	\$4,567
Street Construction Maintenance & Repair	4,496	4,496	0	4,496	0	0	0	4,496	0	4,496
State Highway Improvement	364	364	0	364	0	0	0	364	0	364
Recreation	207	486	279	486	0	0	0	486	279	486
Police Levy	71	2,368	2,297	2,368	0	0	0	2,368	2,297	2,368
Mayor's Court Computer	0	0	0	0	0	0	0	0	0	0
Sewer Debt Service	0	0	0	0	0	0	0	0	0	0
Water	14,680	14,680	0	14,750	(70)	0	0	14,680	0	14,680
Sewer	22,087	22,087	0	22,087	0	0	0	22,087	0	22,087
Swimming Pool	0	0	0	0	0	0	0	0	0	0
Cemetery Bequest	0	0	0	0	0	0	0	0	0	0
Leatherman Estate	0	0	0	0	0	0	0	0	0	0
<b>Grand Total</b>	<b>\$49,048</b>	<b>\$49,048</b>	<b>\$0</b>	<b>\$49,118</b>	<b>(\$163)</b>	<b>\$93</b>	<b>\$0</b>	<b>\$49,048</b>	<b>\$0</b>	<b>\$49,048</b>

Reconciling Items	General	Recreation	Police Levy	Grand Total
Homestead and Rollback reimbursement received from the State was posted entirely to the General Fund rather than being apportioned to the appropriate levy funds	(\$2,576)	\$279	\$2,297	\$0
<b>Total</b>	<b>(\$2,576)</b>	<b>\$279</b>	<b>\$2,297</b>	<b>\$0</b>

\* - Receipts reflected on the Monthly Fund Report were agreed to receipts posted to the Post/Adjust Revenue Entry Journals for the applicable period.

VILLAGE OF THORNVILLE  
PERRY COUNTY  
SCHEDULE A-8  
RECONCILIATION OF CASH RECEIPTS BY FUND  
FOR THE MONTH ENDED AUGUST 31, 2004

Fund	Total Receipts Recorded on the Village's Monthly Fund Report*	Total Receipts Recorded on Pay-In Orders	Variance - Monthly Fund Report (Over)/Under Pay-In Orders	Total Deposits Recorded on the Village's Bank Statements	Less: Deposits In Transit from the Prior Month	Plus: Deposits In Transit for the Current Month	Plus: Transfers-In	Total Receipts Reconciled to the Village's Depositories	Variance - Monthly Fund Report (Over)/Under Deposits	Adjusted Receipts
General	\$1,673	\$3,146	\$1,473	\$3,474	(\$93)	\$93	\$0	\$3,474	\$1,801	\$3,474
Street Construction Maintenance & Repair	3,887	3,887	0	3,887	0	0	0	3,887	0	3,887
State Highway Improvement	315	315	0	315	0	0	0	315	0	315
Recreation	250	250	0	250	0	0	0	250	0	250
Police Levy	54	763	709	1,006	0	0	0	1,006	952	1,006
Mayor's Court Computer	0	0	0	299	0	0	0	299	299	299
Sewer Debt Service	0	0	0	0	0	0	0	0	0	0
Water	12,950	12,950	0	12,808	0	133	0	12,941	(9)	12,941
Sewer	14,619	14,619	0	14,317	0	302	0	14,619	0	14,619
Swimming Pool	33,207	33,207	0	33,207	0	0	0	33,207	0	33,207
Cemetery Bequest	0	0	0	0	0	0	0	0	0	0
Leatherman Estate	0	0	0	0	0	0	0	0	0	0
<b>Grand Total</b>	<b>\$66,955</b>	<b>\$69,137</b>	<b>\$2,182</b>	<b>\$69,563</b>	<b>(\$93)</b>	<b>\$528</b>	<b>\$0</b>	<b>\$69,998</b>	<b>\$3,043</b>	<b>\$69,998</b>

Reconciling Items	General	Police Levy	Mayors Court Computer	Water	Grand Total
Pay-in 30101 is not reflected on the Village's Monthly Fund Report	\$355	\$116	\$56	\$0	\$527
Pay-in 30102 is not reflected on the Village's Monthly Fund Report	340	35	48	0	423
Pay-in 30103 is not reflected on the Village's Monthly Fund Report	445	484	104	0	1,033
Pay-in 30104 is not reflected on the Village's Monthly Fund Report	333	74	48	0	455
Pay-in 30117 was posted to the system for more than was indicated as received on the pay-in or was credited as a deposit with the bank	0	0	0	(9)	(9)
Deposit was made for monies received from Mayor's Court in which no pay-in was issued and amounts were not posted to the system (1)	328	30	43	0	401
Direct deposit was made to the Village's bank account from the Office of Justice and Prevention which was not posted	0	213	0	0	213
<b>Total</b>	<b>\$1,801</b>	<b>\$952</b>	<b>\$299</b>	<b>(\$9)</b>	<b>\$3,043</b>

\* - Receipts reflected on the Monthly Fund Report were agreed to receipts posted to the Post/Adjust Revenue Entry Journals for the applicable period.

(1) - Monies were allocated based upon other Mayor's Court pay-ins issued for the month.

VILLAGE OF THORNVILLE  
PERRY COUNTY  
SCHEDULE A-9  
RECONCILIATION OF CASH RECEIPTS BY FUND  
FOR THE MONTH ENDED SEPTEMBER 30, 2004

Fund	Total Receipts Recorded on the Village's Monthly Fund Report*	Total Receipts Recorded on Pay-In Orders	Variance - Monthly Fund Report (Over)/Under Pay-In Orders	Total Deposits Recorded on the Village's Bank Statements	Less: Deposits In Transit from the Prior Month	Plus: Deposits In Transit for the Current Month	Plus: Transfers-In	Total Receipts Reconciled to the Village's Depositories	Variance - Monthly Fund Report (Over)/Under Deposits	Adjusted Receipts
General	\$1,719	\$1,719	\$0	\$1,719	(\$93)	\$93	\$0	\$1,719	\$0	\$1,719
Street Construction Maintenance & Repair	4,373	4,373	0	4,373	0	0	0	4,373	0	4,373
State Highway Improvement	355	355	0	355	0	0	0	355	0	355
Recreation	26	26	0	26	0	0	0	26	0	26
Police Levy	258	258	0	258	0	0	0	258	0	258
Mayor's Court Computer	0	0	0	0	0	0	0	0	0	0
Sewer Debt Service	0	0	0	0	0	0	0	0	0	0
Water	12,882	12,673	(209)	13,176	(133)	0	0	13,043	161	13,043
Sewer	13,874	13,482	(392)	14,568	(302)	0	0	14,266	392	14,266
Swimming Pool	6,017	6,017	0	6,017	0	0	0	6,017	0	6,017
Cemetery Bequest	0	0	0	0	0	0	0	0	0	0
Leatherman Estate	0	0	0	0	0	0	0	0	0	0
<b>Grand Total</b>	<b>\$39,504</b>	<b>\$38,903</b>	<b>(\$601)</b>	<b>\$40,492</b>	<b>(\$528)</b>	<b>\$93</b>	<b>\$0</b>	<b>\$40,057</b>	<b>\$553</b>	<b>\$40,057</b>

Reconciling Items	Water	Sewer	Grand Total
Insufficient funds check was returned by the bank however revenues were not appropriately reduced for this item	(\$48)		(\$48)
Pay-in was not issued and collections were not recorded for a day of water and sewer collections	209	392	601
<b>Total</b>	<b>\$161</b>	<b>\$392</b>	<b>\$553</b>

\* - Receipts reflected on the Monthly Fund Report were agreed to receipts posted to the Post/Adjust Revenue Entry Journals for the applicable period.

VILLAGE OF THORNVILLE  
PERRY COUNTY  
SCHEDULE A-10  
RECONCILIATION OF CASH RECEIPTS BY FUND  
FOR THE MONTH ENDED OCTOBER 31, 2004

Fund	Total Receipts Recorded on the Village's Monthly Fund Report*	Total Receipts Recorded on Pay-In Orders	Variance - Monthly Fund Report (Over)/Under Pay-In Orders	Total Deposits Recorded on the Village's Bank Statements	Less: Deposits In Transit from the Prior Month	Plus: Deposits In Transit for the Current Month	Plus: Transfers-In	Total Receipts Reconciled to the Village's Depositories	Variance - Monthly Fund Report (Over)/Under Deposits	Adjusted Receipts
General	\$22,036	\$22,036	\$0	\$21,966	(\$93)	\$163	\$0	\$22,036	\$0	\$22,036
Street Construction Maintenance & Repair	3,455	3,455	0	1,488	0	1,967	0	3,455	0	3,455
State Highway Improvement	280	280	0	120	0	160	0	280	0	280
Recreation	1,729	1,729	0	1,729	0	0	0	1,729	0	1,729
Police Levy	13,854	13,854	0	13,854	0	0	0	13,854	0	13,854
Mayor's Court Computer	0	0	0	0	0	0	0	0	0	0
Sewer Debt Service	0	0	0	0	0	0	0	0	0	0
Water	13,774	13,784	10	13,737	0	47	0	13,784	10	13,784
Sewer	26,275	26,275	0	26,197	0	78	0	26,275	0	26,275
Swimming Pool	0	0	0	0	0	0	0	0	0	0
Cemetery Bequest	0	0	0	0	0	0	0	0	0	0
Leatherman Estate	0	0	0	0	0	0	0	0	0	0
<b>Grand Total</b>	<b>\$81,403</b>	<b>\$81,413</b>	<b>\$10</b>	<b>\$79,091</b>	<b>(\$93)</b>	<b>\$2,415</b>	<b>\$0</b>	<b>\$81,413</b>	<b>\$10</b>	<b>\$81,413</b>

Reconciling Items	Water
Pay-in 30163 was posted for less than was indicated on the pay-in and was credited as deposited with the bank	\$10

\* - Receipts reflected on the Monthly Fund Report were agreed to receipts posted to the Post/Adjust Revenue Entry Journals for the applicable period.  
For October, this column represents the totals on the October Monthly Fund Report less the totals from September as the month of September was not closed out by the Village.

**VILLAGE OF THORNVILLE  
PERRY COUNTY  
SCHEDULE A-11  
RECONCILIATION OF CASH RECEIPTS BY FUND  
FOR THE MONTH ENDED NOVEMBER 30, 2004**

Fund	Total Receipts Recorded on the Village's Monthly Fund Report*	Total Receipts Recorded on Pay-In Orders	Variance - Monthly Fund Report (Over)/Under Pay-In Orders	Total Deposits Recorded on the Village's Bank Statements	Less: Deposits In Transit from the Prior Month	Plus: Deposits In Transit for the Current Month	Plus: Transfers-In	Total Receipts Reconciled to the Village's Depositories	Variance - Monthly Fund Report (Over)/Under Deposits	Adjusted Receipts
General	\$9,152	\$9,152	\$0	\$9,940	(\$163)	\$93	\$0	\$9,870	\$718	\$9,870
Street Construction Maintenance & Repair	2,179	2,179	0	6,009	(1,967)	0	0	4,042	1,863	4,042
State Highway Improvement	176	176	0	487	(160)	0	0	327	151	327
Recreation	399	399	0	399	0	0	0	399	0	399
Police Levy	5,488	5,488	0	5,488	0	0	0	5,488	0	5,488
Mayor's Court Computer	0	0	0	0	0	0	0	0	0	0
Sewer Debt Service	0	0	0	0	0	0	0	0	0	0
Water	11,455	12,606	1,151	12,613	(47)	0	0	12,566	1,111	12,566
Sewer	23,737	25,884	2,147	25,884	(78)	0	0	25,806	2,069	25,806
Swimming Pool	68	68	0	68	0	0	0	68	0	68
Cemetery Bequest	0	0	0	0	0	0	0	0	0	0
Leatherman Estate	0	0	0	0	0	0	0	0	0	0
<b>Grand Total</b>	<b><u>\$52,654</u></b>	<b><u>\$55,952</u></b>	<b><u>\$3,298</u></b>	<b><u>\$60,888</u></b>	<b><u>(\$2,415)</u></b>	<b><u>\$93</u></b>	<b><u>\$0</u></b>	<b><u>\$58,566</u></b>	<b><u>\$5,912</u></b>	<b><u>\$58,566</u></b>

Reconciling Items	General	Street	State Highway	Water	Sewer	Grand Total
Two pay-ins (30195 and 30204) appear to have been issued for the same monies as only one deposit of these amounts was made to the bank	\$0	\$0	\$0	(\$20)	(\$39)	(\$59)
Pay-in 30237 was posted after monthly reports were generated and therefore are not reflected on the Monthly Fund Report totals	0	0	0	278	451	729
Pay-in 30238 was posted after monthly reports were generated and therefore are not reflected on the Monthly Fund Report totals	0	0	0	346	626	972
Pay-in 30239 was posted after monthly reports were generated and therefore are not reflected on the Monthly Fund Report totals	0	0	0	507	1,031	1,538
Deposit was made with the bank however no pay-in was issued and amount was not posted (1)	718	0	0	0	0	718
Pay-in 30240 was deposited in November however the pay-in was issued on December 1st and amount was posted by the Village in December	0	1,863	151	0	0	2,014
<b>Total</b>	<b><u>\$718</u></b>	<b><u>\$1,863</u></b>	<b><u>\$151</u></b>	<b><u>\$1,111</u></b>	<b><u>\$2,069</u></b>	<b><u>\$5,912</u></b>

\* - Receipts reflected on the Monthly Fund Report were agreed to receipts posted to the Post/Adjust Revenue Entry Journals for the applicable period.  
For November, this column represents the totals on the November Monthly Fund Report less the totals from October as the month of October was not closed out by the Village.

(1) - The Village has not been able to determine the source of these monies to date and therefore they have been posted to the General Fund.

VILLAGE OF THORNVILLE  
PERRY COUNTY  
SCHEDULE A-12  
RECONCILIATION OF CASH RECEIPTS BY FUND  
FOR THE MONTH ENDED DECEMBER 31, 2004

Fund	Total Receipts Recorded on the Village's Monthly Fund Report*	Total Receipts Recorded on Pay-In Orders	Variance - Monthly Fund Report (Over)/Under Pay-In Orders	Total Deposits Recorded on the Village's Bank Statements	Less: Deposits In Transit from the Prior Month	Plus: Deposits In Transit for the Current Month	Plus: Transfers-In	Total Receipts Reconciled to the Village's Depositories	Variance - Monthly Fund Report (Over)/Under Deposits	Adjusted Receipts
General	\$1,584	\$1,584	\$0	\$2,167	(\$93)	\$93	\$0	\$2,167	\$583	\$2,167
Street Construction Maintenance & Repair	5,884	7,747	1,863	4,067	0	0	0	4,067	(1,817)	4,067
State Highway Improvement	477	628	151	346	0	0	0	346	(131)	346
Recreation	0	0	0	0	0	0	0	0	0	0
Police Levy	0	0	0	0	0	0	0	0	0	0
Mayor's Court Computer	0	0	0	0	0	0	0	0	0	0
Sewer Debt Service	0	0	0	0	0	0	0	0	0	0
Water	11,953	11,953	0	11,953	0	0	0	11,953	0	11,953
Sewer	15,450	15,450	0	15,450	0	0	0	15,450	0	15,450
Swimming Pool	1,727	1,727	0	1,727	0	0	0	1,727	0	1,727
Cemetery Bequest	0	0	0	6	0	0	0	6	6	6
Leatherman Estate	0	0	0	0	0	0	0	0	0	0
<b>Grand Total</b>	<b>\$37,075</b>	<b>\$39,089</b>	<b>\$2,014</b>	<b>\$35,716</b>	<b>(\$93)</b>	<b>\$93</b>	<b>\$0</b>	<b>\$35,716</b>	<b>(\$1,359)</b>	<b>\$35,716</b>

Reconciling Items	General	Street	State Highway	Cemetery	Grand Total
Certificate of deposit of the Village matured and was deposited into the Village's checking account however interest was not posted by the Village	\$583	\$46	\$20	\$6	\$655
Pay-in 30240 was deposited in November however the pay-in was issued on December 1st and amount was posted by the Village in December	0	(1,863)	(151)	0	(2,014)
<b>Total</b>	<b>\$583</b>	<b>(\$1,817)</b>	<b>(\$131)</b>	<b>\$6</b>	<b>(\$1,359)</b>

\* - Receipts reflected on the Monthly Fund Report were agreed to receipts posted to the Post/Adjust Revenue Entry Journals for the applicable period.

**VILLAGE OF THORNVILLE  
PERRY COUNTY  
SCHEDULE B-1  
RECONCILIATION OF EXPENDITURES  
FOR THE YEAR ENDED DECEMBER 31, 2004**

Month	Bank						Village				
	Total Checks Cleared/ Debits	Outstanding Checks - (prior month)	Outstanding Checks - current month	Debit Memos	Transfers-Out	Bank Transfers	Total Cash Expenditures	Amount Posted per Monthly Report*	Adjustments	Adjusted Village Expenditures	Variance
January	\$30,181	(\$3,018)	\$99,306	\$0	\$0	\$0	\$126,469	\$113,899	\$12,570	\$126,469	\$0 (D)
February	245,307	(99,306)	1,976	0	100,000	(100,000)	147,977	49,887	98,090	147,977	0
March	81,522	(1,976)	1,304	0	0	(50)	80,800	80,512	288	80,800	0
April	56,747	(1,304)	6,022	0	0	0	61,465	61,734	(269)	61,465	0 (A)
May	624,333	(6,022)	444	0	0	(568,518)	50,237	50,367	(130)	50,237	0 (E)
June	58,871	(444)	97,992	0	97,792	0	254,211	245,197	9,014	254,211	0
July	569,540	(97,992)	1,009	0	0	(400,000)	72,557	73,621	(1,064)	72,557	0
August	59,880	(1,009)	32,182	0	0	0	91,053	90,712	341	91,053	0
September	69,462	(32,182)	1,861	(378)	0	(10,000)	28,763	12,589	16,174	28,763	0
October	37,187	(1,861)	11,037	0	0	0	46,363	45,834	529	46,363	0 (B)
November	38,911	(11,037)	726	0	0	0	28,600	27,025	1,575	28,600	0 (C)
December	136,215	(726)	14,903	0	0	0	150,392	142,645	7,747	150,392	0
	<u>\$2,008,156</u>	<u>(\$256,877)</u>	<u>\$268,762</u>	<u>(\$378)</u>	<u>\$197,792</u>	<u>(\$1,078,568)</u>	<u>\$1,138,887</u>	<u>\$994,022</u>	<u>\$144,865</u>	<u>\$1,138,887</u>	<u>\$0</u>

(A) - Monthly totals were arrived through adding pay-ins posted per detail Revenue History Reports for pay-ins dated the associated months.

We noted that totals on the Monthly Revenue Reports (ex. April 2004) represented the totals of two months combined indicating the month of March was not properly closed out.

(B) - We noted the month of September was not closed out and actual reports indicate September and October activity. We subtracted September activity from Octobers totals to arrive at the total for the month.

(C) - We noted the month of November was not closed out and actual reports indicate September, October, and November activity. We subtracted September and October Activity from November totals in order to arrive at this amount.

(D) - Total from Monthly Fund Report does not include total disbursements of \$100,393 in the "Sewer Star" Fund as this total is not reflected on any other monthly reports of the Village.

(E) - Total expenditures according to the Monthly Fund Report were (\$1,919,692) which was not deemed reasonable and therefore amounts were taken from the Monthly Check Register.

\* - The Monthly Fund Report was agreed to the Monthly Check Register.

**See Schedule B-2 for Reconciling Items.**

VILLAGE OF THORNVILLE  
PERRY COUNTY  
SCHEDULE B-2  
RECONCILIATION OF EXPENDITURES -  
RECONCILING ITEMS  
FOR THE YEAR ENDED DECEMBER 31, 2004

Description of Reconciling Item	General	Street	State Highway	Recreation	Police Levy	Sewer Debt Service	Water	Sewer	Swimming Pool	Grand Total
<b>January</b>										
Check 15963, issued to the Village's payroll account, was not posted.	\$785	\$644	\$	\$176	\$943	\$	\$1,522	\$1,522	\$	\$5,592
Check 15964, issued to the Postmaster, was not posted.	98									98
Check 15975, issued to the Village's payroll account, was not posted	785	999		176	942		1,989	1,989		6,880
<b>Total - January</b>	<b>1,668</b>	<b>1,643</b>	<b>0</b>	<b>352</b>	<b>1,885</b>	<b>0</b>	<b>3,511</b>	<b>3,511</b>	<b>0</b>	<b>12,570</b>
<b>February</b>										
Check 16027 was issued and cleared the bank for \$225, however this check was posted to the system as \$2,250.								(2,025)		(2,025)
Check 16039 was issued and posted to the system for \$1,519, however this check cleared the bank as \$1,509. The variance was allocated based upon account coding.	(1)	(1)		(1)	(2)		(3)	(3)		(11)
Check 16038, for the employer's portion of Medicare, dated February 11, 2004 was not posted to the system until March.	5	18		6	25		36	36		126
A transfer out was recorded by the Village in January however the transfer-in was not recorded by the Village until February.								100,000		100,000
<b>Total - February</b>	<b>4</b>	<b>17</b>	<b>0</b>	<b>5</b>	<b>23</b>	<b>0</b>	<b>33</b>	<b>98,008</b>	<b>0</b>	<b>98,090</b>
<b>March</b>										
Check 16038, for the employer's portion of Medicare, dated February 11, 2004 was not posted to the system until March.	(5)	(18)		(6)	(25)		(36)	(36)		(126)

VILLAGE OF THORNVILLE  
PERRY COUNTY  
SCHEDULE B-2  
RECONCILIATION OF EXPENDITURES -  
RECONCILING ITEMS  
FOR THE YEAR ENDED DECEMBER 31, 2004

Description of Reconciling Item	General	Street	State Highway	Recreation	Police Levy	Sewer Debt Service	Water	Sewer	Swimming Pool	Grand Total
Check 16069 was posted to the system as \$389 however this check was only issued for \$388.	(1)									(1)
Check 16087, for the employer's portion of Medicare, dated March 12, 2004 was not posted to the system until April. This expense was allocated based upon check 16038 as we could not locate the associated voucher.	15	39		12	52		76	76		270
Check 16092, in the amount of \$391, was posted as \$195 to the system.					117		39	39		195
Check 16094, issued to open a new bank account for the Village's general operations (bank transfer), was posted as an expense to the system.	(50)									(50)
<b>Total - March</b>	<b>(41)</b>	<b>21</b>	<b>0</b>	<b>6</b>	<b>144</b>	<b>0</b>	<b>79</b>	<b>79</b>	<b>0</b>	<b>288</b>
<b>April</b>										
Check 16087, for the employer's portion of Medicare, dated March 12, 2004 was not posted to the system until April.	(15)	(39)		(12)	(52)		(76)	(76)		(270)
Account coding correction was made for check 16069 however the original expenditure was reduced by \$98 rather than \$97.		1								1
<b>Total - April</b>	<b>(15)</b>	<b>(38)</b>	<b>0</b>	<b>(12)</b>	<b>(52)</b>	<b>0</b>	<b>(76)</b>	<b>(76)</b>	<b>0</b>	<b>(269)</b>
<b>May</b>										
Check 16089, issued in March, was posted again by the Village in May.	(40)				(37)		(25)	(25)		(127)

**VILLAGE OF THORNVILLE**  
**PERRY COUNTY**  
**SCHEDULE B-2**  
**RECONCILIATION OF EXPENDITURES -**  
**RECONCILING ITEMS**  
**FOR THE YEAR ENDED DECEMBER 31, 2004**

<u>Description of Reconciling Item</u>	<u>General</u>	<u>Street</u>	<u>State Highway</u>	<u>Recreation</u>	<u>Police Levy</u>	<u>Sewer Debt Service</u>	<u>Water</u>	<u>Sewer</u>	<u>Swimming Pool</u>	<u>Grand Total</u>
Check 16199 was issued for \$72 however this check was posted to the system as being issued for \$75.							(3)			(3)
<b>Total - May</b>	<b>(40)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>(37)</b>	<b>0</b>	<b>(28)</b>	<b>(25)</b>	<b>0</b>	<b>(130)</b>
<b><u>June</u></b>										
Check 16257 was issued for \$432 however this check was posted to the system as being issued for \$435.	(3)									(3)
Check 16273 was issued on June 14, 2004 but was not posted to the system until July.							340			340
Check 16278, issued to the Village's payroll account, was not posted to the system.	1,023	644		176	942		1,522	1,522	2,150	7,979
Check 16286 was issued on June 24, 2004 but was not posted to the system until July.									698	698
<b>Total - June</b>	<b>1,020</b>	<b>644</b>	<b>0</b>	<b>176</b>	<b>942</b>	<b>0</b>	<b>1,862</b>	<b>1,522</b>	<b>2,848</b>	<b>9,014</b>
<b><u>July</u></b>										
Check 16273 was issued on June 14, 2004 but was not posted to the system until July.							(340)			(340)
Check 16286 was issued on June 24, 2004 but was not posted to the system until July.									(698)	(698)
Check 16357 was issued on July 29, 2004 but was not posted to the system.									52	52

VILLAGE OF THORNVILLE  
PERRY COUNTY  
SCHEDULE B-2  
RECONCILIATION OF EXPENDITURES -  
RECONCILING ITEMS  
FOR THE YEAR ENDED DECEMBER 31, 2004

Description of Reconciling Item	General	Street	State Highway	Recreation	Police Levy	Sewer Debt Service	Water	Sewer	Swimming Pool	Grand Total
Check 3366 (payroll check) was posted to the budgetary accounting system.							(39)	(39)		(78)
<b>Total - July</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>(379)</b>	<b>(39)</b>	<b>(646)</b>	<b>(1,064)</b>
<b>August</b>										
Check 16461, issued for the employer's portion of Medicare, was not posted to the system.	38	53		9	45		95	95	141	476
Check 16496 was issued for \$56 however was posted to the system for \$59.							(3)			(3)
Check 16450 was posted to the system however we found this check in the Village's voided check file. This check was never voided on the system.									(132)	(132)
<b>Total - August</b>	<b>38</b>	<b>53</b>	<b>0</b>	<b>9</b>	<b>45</b>	<b>0</b>	<b>92</b>	<b>95</b>	<b>9</b>	<b>341</b>
<b>September</b>										
Check 121 was issued for \$2,143 however this check was posted to the system for \$1,324.							410	409		819
Checks 16453 and 16454, issued to the Village's payroll account, was not posted to the system.	644	738			1,118		2,378	2,378	1,263	8,519
Check 123, issued to the Village's payroll account, was not posted to the system.	785	645		176	942		1,522	1,522		5,592
Check 124, issued to the Village's payroll account, was not posted to the system.		295					475	474		1,244
<b>Total - September</b>	<b>1,429</b>	<b>1,678</b>	<b>0</b>	<b>176</b>	<b>2,060</b>	<b>0</b>	<b>4,785</b>	<b>4,783</b>	<b>1,263</b>	<b>16,174</b>

**VILLAGE OF THORNVILLE**  
**PERRY COUNTY**  
**SCHEDULE B-2**  
**RECONCILIATION OF EXPENDITURES -**  
**RECONCILING ITEMS**  
**FOR THE YEAR ENDED DECEMBER 31, 2004**

Description of Reconciling Item	General	Street	State Highway	Recreation	Police Levy	Sewer Debt Service	Water	Sewer	Swimming Pool	Grand Total
<b><u>October</u></b>										
Bank charged the Village for checks however this charge is not reflected on the system until November.	112									112
Check 125 was issued for \$103 however this check was posted to the system for \$155.								(52)		(52)
Check 141, issued on October 14, 2004 to United Precast, was not posted to the system until December.		84								84
Check 142, issued on October 14, 2004 to Mobile Vision, was not posted to the system until December.					335					335
Check 133 was issued for \$555 however this check was posted to the system for \$505.							50			50
<b>Total - October</b>	<b>112</b>	<b>84</b>	<b>0</b>	<b>0</b>	<b>335</b>	<b>0</b>	<b>50</b>	<b>(52)</b>	<b>0</b>	<b>529</b>
<b><u>November</u></b>										
Check 184 was issued for \$657 however this check was posted to the system for \$711.								(54)		(54)
Check 199, issued to Texas Refining Corp., was not posted to the system. Our adjustment was made to the General Fund since we could not locate the supporting voucher.	143									143
Check 208, issued for the employer's portion of Medicare, was not posted to the system. Expense was allocated based upon voucher 16038 since voucher could not be located.	12	31		10	41		61	61		216

**VILLAGE OF THORNVILLE**  
**PERRY COUNTY**  
**SCHEDULE B-2**  
**RECONCILIATION OF EXPENDITURES -**  
**RECONCILING ITEMS**  
**FOR THE YEAR ENDED DECEMBER 31, 2004**

<u>Description of Reconciling Item</u>	<u>General</u>	<u>Street</u>	<u>State Highway</u>	<u>Recreation</u>	<u>Police Levy</u>	<u>Sewer Debt Service</u>	<u>Water</u>	<u>Sewer</u>	<u>Swimming Pool</u>	<u>Grand Total</u>
Check 209, issued for the employer's portion of Medicare, was not posted to the system. Expense was allocated based upon voucher 16038 since voucher could not be located.	15	37		12	50		72	72		258
Check 211, issued on November 16, 2004 to Jim Thompson, was not posted to the system until December.	375									375
Check 213, issued on November 26, 2004 to the Postmaster, was not posted to the system until December.	22									22
Check 214, issued on November 24, 2004 to Pam Osbourne, was not posted to the system until December.	25									25
Check 328, issued on November 2, 2004 to Bill Dornon Trucking, was not posted to the system until December.							351	351		702
Bank charged the Village for checks however this charge is not reflected on the system until November.	(112)									(112)
<b>Total - November</b>	<b>480</b>	<b>68</b>	<b>0</b>	<b>22</b>	<b>91</b>	<b>0</b>	<b>484</b>	<b>430</b>	<b>0</b>	<b>1,575</b>
<b><u>December</u></b>										
Check 141, issued on October 14, 2004 to United Precast, was not posted to the system until December.		(84)								(84)
Check 142, issued on October 14, 2004 to Mobile Vision, was not posted to the system until December.					(335)					(335)

**VILLAGE OF THORNVILLE**  
**PERRY COUNTY**  
**SCHEDULE B-2**  
**RECONCILIATION OF EXPENDITURES -**  
**RECONCILING ITEMS**  
**FOR THE YEAR ENDED DECEMBER 31, 2004**

<u>Description of Reconciling Item</u>	<u>General</u>	<u>Street</u>	<u>State Highway</u>	<u>Recreation</u>	<u>Police Levy</u>	<u>Sewer Debt Service</u>	<u>Water</u>	<u>Sewer</u>	<u>Swimming Pool</u>	<u>Grand Total</u>
Check 211, issued on November 16, 2004 to Jim Thompson, was not posted to the system until December.	(375)									(375)
Check 213, issued on November 26, 2004 to the Postmaster, was not posted to the system until December.	(22)									(22)
Check 214, issued on November 24, 2004 to Pam Osbourne, was not posted to the system until December.	(25)									(25)
Check 328, issued on November 2, 2004 to Bill Dornon Trucking, was not posted to the system until December.							(351)	(351)		(702)
Check 216, issued on December 1, 2004 to the Village's payroll account, was reflected in total disbursements on the Monthly Fund Report however the fund balances changed between November and December indicating this check may have been posted after monthly reports were generated for November but prior to November being closed out.	785			176	1,692			5,253		7,906
Check 274 was issued for \$275 however this check was posted to the system for \$23.		252								252
Check 275 was issued for \$6,988 however was posted to the system for \$6,046. Review of the Budget History Report noted this was due to Police salaries not being posted.					943					943

**VILLAGE OF THORNVILLE**  
**PERRY COUNTY**  
**SCHEDULE B-2**  
**RECONCILIATION OF EXPENDITURES -**  
**RECONCILING ITEMS**  
**FOR THE YEAR ENDED DECEMBER 31, 2004**

<u>Description of Reconciling Item</u>	<u>General</u>	<u>Street</u>	<u>State Highway</u>	<u>Recreation</u>	<u>Police Levy</u>	<u>Sewer Debt Service</u>	<u>Water</u>	<u>Sewer</u>	<u>Swimming Pool</u>	<u>Grand Total</u>
Check 278, issued for the employer's portion of Medicare, was not posted to the system.	29	26		5	27		51	51		189
<b>Total - December</b>	<u>392</u>	<u>194</u>	<u>0</u>	<u>181</u>	<u>2,327</u>	<u>0</u>	<u>(300)</u>	<u>4,953</u>	<u>0</u>	<u>7,747</u>
<b>Grand Total - All Months</b>	<u>\$5,047</u>	<u>\$4,364</u>	<u>\$0</u>	<u>\$915</u>	<u>\$7,763</u>	<u>\$0</u>	<u>\$10,113</u>	<u>\$113,189</u>	<u>\$3,474</u>	<u>\$144,865</u>

VILLAGE OF THORNVILLE  
PERRY COUNTY  
SCHEDULE C-1  
ADJUSTED REVENUES AND EXPENDITURES BY FUND  
FOR THE YEAR ENDED DECEMBER 31, 2004

Fund	January	February	March	April	May	June	July	August	September	October	November	December	Grand Total
General	\$2,514	\$2,612	\$7,140	\$2,131	\$641	\$26,892	\$4,567	\$3,474	\$1,719	\$22,036	\$9,870	\$2,167	\$85,763
Street Construction Maintenance & Repair	3,484	3,621	4,189	8,095	5,439	6,999	4,496	3,887	4,373	3,455	4,042	4,067	56,147
State Highway Improvement	296	289	295	668	449	568	364	315	355	280	327	346	4,552
Recreation	0	0	58	0	52	2,361	486	250	26	1,729	399	0	5,361
Police Levy	2,770	0	581	0	19	24,337	2,368	1,006	258	13,854	5,488	0	50,681
Mayor's Court Computer	72	0	0	0	0	0	0	299	0	0	0	0	371
Sewer Debt Service	0	100,000	0	0	0	97,792	0	0	0	0	0	0	197,792
Water	14,074	12,605	15,642	12,996	16,835	15,780	14,680	12,941	13,043	13,784	12,566	11,953	166,899
Sewer	18,729	20,478	18,823	21,826	17,034	14,989	22,087	14,619	14,266	26,275	25,806	15,450	230,382
Swimming Pool	0	46	0	0	0	745	0	33,207	6,017	0	68	1,727	41,810
Cemetery Bequest	6	5	5	4	3	0	0	0	0	0	0	6	29
Leatherman Estate	0	0	0	0	0	0	0	0	0	0	0	0	0
<b>Total Receipts</b>	<b>\$41,945</b>	<b>\$139,656</b>	<b>\$46,733</b>	<b>\$45,720</b>	<b>\$40,472</b>	<b>\$190,463</b>	<b>\$49,048</b>	<b>\$69,998</b>	<b>\$40,057</b>	<b>\$81,413</b>	<b>\$58,566</b>	<b>\$35,716</b>	<b>\$839,787</b>

Fund	January	February	March	April	May	June	July	August	September	October	November	December	Grand Total
General	\$5,419	\$12,581	\$12,926	\$10,308	\$20,311	\$11,062	\$24,507	\$29,192	\$8,632	\$16,863	\$5,827	\$14,431	\$172,059
Street Construction Maintenance & Repair	4,365	1,229	31,897	1,658	315	1,475	566	204	2,093	1,555	2,131	733	48,221
State Highway Improvement	0	0	0	75	0	0	0	0	0	0	0	0	75
Recreation	533	464	405	357	514	740	580	478	190	608	296	778	5,943
Police Levy	3,724	4,124	11,286	5,619	4,158	4,685	5,208	6,043	2,464	7,492	2,127	11,664	68,594
Mayor's Court Computer	0	0	0	0	0	0	0	0	0	0	0	0	0
Sewer Debt Service	95,895	710	0	0	0	97,792	0	0	0	0	0	96,192	290,589
Water	7,454	14,360	12,569	22,252	12,030	12,820	8,107	33,389	6,204	7,029	5,609	4,690	146,513
Sewer	9,079	114,483	11,669	20,753	12,515	110,962	14,946	11,201	7,570	11,768	12,341	22,298	359,585
Swimming Pool	0	26	48	443	394	14,675	18,643	10,546	1,610	1,048	269	(394)	47,308
Cemetery Bequest	0	0	0	0	0	0	0	0	0	0	0	0	0
Leatherman Estate	0	0	0	0	0	0	0	0	0	0	0	0	0
<b>Total Expenditures</b>	<b>\$126,469</b>	<b>\$147,977</b>	<b>\$80,800</b>	<b>\$61,465</b>	<b>\$50,237</b>	<b>\$254,211</b>	<b>\$72,557</b>	<b>\$91,053</b>	<b>\$28,763</b>	<b>\$46,363</b>	<b>\$28,600</b>	<b>\$150,392</b>	<b>\$1,138,887</b>

**VILLAGE OF THORNVILLE  
PERRY COUNTY  
SCHEDULE D-1  
BANK RECONCILIATION  
FOR THE MONTH ENDING JANUARY 31, 2004**

**Deposits**

Commodore Bank				
General Checking Account			\$101,242	
Payroll Checking Account			2,379	*
National City				
Pool Checking Account			92	*
Total Depositories			<u>103,713</u>	

**Investments**

STAR Ohio			666,781	
Mutual Funds			39,854	
Total Investments			<u>706,635</u>	

**Total Cash and Investments**

810,348

**Add:**

Deposits In Transit				
2659	1/27/2004	Mayor's Court	823	
2660	1/30/2004	Thornville Water	1,296	
Total Deposits In Transit			<u>2,119</u>	

**Less:**

Outstanding Checks				
15976	1/15/2004	OWDA	95,896	
15977	1/14/2004	Positive Promotions	123	
15981	1/28/2004	Anthem BCBS OH	168	
15982	1/28/2004	Medical Mutual	3,095	
15984	1/30/2004	Mary Lehner	25	
Total Outstanding Checks			<u>99,307</u>	

**Total Bank Balance**

713,160

**Total Fund Balance**

713,160

**Variance - Bank Balance Over/(Under) Fund Balance**

\$0

\* - These amounts represent reconciled balances held outside the Village's depository which were included in the Village's fund balances as of December 31, 2003 in the Village's audit.

**VILLAGE OF THORNVILLE  
PERRY COUNTY  
SCHEDULE D-2  
BANK RECONCILIATION  
FOR THE MONTH ENDING FEBRUARY 29, 2004**

**Deposits**

Commodore Bank				
General Checking Account			\$97,256	
Payroll Checking Account			2,379	*
National City				
Pool Checking Account			92	*
Total Depositories			<u>99,727</u>	

**Investments**

STAR Ohio			567,233	
Mutual Funds			39,854	
Total Investments			<u>607,087</u>	

**Total Cash and Investments**

706,814

**Less:**

Outstanding Checks				
16000	2/4/2004	Douglas M. Lynn	10	
16042	2/27/2004	Payroll Account	1,941	
16043	2/27/2004	Mary Lehner	25	
Total Outstanding Checks			<u>1,976</u>	

**Total Bank Balance**

704,838

**Total Fund Balance**

704,838

**Variance - Bank Balance Over/(Under) Fund Balance**

\$0

**Bank Transfers**

On February 4, 2004, \$100,000 was transferred from STAROhio to the Village's General Checking Account at Commodore Bank.

\* - These amounts represent reconciled balances held outside the Village's depository which were included in the Village's fund balances as of December 31, 2003 in the Village's audit.

**VILLAGE OF THORNVILLE  
PERRY COUNTY  
SCHEDULE D-3  
BANK RECONCILIATION  
FOR THE MONTH ENDING MARCH 31, 2004**

**Deposits**

Commodore Bank		
General Checking Account	\$61,994	
Payroll Checking Account	2,379	*
 National City		
General Checking Account	50	
Pool Checking Account	92	*
 Total Depositories	64,515	

**Investments**

STAR Ohio	567,707
 Mutual Funds	39,854
 Total Investments	607,561

**Total Cash and Investments**

672,076

**Less:**

Outstanding Checks			
16098    3/26/2004    Ohio Mun. League	130		
16103    3/27/2004    US Treasury	1,174		
Total Outstanding Checks		1,304	

**Total Bank Balance**

**670,772**

**Total Fund Balance**

**670,772**

**Variance - Bank Balance Over/(Under) Fund Balance**

**\$0**

**Bank Transfers**

On March 18, 2004, check number 16094 was issued from the Village's General Checking Account with Commodore Bank, in the amount of \$50, to National City Bank in order to open a new checking account.

\* - These amounts represent reconciled balances held outside the Village's depository which were included in the Village's fund balances as of December 31, 2003 in the Village's audit.

**VILLAGE OF THORNVILLE  
PERRY COUNTY  
SCHEDULE D-4  
BANK RECONCILIATION  
FOR THE MONTH ENDING APRIL 30, 2004**

**Deposits**

Commodore Bank				
General Checking Account				\$44,515
Payroll Checking Account				2,379 *
National City				
General Checking Account				50
Pool Checking Account				92 *
Total Depositories				<u>47,036</u>

**Investments**

STAR Ohio				568,167
Mutual Funds				39,854
Total Investments				<u>608,021</u>

**Total Cash and Investments**

655,057

**Add:**

Deposits In Transit				
2734	4/7/2004	Ameritech	93	
2761	4/30/2004	Thornville Water	301	
2762	4/30/2004	Bill Cook	3	
2763	4/30/2004	Perry Co. Auditor	5,594	
Total Deposits In Transit				<u>5,991</u>

**Less:**

Outstanding Checks				
16122	4/13/2004	Perry Co. Health Dept.	275	
16123	4/13/2004	Perry Co. Health Dept.	94	
16151	4/14/2004	Paul Wilson	1,010	
16161	4/26/2004	IRS	2,017	
16162	4/30/2004	Thornville Payroll	2,626	
Total Outstanding Checks				<u>6,022</u>

**Total Bank Balance**

655,026

**Total Fund Balance**

655,026

**Variance - Bank Balance Over/(Under) Fund Balance**

\$0

\* - These amounts represent reconciled balances held outside the Village's depository which were included in the Village's fund balances as of December 31, 2003 in the Village's audit.

**VILLAGE OF THORNVILLE  
PERRY COUNTY  
SCHEDULE D-5  
BANK RECONCILIATION  
FOR THE MONTH ENDING MAY 31, 2004**

**Deposits**

Commodore Bank			
General Checking Account		\$34,720	
Payroll Checking Account		2,379	*
National City			
General Checking Account		568,568	
Pool Checking Account		92	*
Total Depositories		<u>605,759</u>	

**Investments**

Mutual Funds		39,854	
Total Investments		<u>39,854</u>	

**Total Cash and Investments**

645,613

**Add:**

Deposits In Transit			
2734	4/7/2004 Ameritech	93	
Total Deposits In Transit		<u>93</u>	

**Less:**

Outstanding Checks			
16198	5/18/2004 Lowe's	43	
16214	5/28/2004 Postmaster	136	
16239	5/10/2004 A Printed Impression	265	
Total Outstanding Checks		<u>444</u>	

**Total Bank Balance**

645,262

**Total Fund Balance**

645,262

**Variance - Bank Balance Over/(Under) Fund Balance**

\$0

**Bank Transfers**

On May 24, 2004 the Village closed its STAR Ohio account and transferred the remaining balance of \$568,518 to its general checking account with National City Bank.

\* - These amounts represent reconciled balances held outside the Village's depository which were included in the Village's fund balances as of December 31, 2003 in the Village's audit.

**VILLAGE OF THORNVILLE  
PERRY COUNTY  
SCHEDULE D-6  
BANK RECONCILIATION  
FOR THE MONTH ENDING JUNE 30, 2004**

**Deposits**

Commodore Bank			
General Checking Account		\$68,550	
Payroll Checking Account		2,379	*
National City			
General Checking Account		568,468	
Pool Checking Account		92	*
Total Depositories		<u>639,489</u>	

**Investments**

Mutual Funds		39,854	
Total Investments		<u>39,854</u>	

**Total Cash and Investments**

679,343

**Add:**

Deposits In Transit			
2734	4/7/2004	Ameritech	93
30048	6/30/2004	Robin Foster	70
Total Deposits In Transit			<u>163</u>

**Less:**

Outstanding Checks			
03	6/28/2004	OWDA	97,792
16218	6/3/2004	Sheridan High School	200
Total Outstanding Checks			<u>97,992</u>

**Total Bank Balance**

581,514

**Total Fund Balance**

581,514

**Variance - Bank Balance Over/(Under) Fund Balance**

\$0

\* - These amounts represent reconciled balances held outside the Village's depository which were included in the Village's fund balances as of December 31, 2003 in the Village's audit.

**VILLAGE OF THORNVILLE  
PERRY COUNTY  
SCHEDULE D-7  
BANK RECONCILIATION  
FOR THE MONTH ENDING JULY 31, 2004**

**Deposits**

Commodore Bank		
General Checking Account		\$45,920
Payroll Checking Account		2,379 *
National City		
General Checking Account		70,676
Pool Checking Account		92 *
Total Depositories		119,067

**Investments**

Certificates of Deposit		
National City - Certificate of Deposit (12/15/2004)	100,000	
National City - Certificate of Deposit (7/15/2006)	100,000	
National City - Certificate of Deposit (7/15/2006)	100,000	
National City - Certificate of Deposit (6/15/2005)	100,000	
Total Certificates of Deposit		400,000
Mutual Funds		39,854
Total Investments		439,854

**Total Cash and Investments**

558,921

**Add:**

Deposits In Transit		
2734    4/7/2004    Amertich	93	
Total Deposits In Transit		93

**Less:**

Outstanding Checks		
16328    7/8/2004    TC Market	372	
16350    7/21/2004    Fairfield Pools	438	
16358    7/28/2004    Chief Supply Co.	174	
16359    7/28/2004    Mary Lehner	25	
Total Outstanding Checks		1,009

**Total Bank Balance**

**558,005**

**Total Fund Balance**

**558,005**

**Variance - Bank Balance Over/(Under) Fund Balance**

**\$0**

**Bank Transfers**

On July 15, 2004, the Village purchased four \$100,000 certificates of deposit from National City Bank with monies on deposit in the Village's general checking account at National City.

\* - These amounts represent reconciled balances held outside the Village's depository which were included in the Village's fund balances as of December 31, 2003 in the Village's audit.

**VILLAGE OF THORNVILLE  
PERRY COUNTY  
SCHEDULE D-8  
BANK RECONCILIATION  
FOR THE MONTH ENDING AUGUST 31, 2004**

**Deposits**

Commodore Bank		
General Checking Account		\$55,391
Payroll Checking Account		2,379 *
National City		
General Checking Account		70,889
Pool Checking Account		92 *
Total Depositories		<u>128,751</u>

**Investments**

Certificates of Deposit		
National City - Certificate of Deposit (12/15/2004)	100,000	
National City - Certificate of Deposit (7/15/2006)	100,000	
National City - Certificate of Deposit (7/15/2006)	100,000	
National City - Certificate of Deposit (6/15/2005)	<u>100,000</u>	
Total Certificates of Deposit		400,000
Mutual Funds		39,854
Total Investments		<u>439,854</u>

**Total Cash and Investments**

568,605

**Add:**

Deposits In Transit		
2734    4/7/2004   Ameritech	93	
30128   8/31/2004   Thornville Water	434	
Total Deposits In Transit		<u>527</u>

**Less:**

Outstanding Checks		
16328    7/8/2004   TC Market	372	
16440    8/30/2004   Rinehart Walters	21,729	
16441    8/31/2004   Thornville Payroll	2,300	
16442    8/31/2004   Postmaster	100	
16443    8/31/2004   California Contract.	106	
16444    8/31/2004   Daves. Prof. Window	12	
16445    8/31/2004   Tri-State Coca Cola	372	
16446    8/30/2004   Conn's	293	
16447    8/31/2004   Andy Anderson	67	
16448    8/31/2004   The Fire House	425	
16449    8/31/2004   REM Comm.	136	
16451    8/31/2004   Fairfield Pools	652	
16452    8/31/2004   Treasurer of State	240	
16463    8/18/2004   Schwan's	67	
16465    8/30/2004   Columbia Gas	42	
16466    8/30/2004   Nextel Comm.	137	
16467    8/30/2004   Nextel Comm.	49	
16468    8/30/2004   AEP	3,598	
16469    8/30/2004   SBC	891	
16470    8/30/2004   Jim Thompson	250	
16492    8/5/2004   TC Market	344	
Total Outstanding Checks		<u>32,182</u>

**Total Bank Balance**

536,950

**Total Fund Balance**

536,950

**Variance - Bank Balance Over/(Under) Fund Balance**

\$0

\* - These amounts represent reconciled balances held outside the Village's depository which were included in the Village's fund balances as of December 31, 2003 in the Village's audit.

**VILLAGE OF THORNVILLE  
PERRY COUNTY  
SCHEDULE D-9  
BANK RECONCILIATION  
FOR THE MONTH ENDING SEPTEMBER 30, 2004**

**Deposits**

Commodore Bank		
General Checking Account	\$47,873	
Payroll Checking Account	2,379	*
National City		
General Checking Account	59,815	
Pool Checking Account	92	*
Total Depositories		110,159

**Investments**

Certificates of Deposit		
National City - Certificate of Deposit (12/15/2004)	100,000	
National City - Certificate of Deposit (7/15/2006)	100,000	
National City - Certificate of Deposit (7/15/2006)	100,000	
National City - Certificate of Deposit (6/15/2005)	100,000	
Total Certificates of Deposit	400,000	
Mutual Funds		39,854
Total Investments		439,854

**Total Cash and Investments**

550,013

**Add:**

Deposits In Transit		
2734 4/7/2004 Ameritech	93	
Total Deposits In Transit		93

**Less:**

Outstanding Checks		
103 9/20/2004 Lowe's	390	
111 9/20/2004 TC Market	227	
124 9/29/2004 Thornville Payroll	1,244	
Total Outstanding Checks		1,861

**Total Bank Balance**

548,245

**Total Fund Balance**

548,245

**Variance - Bank Balance Over/(Under) Fund Balance**

\$0

**Bank Transfers**

On September 10, 2004, the Village issued check number 100, in the amount of \$10,000, from the National City general checking account to the general checking account at Commodore Bank.

\* - These amounts represent reconciled balances held outside the Village's depository which were included in the Village's fund balances as of December 31, 2003 in the Village's audit.

**VILLAGE OF THORNVILLE  
PERRY COUNTY  
SCHEDULE D-10  
BANK RECONCILIATION  
FOR THE MONTH ENDING OCTOBER 31, 2004**

**Deposits**

Commodore Bank		
General Checking Account		\$47,873
Payroll Checking Account		2,379 *
National City		
General Checking Account		101,719
Pool Checking Account		92 *
Total Depositories		<u>152,063</u>

**Investments**

Certificates of Deposit		
National City - Certificate of Deposit (12/15/2004)	100,000	
National City - Certificate of Deposit (7/15/2006)	100,000	
National City - Certificate of Deposit (7/15/2006)	100,000	
National City - Certificate of Deposit (6/15/2005)	<u>100,000</u>	
Total Certificates of Deposit		400,000
Mutual Funds		39,854
Total Investments		<u>439,854</u>

**Total Cash and Investments**

591,917

**Add:**

Deposits In Transit		
2734 4/7/2004 Ameritech	93	
30195 10/26/2004 Thornville Water	59	
30196 10/26/2004 Borland Hupp	30	
30197 10/28/2004 David Sheward	10	
30198 10/28/2004 Dee Dee Hedges	76	
30199 10/28/2004 Auditor of State	2,127	
30200 10/28/2004 Ratcliff and Kimber	20	
Total Deposits In Transit		<u>2,415</u>

**Less:**

Outstanding Checks		
133 10/14/2004 H2Owens	555	
151 10/14/2004 Treasurer of State	60	
162 10/15/2004 Pam Osbourne	25	
163 10/19/2004 Ohio Rural Water	134	
165 10/19/2004 Medtronic	2,294	
167 10/27/2004 Postmaster	111	
168 10/29/2004 Thornville Payroll	2,178	
170 10/14/2004 Jeffrie's Supply Co.	88	
171 10/14/2004 Thornville Payroll	5,592	
Total Outstanding Checks		<u>11,037</u>

**Total Bank Balance**

583,295

**Total Fund Balance**

583,295

**Variance - Bank Balance Over/(Under) Fund Balance**

\$0

\* - These amounts represent reconciled balances held outside the Village's depository which were included in the Village's fund balances as of December 31, 2003 in the Village's audit.

**VILLAGE OF THORNVILLE  
PERRY COUNTY  
SCHEDULE D-11  
BANK RECONCILIATION  
FOR THE MONTH ENDING NOVEMBER 30, 2004**

**Deposits**

Commodore Bank		
General Checking Account		\$47,873
Payroll Checking Account		2,379 *
National City		
General Checking Account		123,697
Pool Checking Account		92 *
Total Depositories		174,041

**Investments**

Certificates of Deposit		
National City - Certificate of Deposit (12/15/2004)	100,000	
National City - Certificate of Deposit (7/15/2006)	100,000	
National City - Certificate of Deposit (7/15/2006)	100,000	
National City - Certificate of Deposit (6/15/2005)	100,000	
Total Certificates of Deposit	400,000	
Mutual Funds		39,854
Total Investments		439,854

**Total Cash and Investments**

613,895

**Add:**

Deposits In Transit		
2734 4/7/2004 Ameritech	93	
Total Deposits In Transit		93

**Less:**

Outstanding Checks		
214 11/24/2004 Pam Osbourne	25	
328 11/2/2004 Bill Dornon Trucking	701	
Total Outstanding Checks		726

**Total Bank Balance**

613,262

**Total Fund Balance**

613,262

**Variance - Bank Balance Over/(Under) Fund Balance**

\$0

\* - These amounts represent reconciled balances held outside the Village's depository which were included in the Village's fund balances as of December 31, 2003 in the Village's audit.

**VILLAGE OF THORNVILLE  
PERRY COUNTY  
SCHEDULE D-12  
BANK RECONCILIATION  
FOR THE MONTH ENDING DECEMBER 31, 2004**

**Deposits**

Commodore Bank		
General Checking Account	\$47,872	
Payroll Checking Account	2,379	*
National City		
General Checking Account	123,197	
Pool Checking Account	92	*
Total Depositories		173,540

**Investments**

Certificates of Deposit		
National City - Certificate of Deposit (7/15/2006)	100,000	
National City - Certificate of Deposit (7/15/2006)	100,000	
National City - Certificate of Deposit (6/15/2005)	100,000	
Total Certificates of Deposit	300,000	
Mutual Funds		39,854
Total Investments		339,854

**Total Cash and Investments** 513,394

**Add:**

Deposits In Transit		
2734    4/7/2004    Ameritech	93	
Total Deposits In Transit		93

**Less:**

Outstanding Checks		
228    12/7/2004    Matt Neuherz	184	
229    12/7/2004    Shane Mattingly	286	
237    12/7/2004    Timothy Phipps	650	
255    12/10/2004    Peggy White	50	
258    12/13/2004    Mobile Vision	1,225	
279    12/20/2004    Gary Newbold	2,000	
281    12/20/2004    Thornville Payroll	4,749	
282    12/20/2004    Thornville Payroll	5,759	
Total Outstanding Checks		14,903

**Total Bank Balance** 498,584

**Total Fund Balance** 498,584

**Variance - Bank Balance Over/(Under) Fund Balance** \$0

**Bank Transfers**

On December 15, 2004, a certificate of deposit matured with the funds being deposited into the Village's general checking account with National City Bank.

\* - These amounts represent reconciled balances held outside the Village's depository which were included in the Village's fund balances as of December 31, 2003 in the Village's audit.

**VILLAGE OF THORNVILLE  
PERRY COUNTY  
SCHEDULE E-1  
SUMMARY OF CASH ACTIVITY  
FOR THE YEAR ENDING DECEMBER 31, 2004**

<b>Fund</b>	<b>Audited Fund Balances Dec. 31, 2003</b>	<b>2004 Adjusted Receipts</b>	<b>2004 Adjusted Disbursements</b>	<b>Un-audited Fund Balances Dec. 31, 2004</b>	<b>December 2004 Monthly Fund Report Fund Balances</b>	<b>Variance - Calculated Fund Balances Over/(Under) Recorded Fund Balances</b>
General	\$43,172	\$85,763	\$172,059	(\$43,124)	\$12,224	(\$55,348)
Street Construction Maintenance & Repair	84,613	56,147	48,221	92,539	73,035	19,504
State Highway Improvement	12,261	4,552	75	16,738	15,986	752
Recreation	(1,316)	5,361	5,943	(1,898)	(3,367)	1,469
Police Levy	(8,118)	50,681	68,594	(26,031)	(39,616)	13,585
Mayor's Court Computer	2,814	371	0	3,185	3,141	44
Sewer Debt Service	(95,896)	197,792	290,589	(188,693)	(92,797)	(95,896)
Water	358,675	166,899	146,513	379,061	405,240	(26,179)
Sewer	354,093	230,382	359,585	224,890	162,880	62,010
Swimming Pool	4,953	41,810	47,308	(545)	1,663	(2,208)
Cemetery Bequest	2,579	29	0	2,608	2,585	23
Leatherman Estate	39,854	0	0	39,854	0	39,854
<b>Grand Total</b>	<b>\$797,684</b>	<b>\$839,787</b>	<b>\$1,138,887</b>	<b>\$498,584</b>	<b>\$540,974</b>	<b>(\$42,390)</b>





**Auditor of State  
Betty Montgomery**

88 East Broad Street  
P.O. Box 1140  
Columbus, Ohio 43216-1140  
Telephone 614-466-4514  
800-282-0370  
Facsimile 614-466-4490

**VILLAGE OF THORNVILLE**

**PERRY COUNTY**

**CLERK'S CERTIFICATION**

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

*Susan Babbitt*

**CLERK OF THE BUREAU**

**CERTIFIED  
MAY 17, 2005**