



OHIO AUDITOR OF STATE
KEITH FABER



**VILLAGE OF CROOKSVILLE
PERRY COUNTY
DECEMBER 31, 2019**

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OHIO AUDITOR OF STATE KEITH FABER



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INDEPENDENT AUDITOR'S REPORT

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

To the Village Council:

Report on the Financial Statements

We have audited the accompanying cash-basis financial statements of the governmental activities, business-type activities, each major fund, and the aggregate remaining fund information of the Village of Crooksville, Perry County, Ohio (the Village), as of and for the year ended December 31, 2019, and the related notes to the financial statements, which collectively comprise the Village's basic financial statements as listed in the Table of Contents.

Management's Responsibility for the Financial Statements

Management is responsible for preparing and fairly presenting these financial statements in accordance with the cash accounting basis Note 2 describes. This responsibility includes determining that the cash accounting basis is acceptable for the circumstances. Management is also responsible for designing, implementing and maintaining internal control relevant to preparing and fairly presenting financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to opine on these financial statements based on our audit. We audited in accordance with auditing standards generally accepted in the United States of America and the financial audit standards in the Comptroller General of the United States' *Government Auditing Standards*. Those standards require us to plan and perform the audit to reasonably assure the financial statements are free from material misstatement.

An audit requires obtaining evidence about financial statement amounts and disclosures. The procedures selected depend on our judgment, including assessing the risks of material financial statement misstatement, whether due to fraud or error. In assessing those risks, we consider internal control relevant to the Village's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not to the extent needed to opine on the effectiveness of the Village's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of management's accounting policies and the reasonableness of their significant accounting estimates, as well as our evaluation of the overall financial statement presentation.

We believe the audit evidence we obtained is sufficient and appropriate to support our audit opinions.

Opinion

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective cash financial position of the governmental activities, business-type activities, each major fund, and the aggregate remaining fund information of the Village of Crooksville, Perry County, Ohio, as of December 31, 2019, and the respective changes in cash financial position and where applicable cash flows and the respective budgetary comparisons for the General, EMS and Police Training and Equipment Funds thereof for the year then ended in accordance with the accounting basis described in Note 2.

Accounting Basis

We draw attention to Note 2 of the financial statements, which describes the accounting basis. The financial statements are prepared on the cash basis of accounting, which differs from generally accepted accounting principles. We did not modify our opinion regarding this matter.

Emphasis of Matter

As discussed in Note 16 to the financial statements, the financial impact of COVID-19 and the ensuing emergency measures will impact subsequent periods of the Village. We did not modify our opinion regarding this matter.

Other Matters

Supplementary Information

Our audit was conducted to opine on the financial statements taken as a whole.

The Schedule of Expenditures of Federal Awards (the Schedule) presents additional analysis as required by Title 2 U.S. Code of Federal Regulations (CFR) Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards and is not a required part of the financial statements.

The Schedule is management's responsibility, and derives from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. We subjected this Schedule to the auditing procedures we applied to the basic financial statements. We also applied certain additional procedures, including comparing and reconciling this schedule directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and in accordance with auditing standards generally accepted in the United States of America. In our opinion, this Schedule is fairly stated in all material respects in relation to the basic financial statements taken as a whole.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated July 30, 2020, on our consideration of the Village's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements and other matters. That report describes the scope of our internal control testing over financial reporting and compliance, and the results of that testing, and does not opine on internal control over financial reporting or on compliance.

That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Village's internal control over financial reporting and compliance.

A handwritten signature in black ink that reads "Keith Faber". The signature is written in a cursive style with a large, prominent "K" and "F".

Keith Faber
Auditor of State
Columbus, Ohio

July 30, 2020

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Village of Crooksville
Perry County
Statement of Net Position - Cash Basis
December 31, 2019

	Governmental Activities	Business - Type Activities	Total
Assets			
Equity in Pooled Cash and Cash Equivalents	\$2,276,607	\$2,548,816	\$4,825,423
<i>Total Assets</i>	<u>\$2,276,607</u>	<u>\$2,548,816</u>	<u>\$4,825,423</u>
Net Position			
Restricted for:			
Capital Projects	\$143,130	\$0	\$143,130
Debt Service	98,249	129,916	228,165
Other Purposes	1,971,552	103,838	2,075,390
Unrestricted	<u>63,676</u>	<u>2,315,062</u>	<u>2,378,738</u>
<i>Total Net Position</i>	<u>\$2,276,607</u>	<u>\$2,548,816</u>	<u>\$4,825,423</u>

See accompanying notes to the basic financial statements.

Village of Crooksville
Perry County
Statement of Activities - Cash Basis
December 31, 2019

	Program Cash Receipts				Net (Disbursements) Receipts and Changes in Net Position		
	Cash Disbursements	Charges for Services and Sales	Operating Grants and Contributions	Capital Grants and Contributions	Governmental Activities	Business-Type Activities	Total
Governmental Activities							
Current:							
Security of Persons and Property	\$655,785	\$164,966	\$0	\$0	(\$490,819)	\$0	(\$490,819)
Public Health Services	0	280,592	0	0	280,592	0	280,592
Leisure Time Activities	262,110	34,055	0	0	(228,055)	0	(228,055)
Community Environment	164,691	250	0	0	(164,441)	0	(164,441)
Transportation	255,072	18,208	95,731	0	(141,133)	0	(141,133)
General Government	193,878	14,443	0	0	(179,435)	0	(179,435)
Capital Outlay	255,566	0	0	0	(255,566)	0	(255,566)
Debt Service:							
Principal Retirement	119,422	0	0	0	(119,422)	0	(119,422)
Interest and Fiscal Charges	71,416	0	0	0	(71,416)	0	(71,416)
Total Governmental Activities	1,977,940	512,514	95,731	0	(1,369,695)	0	(1,369,695)
Business-Type Activities							
Water Works	839,815	1,309,435	0	0	0	469,620	469,620
Sewage System	468,569	653,065	0	0	0	184,496	184,496
Stormwater Utility Program	0	0	0	37,656	0	37,656	37,656
Water Works Capital Improvement	3,041,596	0	0	0	0	(3,041,596)	(3,041,596)
Sewage Debt Service	59,650	0	0	0	0	(59,650)	(59,650)
Roseville Debt Service	38,580	0	0	0	0	(38,580)	(38,580)
Waterline Replacement Debt Service	663	0	0	0	0	(663)	(663)
Sayre Reservoir Debt Service	1,671	0	0	0	0	(1,671)	(1,671)
Saltillo-Cloverhill Debt Service	7,689	0	0	0	0	(7,689)	(7,689)
Burr Oak Debt Service	16,605	0	0	0	0	(16,605)	(16,605)
Water Works Reserve	4,967	0	0	0	0	(4,967)	(4,967)
Guarantee Deposit	12,000	18,303	0	0	0	6,303	6,303
Water Works Replacement	14,573	0	0	0	0	(14,573)	(14,573)
Sewage Replacement	13,014	0	0	0	0	(13,014)	(13,014)
Total Business-Type Activities	4,519,392	1,980,803	0	37,656	0	(2,500,933)	(2,500,933)
Total Primary Government	\$6,497,332	\$2,493,317	\$95,731	\$37,656	(1,369,695)	(2,500,933)	(3,870,628)
General Receipts:							
Property Taxes					146,173	0	146,173
Income Taxes					697,865	0	697,865
Other Local Taxes					30,477	0	30,477
Grants and Entitlements not Restricted to Specific Programs					210,075	2,061,449	2,271,524
Sale of Bonds					1,500,000	0	1,500,000
Loans Issued					5,755	980,068	985,823
Sale of Capital Assets					10,146	0	10,146
Earnings on Investments					17,303	1,003	18,306
Miscellaneous					39,726	43,499	83,225
Transfers					53,591	(53,591)	0
Total General Receipts, Contributions to Permanent Fund, Special Item, Extraordinary Item, Transfers and Advances					2,711,111	3,032,428	5,743,539
Change in Net Position					1,341,416	531,495	1,872,911
Net Position Beginning of Year					935,191	2,017,321	2,952,512
Net Position End of Year					\$2,276,607	\$2,548,816	\$4,825,423

See accompanying notes to the basic financial statements.

Village of Crooksville
Perry County
Statement of Assets and Fund Balances - Cash Basis
Governmental Funds
December 31, 2019

	<u>General</u>	<u>EMS</u>	<u>Police Training & Equipment</u>	<u>Fire and EMS Building Construction</u>	<u>Other Governmental Funds</u>	<u>Total Governmental Funds</u>
Assets						
Equity in Pooled Cash and Cash Equivalents	\$63,676	\$129,381	\$21,497	\$1,466,000	\$596,053	\$2,276,607
<i>Total Assets</i>	<u>\$63,676</u>	<u>\$129,381</u>	<u>\$21,497</u>	<u>\$1,466,000</u>	<u>\$596,053</u>	<u>\$2,276,607</u>
Fund Balances						
Nonspendable	\$0	\$0	\$0	\$0	\$0	\$0
Restricted	32,487	129,381	21,497	1,466,000	596,053	2,245,418
Assigned	0	0	0	0	0	0
Unassigned (Deficit)	31,189	0	0	0	0	31,189
<i>Total Fund Balances</i>	<u>\$63,676</u>	<u>\$129,381</u>	<u>\$21,497</u>	<u>\$1,466,000</u>	<u>\$596,053</u>	<u>\$2,276,607</u>

See accompanying notes to the basic financial statements.

Village of Crooksville
Perry County
Statement of Receipts, Disbursements and Changes in Fund Balances - Cash Basis
Governmental Funds
For the Year Ended December 31, 2019

	General	EMS	Police Training & Equipment	Fire and EMS Building Construction	Other Governmental Funds	Total Governmental Funds
Receipts						
Municipal Income Taxes	\$697,865	\$0	\$0	\$0	\$0	\$697,865
Property Taxes	32,036	0	0	0	113,995	146,031
Other Local Taxes	24,134	0	0	0	24,551	48,685
Intergovernmental	52,217	0	0	0	253,731	305,948
Charges for Services	7,866	346,732	0	0	125,047	479,645
Fines, Licenses and Permits	7,746	0	5,128	0	1,787	14,661
Earnings on Investments	9,442	0	0	0	7,861	17,303
Miscellaneous	11,870	5,322	500	0	22,034	39,726
<i>Total Receipts</i>	<u>843,176</u>	<u>352,054</u>	<u>5,628</u>	<u>0</u>	<u>549,006</u>	<u>1,749,864</u>
Disbursements						
Current:						
Security of Persons and Property	274,440	311,716	4,656	0	64,973	655,785
Leisure Time Activities	0	0	0	0	262,110	262,110
Community Environment	164,691	0	0	0	0	164,691
Transportation	0	0	0	0	255,072	255,072
General Government	193,499	0	0	0	379	193,878
Capital Outlay	0	18,271	2,690	0	234,605	255,566
Debt Service:						
Principal Retirement	6,521	0	0	0	112,901	119,422
Interest and Fiscal Charges	0	0	0	34,000	37,416	71,416
<i>Total Disbursements</i>	<u>639,151</u>	<u>329,987</u>	<u>7,346</u>	<u>34,000</u>	<u>967,456</u>	<u>1,977,940</u>
<i>Excess of Receipts Over (Under) Disbursements</i>	<u>204,025</u>	<u>22,067</u>	<u>(1,718)</u>	<u>(34,000)</u>	<u>(418,450)</u>	<u>(228,076)</u>
Other Financing Sources (Uses)						
Sale of Bonds	0	0	0	1,500,000	0	1,500,000
Loans Issued	0	0	0	0	5,755	5,755
Sale of Capital Assets	0	0	0	0	10,146	10,146
Transfers In	10,000	0	0	0	364,757	374,757
Transfers Out	(198,242)	(52,714)	0	0	(70,210)	(321,166)
<i>Total Other Financing Sources (Uses)</i>	<u>(188,242)</u>	<u>(52,714)</u>	<u>0</u>	<u>1,500,000</u>	<u>310,448</u>	<u>1,569,492</u>
<i>Net Change in Fund Balances</i>	15,783	(30,647)	(1,718)	1,466,000	(108,002)	1,341,416
<i>Fund Balances Beginning of Year</i>	<u>47,893</u>	<u>160,028</u>	<u>23,215</u>	<u>0</u>	<u>704,055</u>	<u>935,191</u>
<i>Fund Balances End of Year</i>	<u>\$63,676</u>	<u>\$129,381</u>	<u>\$21,497</u>	<u>\$1,466,000</u>	<u>\$596,053</u>	<u>\$2,276,607</u>

See accompanying notes to the basic financial statements.

Village of Crooksville
Perry County
Statement of Receipts, Disbursements and Changes
In Fund Balance - Budget and Actual - Budget Basis
General Fund
For the Year Ended December 31, 2019

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Receipts				
Municipal Income Taxes	\$565,000	\$686,000	\$697,865	\$11,865
Property Taxes	29,000	29,001	32,036	3,035
Other Local Taxes	20,000	23,901	24,134	233
Intergovernmental	54,134	48,010	52,217	4,207
Charges for Services	13,010	13,030	7,866	(5,164)
Fines, Licenses and Permits	10,850	11,075	7,746	(3,329)
Earnings on Investments	3,300	5,300	9,442	4,142
Miscellaneous	1,500	1,480	11,870	10,390
<i>Total Receipts</i>	<u>696,794</u>	<u>817,797</u>	<u>843,176</u>	<u>25,379</u>
Disbursements				
Current:				
Security of Persons and Property	244,242	280,884	277,205	3,679
Community Environment	145,251	174,814	166,714	8,100
General Government	186,999	205,795	196,218	9,577
Capital Outlay	10,522	0	0	0
Debt Service:				
Principal Retirement	0	6,525	6,521	4
<i>Total Disbursements</i>	<u>587,014</u>	<u>668,018</u>	<u>646,658</u>	<u>21,360</u>
<i>Excess of Receipts Over Disbursements</i>	<u>109,780</u>	<u>149,779</u>	<u>196,518</u>	<u>46,739</u>
Other Financing Sources (Uses)				
Transfers In	392,000	392,000	10,000	(382,000)
Transfers Out	(494,888)	(627,575)	(198,242)	429,333
<i>Total Other Financing Sources (Uses)</i>	<u>(102,888)</u>	<u>(235,575)</u>	<u>(188,242)</u>	<u>47,333</u>
<i>Net Change in Fund Balance</i>	6,892	(85,796)	8,276	94,072
<i>Unencumbered Fund Balance Beginning of Year</i>	44,516	44,516	44,516	0
Prior Year Encumbrances Appropriated	3,377	3,377	3,377	0
<i>Unencumbered Fund Balance End of Year</i>	<u>\$54,785</u>	<u>(\$37,903)</u>	<u>\$56,169</u>	<u>\$94,072</u>

See accompanying notes to the basic financial statements.

Village of Crooksville
Perry County
Statement of Receipts, Disbursements and Changes
In Fund Balance - Budget and Actual - Budget Basis
EMS
For the Year Ended December 31, 2019

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Receipts				
Charges for Services	\$332,000	\$331,451	\$346,732	\$15,281
Miscellaneous	0	549	5,322	4,773
<i>Total Receipts</i>	<u>332,000</u>	<u>332,000</u>	<u>352,054</u>	<u>20,054</u>
Disbursements				
Current:				
Security of Persons and Property	301,598	324,562	314,702	9,860
Capital Outlay	5,000	18,298	18,271	27
<i>Total Disbursements</i>	<u>306,598</u>	<u>342,860</u>	<u>332,973</u>	<u>9,887</u>
<i>Excess of Receipts Over (Under) Disbursements</i>	<u>25,402</u>	<u>(10,860)</u>	<u>19,081</u>	<u>29,941</u>
Other Financing Sources (Uses)				
Transfers Out	(31,646)	(55,433)	(52,714)	2,719
<i>Total Other Financing Sources (Uses)</i>	<u>(31,646)</u>	<u>(55,433)</u>	<u>(52,714)</u>	<u>2,719</u>
<i>Net Change in Fund Balance</i>	(6,244)	(66,293)	(33,633)	32,660
<i>Unencumbered Fund Balance Beginning of Year</i>	153,114	153,114	153,114	0
Prior Year Encumbrances Appropriated	6,914	6,914	6,914	0
<i>Unencumbered Fund Balance End of Year</i>	<u>\$153,784</u>	<u>\$93,735</u>	<u>\$126,395</u>	<u>\$32,660</u>

See accompanying notes to the basic financial statements.

Village of Crooksville
Perry County
Statement of Receipts, Disbursements and Changes
In Fund Balance - Budget and Actual - Budget Basis
Police Training & Equipment
For the Year Ended December 31, 2019

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Receipts				
Fines, Licenses and Permits	\$10,000	\$9,500	\$5,128	(\$4,372)
Miscellaneous	0	500	500	0
<i>Total Receipts</i>	<u>10,000</u>	<u>10,000</u>	<u>5,628</u>	<u>(4,372)</u>
Disbursements				
Current:				
Security of Persons and Property	5,539	5,539	4,656	883
Capital Outlay	4,100	4,100	2,690	1,410
<i>Total Disbursements</i>	<u>9,639</u>	<u>9,639</u>	<u>7,346</u>	<u>2,293</u>
<i>Excess of Receipts Over (Under) Disbursements</i>	<u>361</u>	<u>361</u>	<u>(1,718)</u>	<u>(2,079)</u>
<i>Net Change in Fund Balance</i>	361	361	(1,718)	(2,079)
<i>Unencumbered Fund Balance Beginning of Year</i>	21,776	21,776	21,776	0
Prior Year Encumbrances Appropriated	<u>1,439</u>	<u>1,439</u>	<u>1,439</u>	<u>0</u>
<i>Unencumbered Fund Balance End of Year</i>	<u><u>\$23,576</u></u>	<u><u>\$23,576</u></u>	<u><u>\$21,497</u></u>	<u><u>(\$2,079)</u></u>

See accompanying notes to the basic financial statements.

Village of Crooksville
Perry County
Statement of Fund Net Position - Cash Basis
Proprietary Funds
December 31, 2019

	Business-Type Activities					Total Enterprise Funds
	Water Works	Sewage System	Water Works Capital	Water Works Reserve	Other Enterprise Funds	
Assets						
Equity in Pooled Cash and Cash Equivalents	\$760,780	\$468,982	\$181,310	\$300,760	\$836,984	\$2,548,816
<i>Total Assets</i>	<u>\$760,780</u>	<u>\$468,982</u>	<u>\$181,310</u>	<u>\$300,760</u>	<u>\$836,984</u>	<u>\$2,548,816</u>
Net Position						
Restricted for:						
Debt Service	\$0	\$0	\$0	\$0	\$129,916	\$129,916
Other Purposes	0	0	0	0	103,838	103,838
Unrestricted	<u>760,780</u>	<u>468,982</u>	<u>181,310</u>	<u>300,760</u>	<u>603,230</u>	<u>2,315,062</u>
<i>Total Net Position</i>	<u>\$760,780</u>	<u>\$468,982</u>	<u>\$181,310</u>	<u>\$300,760</u>	<u>\$836,984</u>	<u>\$2,548,816</u>

See accompanying notes to the basic financial statements.

Village of Crooksville
Perry County
Statement of Receipts, Disbursements and Changes in Fund Net Position - Cash Basis
Proprietary Funds
For the Year Ended December 31, 2019

	Business-Type Activities					Total Enterprise Funds
	Water Works	Sewage System	Water Works Capital	Water Works Reserve	Other Enterprise Funds	
Operating Receipts						
Charges for Services	\$1,306,967	\$655,533	\$0	\$0	\$18,303	\$1,980,803
<i>Total Operating Receipts</i>	<u>1,306,967</u>	<u>655,533</u>	<u>0</u>	<u>0</u>	<u>18,303</u>	<u>1,980,803</u>
Operating Disbursements						
Personal Services	98,305	98,301	0	0	0	196,606
Employee Fringe Benefits	47,209	47,209	0	0	0	94,418
Contractual Services	587,879	242,758	2,427,829	0	51,714	3,310,180
Supplies and Materials	86,967	62,642	0	4,967	11,707	166,283
Other	1,796	0	0	0	12,000	13,796
<i>Total Operating Disbursements</i>	<u>822,156</u>	<u>450,910</u>	<u>2,427,829</u>	<u>4,967</u>	<u>75,421</u>	<u>3,781,283</u>
<i>Operating Income (Loss)</i>	<u>484,811</u>	<u>204,623</u>	<u>(2,427,829)</u>	<u>(4,967)</u>	<u>(57,118)</u>	<u>(1,800,480)</u>
Non-Operating Receipts (Disbursements)						
Intergovernmental	0	0	2,061,449	0	0	2,061,449
Special Assessments	0	0	0	0	37,656	37,656
Earnings on Investments	0	1,003	0	0	0	1,003
Loans Issued	0	0	980,068	0	0	980,068
Miscellaneous Receipts	8,596	5,067	0	0	0	13,663
Capital Outlay	(17,659)	(17,659)	0	0	(2,746)	(38,064)
Principal Retirement	0	0	(613,767)	0	(57,024)	(670,791)
Interest and Other Fiscal Charges	0	0	0	0	(29,254)	(29,254)
Other Financing Sources	0	0	0	0	29,836	29,836
<i>Total Non-Operating Receipts (Disbursements)</i>	<u>(9,063)</u>	<u>(11,589)</u>	<u>2,427,750</u>	<u>0</u>	<u>(21,532)</u>	<u>2,385,566</u>
<i>Income (Loss) before Transfers</i>	475,748	193,034	(79)	(4,967)	(78,650)	585,086
Transfers In	116	0	43,045	59,423	209,375	311,959
Transfers Out	(233,345)	(132,089)	0	0	(116)	(365,550)
<i>Change in Net Position</i>	242,519	60,945	42,966	54,456	130,609	531,495
<i>Net Position Beginning of Year</i>	<u>518,261</u>	<u>408,037</u>	<u>138,344</u>	<u>246,304</u>	<u>706,375</u>	<u>2,017,321</u>
<i>Net Position End of Year</i>	<u>\$760,780</u>	<u>\$468,982</u>	<u>\$181,310</u>	<u>\$300,760</u>	<u>\$836,984</u>	<u>\$2,548,816</u>

See accompanying notes to the basic financial statements.

Village of Crooksville
Perry County
Statement of Cash Flows - Cash Basis
Proprietary Funds
For the Year Ended December 31, 2019

	Business-Type Activities					Total Enterprise Funds
	Water Works	Sewage System	Water Works Capital	Water Works Reserve	Other Enterprise Funds	
Increase (Decrease) in Cash and Cash Equivalents						
Cash Flows from Operating Activities						
Cash Received from Customers	\$1,306,967	\$655,533	\$0	\$0	\$18,303	\$1,980,803
Cash Payments to Employees for Services	(98,305)	(98,301)	0	0	0	(196,606)
Cash Payments for Employee Benefits	(47,209)	(47,209)	0	0	0	(94,418)
Cash Payments for Goods and Services	(674,846)	(305,400)	(2,427,829)	(4,967)	(63,421)	(3,476,463)
Other Cash Payments	(1,796)	0	0	0	(12,000)	(13,796)
<i>Net Cash Provided by (Used in)</i> <i>Operating Activities</i>	<u>484,811</u>	<u>204,623</u>	<u>(2,427,829)</u>	<u>(4,967)</u>	<u>(57,118)</u>	<u>(1,800,480)</u>
Cash Flows from Noncapital Financing Activities						
Operating Grants Received	0	0	2,061,449	0	0	2,061,449
Other Cash Receipts	8,596	5,067	0	0	29,836	43,499
Transfers In	116	0	43,045	59,423	209,375	311,959
Transfers Out	(233,345)	(132,089)	0	0	(116)	(365,550)
<i>Net Cash Provided by (Used in)</i> <i>Noncapital Financing Activities</i>	<u>(224,633)</u>	<u>(127,022)</u>	<u>2,104,494</u>	<u>59,423</u>	<u>239,095</u>	<u>2,051,357</u>
Cash Flows from Capital and Related Financing Activities						
Proceeds from Sale of Debt	0	0	980,068	0	0	980,068
Principal Paid on Debt	0	0	(613,767)	0	(57,024)	(670,791)
Interest Paid on Debt	0	0	0	0	(29,254)	(29,254)
Special Assessments (for capital purposes)	0	0	0	0	37,656	37,656
Payments for Capital Acquisitions	(17,659)	(17,659)	0	0	(2,746)	(38,064)
<i>Net Cash Provided by (Used in) Capital and Related Financing Activities</i>	<u>(17,659)</u>	<u>(17,659)</u>	<u>366,301</u>	<u>0</u>	<u>(51,368)</u>	<u>279,615</u>
Cash Flows from Investing Activities						
Interest on Investments	0	1,003	0	0	0	1,003
<i>Net Cash Provided by (Used in)</i> <i>Investing Activities</i>	<u>0</u>	<u>1,003</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>1,003</u>
<i>Net Increase (Decrease) in Cash and Cash Equivalents</i>	242,519	60,945	42,966	54,456	130,609	531,495
<i>Cash and Cash Equivalents Beginning of Year</i>	<u>518,261</u>	<u>408,037</u>	<u>138,344</u>	<u>246,304</u>	<u>706,375</u>	<u>2,017,321</u>
<i>Cash and Cash Equivalents End of Year</i>	<u>\$760,780</u>	<u>\$468,982</u>	<u>\$181,310</u>	<u>\$300,760</u>	<u>\$836,984</u>	<u>\$2,548,816</u>

See accompanying notes to the basic financial statements.

Village of Crooksville
Notes to the Financial Statements
For the Year Ended December 31, 2019

Note 1- Reporting Entity

The Village of Crooksville, Perry County, Ohio (the Village), is a body politic and corporate established to exercise the rights and privileges conveyed to it by the constitution and laws of the State of Ohio. The Village is directed by a six-member Council elected at large for four year terms. The Mayor is elected to a four year term, and votes only to break a tie.

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

Primary Government

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

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

Note 2- Summary of Significant Accounting Policies

As discussed further in Note 2.C, these financial statements are presented on a cash basis of accounting. This cash basis of accounting differs from accounting principles generally accepted in the United States of America (GAAP). Generally Accepted Accounting Principles include all relevant Governmental Accounting Standards Board (GASB) pronouncements, which have been applied to the extent they are applicable to the cash basis of accounting. The more significant of the Village's accounting policies are described below.

A. Basis of Presentation

The Village's basic financial statements consist of government-wide financial statements, including a statement of net position and a statement of activities, and fund financial statements which provide a more detailed level of financial information.

1. Government- Wide Financial Statements

The statement of net position and the statement of activities display information about the Village as a whole. These statements include the financial activities of the primary government, except for fiduciary funds. The statements distinguish between those activities of the Village that are governmental in nature and those that are considered business-type activities. Governmental activities generally are financed through taxes, intergovernmental receipts or other non-exchange transactions. Business-type activities are financed in whole or in part by fees charged to external parties for goods or services.

The statement of net position presents the cash balance, of the governmental and business-type activities of the Village at year end. The statement of activities compares disbursements with program receipts for each of the Village's governmental activities and business-type activities. Disbursements are reported by function.

Village of Crooksville
Notes to the Financial Statements
For the Year Ended December 31, 2019

A function is a group of related activities designed to accomplish a major service or regulatory program for which the Village is responsible. Program receipts include charges paid by the recipient of the program's goods or services and grants and contributions restricted to meeting the operational or capital requirements of a particular program. General receipts are all receipts not classified as program receipts, with certain limited exceptions. The comparison of direct disbursements with program receipts identifies the extent to which each governmental function or business-like activity is self-financing on a cash basis or draws from the general receipts of the Village.

2. Fund Financial Statements

During the year, the Village segregates transactions related to certain Village functions or activities in separate funds to aid financial management and to demonstrate legal compliance. Fund financial statements are designed to present financial information of the Village at this more detailed level. The focus of governmental and enterprise fund financial statements is on major funds. Each major fund is presented in a single column. Non major funds are aggregated and presented in a single column.

Proprietary fund statements distinguish operating transactions from non-operating transactions. Operating receipts generally result from exchange transactions such as charges for services directly relating to the funds principal services. Operating disbursements include costs of sales and services and administrative costs. The fund statements report all other receipts and disbursements as non-operating.

B. Fund Accounting

The Village uses fund accounting to maintain its financial records during the year. A fund is defined as a fiscal and accounting entity with a self-balancing set of accounts. Funds are used to segregate resources that are restricted to use. The funds of the Village are presented in two categories: governmental and proprietary.

1. Governmental Funds

Governmental Funds are those through which most governmental functions of the Village are financed. The following are the Village's major governmental funds:

General Fund is used to account for all financial resources, except those required to be accounted for in another fund. The General Fund balance is available to the Village for any purpose provided it is expended or transferred according to the general laws of Ohio.

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

Police Training & Equipment Fund receives monies from court fines to be used for the purposes of police training and equipment.

Fire & EMS Building Construction Fund is used to account for financial resources received for the acquisition or construction of the Fire & EMS Building.

The other governmental funds of the Village account for and report grants and other resources, whose use is restricted, committed or assigned to a particular purpose.

Village of Crooksville
Notes to the Financial Statements
For the Year Ended December 31, 2019

2. Proprietary Funds

The Village classifies funds financed primarily from user charges for goods or services as proprietary. Proprietary funds are classified as either enterprise funds or internal service funds.

Enterprise Funds- Enterprise funds may be used to account for any activity for which a fee is charged to external users for goods or services. The following are the Village's major enterprise funds:

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

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

Water Works Capital Improvement Fund - The W.W. Capital Improvement fund accounts for acquisition, construction, reconstruction, or improvement of water supply systems.

Water Works Reserve Fund – The Water Works Reserve Fund receives monthly transfers from the Water Works fund.

3. Fiduciary Funds

Fiduciary fund reporting focuses on net position and changes in net position. The fiduciary fund category is split into four classifications: pension trust funds, investment trust funds, private purpose trust funds, and custodial funds. Trust funds are used to account for assets held by the Village under a trust agreement, or equivalent arrangement that has certain characteristics, for individuals, private organizations, or other governments and are not available to support the Village's own programs. The Village does not have any trust funds. Custodial funds are used to report fiduciary activities that are not required to be reported in a trust fund. The Village's custodial funds account for amounts collected and distributed. The Village's custodial fund activity is not material and therefore not presented on the financial statements.

C. Basis of Accounting

The Village's financial statements are prepared using the cash basis of accounting. Receipts are recorded in the Village's financial records and reported in the financial statements when cash is received rather than when earned and disbursements are recorded when cash is paid rather than when a liability is incurred. Any such modifications made by the Village are described in the appropriate section in this note.

As a result of the use of this cash basis of accounting, certain assets and their related revenues (such as accounts receivable and revenue for billed or provided services not yet collected) and certain liabilities and their related expenses (such as accounts payable and expenses for goods or services received but not yet paid, and accrued expenses and liabilities) are not recorded in these financial statements.

Village of Crooksville
Notes to the Financial Statements
For the Year Ended December 31, 2019

D. Budgetary Process

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

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

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

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

E. Cash and Investments

To improve cash management, cash received by the Village is pooled and invested. Individual fund integrity is maintained through Village records. Interest in the pool is presented as "Equity in Pooled Cash and Cash Equivalents".

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

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

During 2019, the Village had its monies in checking accounts and STAR Ohio. The Village's deposits are insured by the Federal Depository Insurance Corporation or by the financial institutions participation in the Ohio Pooled Collateral System (OPCS), a collateral pool of eligible securities deposited with a qualified trustee and pledged to the Treasurer of State to secure the repayment of all public monies deposited in the financial institution.

Village of Crooksville
Notes to the Financial Statements
For the Year Ended December 31, 2019

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

For 2019, there were no limitations or restrictions on any participant withdrawals due to redemption notice periods, liquidity fees, or redemption gates. However, notice must be given 24 hours in advance of all deposits and withdrawals exceeding \$25 million.

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

Interest earnings are allocated to Village funds according to State statutes, grant requirements, or debt related restrictions. Interest receipts credited to the General Fund during 2019 was \$9,442.

F. Restricted Assets

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

G. Inventory and Prepaid Items

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

H. Capital Assets

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

I. Accumulated Leave

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

J. Employer Contributions to Cost- Sharing Pension Plans

The Village recognizes the disbursement for employer contributions to cost-sharing pension plans when they are paid. As described in Notes 9 and 10, the employer contributions include portions for pension benefits and for postretirement health care benefits.

Village of Crooksville
Notes to the Financial Statements
For the Year Ended December 31, 2019

K. Long-Term Obligations

The Village's cash basis financial statements do not report liabilities for bonds and other long-term obligations. Proceeds of debt are reported when cash is received and principal and interest payments are reported when paid. Since recording a capital asset when entering into a capital lease is not the result of a cash transaction, neither an other financing source nor a capital outlay expenditure is reported at inception. Lease payments are reported when paid.

L. Net Position

Net position is reported as restricted when there are limitations imposed on their use through external restrictions imposed by creditors, grantors, or laws or regulations of other governments. Net position restricted for other purposes include resources restricted for street and state highway maintenance and repairs, police and fire protection, activities of the Village's Court, and the Village's parks and pool.

The Village's policy is to first apply restricted resources when an expense is incurred for purposes which both restricted and unrestricted resources are available.

M. Interfund Activity

Transfers between governmental and business-type activities on the government-wide financial statements are reported in the same manner as general receipts.

Internal allocations of overhead expenses from one function to another or within the same function are eliminated on the Statement of Activities, Payments for Interfund services provided and used are not eliminated.

Exchange transactions between funds are reported as receipts in the seller funds and as disbursements in the purchaser funds. Subsidies from one fund to another without a requirement for repayment are reported as Interfund transfers. Interfund transfers are reported as other financing sources/ uses in governmental funds and after non-operating receipts/disbursements in proprietary funds. Repayments from funds responsible for particular disbursements to the funds that initially paid for them are not presented in the financial statements.

N. Fund Balance

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

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

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

Village of Crooksville
Notes to the Financial Statements
For the Year Ended December 31, 2019

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

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

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

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

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

Note 3- Compliance

For the year ended December 31, 2019, appropriations exceeded total estimated resources by \$37,903 for the General Fund contrary to Ohio Rev. Code Section 5705.39. In addition, expenditures exceeded appropriations in the Fire & EMS Building Construction Fund by \$34,000 contrary to Ohio Rev. Code Section 5705.41(B).

Village of Crooksville
Notes to the Financial Statements
For the Year Ended December 31, 2019

Note 4- Budgetary Basis of Accounting

The budgetary basis as provided by law is based upon accounting for certain transactions on the basis of cash receipts, disbursements, and encumbrances. The Statement of Receipts, Disbursements and Changes in Fund Balance – Budget and Actual – Budgetary Basis presented for the General Fund, Police Training & Equipment and EMS funds are prepared on the budgetary basis to provide a meaningful comparison of actual results with the Budget. The differences between the budgetary basis and the cash basis are as follows:

1. Outstanding year end encumbrances are treated as cash disbursements (budgetary basis) rather than as restricted, committed or assigned fund balances (cash basis).
2. Outstanding year end advances are treated as another financial source or use (budgetary basis) rather than as an Interfund receivable or payable (cash basis).
3. Unreported interest is reported on the statement of modified receipts, disbursements, and changed in fund balances (cash basis), but not on the budgetary basis.

The encumbrances outstanding at year end 2019 (budgetary basis) amounted to \$7,507 for the General Fund and \$2,986 for the EMS fund.

Note 5 – Deposits and Investments

State Statutes classify monies held by the Village into three categories.

Active deposits are public monies determined to be necessary to meet current demands upon the Village treasury. Active monies must be maintained either as cash in the Village treasury, in commercial accounts payable or withdrawable on demand, including negotiable order of withdrawal (NOW) accounts, or in money market deposit accounts.

Inactive deposits are public deposits that Council has identified as not required for use within the current five-year period of designation of depositories. Inactive deposits must either be evidenced by certificates of deposit maturing not later than the end of the current period of designation of depositories, or by savings or deposit accounts including, but not limited to, passbook accounts.

Interim deposits are deposits of interim monies. Interim monies are those monies which are not needed for immediate use but which will be needed before the end of the current period of designation of depositories. Interim deposits must be evidenced by time certificates of deposit maturing not more than one year from the date of deposit or by savings or deposit accounts, including passbook accounts.

Protection of the Village's deposits is provided by the Federal Deposit Insurance Corporation (FDIC), by eligible securities pledged by the financial institution as security for repayment, or by the financial institutions participation in the Ohio Pooled Collateral System (OPCS), a collateral pool of eligible securities deposited with a qualified trustee and pledged to the Treasurer of State to secure the repayment of all public monies deposited in the financial institution.

Village of Crooksville
Notes to the Financial Statements
For the Year Ended December 31, 2019

Interim monies held by the Village can be deposited or invested in the following securities:

1. United States Treasury bills, bond notes, or any other obligation or security issued by the United States Treasury, or any other obligation guaranteed as to principal and interest by the United States;
2. Bonds, notes, debentures, or any other obligation or security issues by any federal government agency or instrumentality including, but not limited to, the Federal National Mortgage Association, Federal Home Loan Bank, Federal Farm Credit Bank, Federal Home Loan Mortgage Corporation and Government National Mortgage Association. All federal agency securities shall be direct issuances of federal agencies or instrumentalities;
3. No-load money market mutual funds consisting exclusively of obligations described in (1) or (2) and repurchase agreements secured by such obligations, provided that investments in securities described in this division are made only through eligible institutions;
4. Time certificates of deposit or savings or deposit accounts including, but not limited to, passbook accounts;
5. Bonds and other obligations of the State of Ohio or Ohio local governments;
6. The State Treasurer's investment pool (STAR Ohio);
7. Certain bankers' acceptances and commercial paper notes for a period not to exceed one hundred eighty days in an amount not to exceed 40 percent of the interim monies available for investment at any one time if training requirements have been met; and
8. Written repurchase agreements in the securities described in (1) or (2) provided the market value of the securities subject to the repurchase agreement must exceed the principal value of the agreement by at least two percent and be marked to market daily, and the term of the agreement must not exceed thirty days.

Investments in stripped principal or interest obligations, reverse repurchase agreements and derivatives are prohibited. The issuance of taxable notes for the purpose of arbitrage, the use of leverage and short selling are also prohibited. An investment must mature within five years from the date of purchase, unless matched to a specific obligation or debt of the Village, and must be purchased with the expectation that it will be held to maturity.

Investments may only be made through specified dealers and institutions. Payment for investments may be made only upon delivery of the securities representing the investments to the treasurer or, if the securities are not represented by a certificate, upon receipt of confirmation of transfer from the custodian.

Village of Crooksville
Notes to the Financial Statements
For the Year Ended December 31, 2019

Investments

As of December 31, 2019, the Village had the following investments:

			Measurement	
			Value	Maturity
STAR Ohio			\$334,016	Less than 1 year

Interest Rate Risk Interest rate risk arises because potential purchasers of debt securities will not agree to pay face value for those securities if interest rates subsequently increase. The Village’s investment policy addresses interest rate risk by requiring that the Village’s investment portfolio be structured so that securities mature to meet cash requirements for ongoing operations and/or long-term debt payments, thereby avoiding the need to sell securities on the open market prior to maturity, and by investing operating funds primarily in short-term investments.

Credit Risk STAR Ohio carries a rating of AAAM by Standard and Poor’s. The Village has no investment policy dealing with investment credit risk beyond the requirements in State Statutes. Ohio law requires that STAR Ohio maintain the highest rating provided by at least one nationally recognized standard rating service and that the money market fund be rated in the highest category at the time of purchase by at least one nationally recognized standard rating service.

Custodial Credit Risk For an investment, custodial credit risk is the risk that, in the event of the failure of the counterparty, the Village will not be able to recover the value of its investments or collateral securities that are in the possession of an outside party.

The Village has no investment policy dealing with investment custodial risk beyond the requirements in ORC 135.14(M)(2) which states, “Payment for investments shall be made only upon the delivery of securities representing such investments to the treasurer, investing authority, or qualified trustee. If the securities transferred are not represented by a certificate, payment shall be made only upon receipt of confirmation of transfer from the custodian by the treasurer, governing board, or qualified trustee.”

Note 6 – Income Taxes

The Village levies a 1.5 percent income tax whose proceeds are placed into the Income Tax (General) Fund. The Village levies and collects the tax on all income earned within the Village as well as on incomes of residents earned outside the Village. In the latter case, the Village allows a credit of the lesser of actual taxes paid to another city or 100 percent of the 1.5 percent tax rate on taxable income. Employers within the Village are required to withhold income tax on employee earnings and remit the tax to the Village at least quarterly. Corporations and other individual taxpayers are also required to pay their estimated tax at least quarterly and file a final return annually.

Village of Crooksville
Notes to the Financial Statements
For the Year Ended December 31, 2019

Note 7 – Property Taxes

Property taxes include amounts levied against all real and public utility property located in the Village. Real property tax receipts received in 2019 for real and public utility property taxes represents collections of 2018 taxes.

2019 real property taxes are levied after October 1, 2019, on the assessed values as of January 1, 2019, the lien date. Assessed values for real property taxes are established by State law at 35 percent of appraised market value. 2019 real property taxes are collected in and intended to finance 2020.

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

Public utility tangible personal property currently is assessed at varying percentages of true value; public utility real property is assessed at 35 percent of true value. 2019 public utility property taxes which became a lien December 31, 2018 are levied after October 1, 2019 and are collected in 2020 with real property taxes.

The full tax rate for all Village operations for the year ended December 31, 2019 was \$59.55 per \$1,000 of assessed value. The assessed values of real property and public utility tangible property upon which 2019 property tax receipts were based are as follows:

- Real Property \$19,684,900
- Public Utility Personal Property \$ 7,231,140
- Total \$26,916,040

Note 8 – Risk Management

The Village is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; injuries to employees; and natural disasters. During 2019, the Village contracted with Trident/ Argonaut Insurance Companies for various types of insurance as follows:

Type of Coverage	Coverage	Deductible
Property	\$13,414,997	\$1,000.00
Misc. Scheduled Equipment	\$841,437	\$1,000.00
Misc. Unscheduled Equipment	\$136,890	\$1,000.00
Fire Legal Liability	\$100,000	None
Automobile Liability	\$1,000,000	None
General Liability	\$1,000,000/\$3,000,000	None
Public Officials Liability	\$1,000,000/\$3,000,000	\$2,500.00
Law Enforcement Liability	\$1,000,000/\$3,000,000	\$2,500.00
Employment Practice Liability	\$1,000,000/\$3,000,000	\$2,500.00
Employee Benefits Liability	\$1,000,000/\$3,000,000	\$1,000.00
Excess Liability	\$1,000,000/\$1,000,000	None

Village of Crooksville
Notes to the Financial Statements
For the Year Ended December 31, 2019

Computer Property Coverage	\$100,000	\$250.00
Forgery & Alliteration	\$25,000	\$250.00
Public Employee Dishonesty	\$100,000	\$1,000.00
Money and Securities Coverage	\$5,000	\$1,000.00
Computer Fraud	\$100,000	\$1,000.00

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

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

Note 9 – Defined Benefits Pension Plans

Plan Description - Ohio Public Employees Retirement System (OPERS)

Plan Description - Village employees, other than full-time police and firefighters, participate in the Ohio Public Employees Retirement System (OPERS). OPERS administer three separate pension plans. The Traditional pension plan is a cost sharing, multiple-employer defined benefit pension plan. The Member-Directed plan is a defined contribution plan and the Combined plan is a cost sharing, multiple-employer defined benefit pension plan with defined contribution features. While members (e.g. Village employees) may elect the member-directed plan and the combined plan, substantially all employee members are in OPERS' traditional plan; therefore, the following disclosure focuses on the traditional plan.

OPERS provides retirement, disability, survivor and death benefits and annual cost-of living adjustments to members of the traditional plan. Authority to establish and amend benefits is provided by Chapter 145 of the Ohio Revised Code.

OPERS issues a stand-alone financial report that includes financial statements, required supplementary information and detailed information about OPERS' fiduciary net position that may be obtained by visiting <http://www.opers.org/financial/reports.shtml>, by writing to the Ohio Public Employees Retirement System, 277 East Town Street, Columbus, Ohio 43215-4642, or by calling 800-222-7377.

Senate Bill (SB) 343 was enacted into law with an effective date of January 7, 2013. In the legislation, members were categorized into three groups with varying provisions of the law applicable to each group.

The following table provides age and service requirements for retirement and the retirement formula applied to final average salary (FAS) for the three member groups under the traditional plan as per the reduced benefits adopted by SB 343 (see OPERS CAFR referenced above for additional information, including requirements for reduced and unreduced benefits):

Village of Crooksville
Notes to the Financial Statements
For the Year Ended December 31, 2019

Group A	Group B	Group C
Eligible to retire prior to	20 years of service credit prior to	Members not in other Groups
January 7, 2013 or five years	January 7, 2013 or eligible to retire	and members hired on or after
after January 7, 2013	ten years after January 7, 2013	January 7, 2013
State and Local	State and Local	State and Local
Age and Service Requirements:	Age and Service Requirements:	Age and Service Requirements:
Age 60 with 60 months of service credit	Age 60 with 60 months of service credit	Age 57 with 25 years of service credit
or Age 55 with 25 years of service credit	or Age 55 with 25 years of service credit	or Age 62 with 5 years of service credit
Traditional Plan Formula:	Traditional Plan Formula:	Traditional Plan Formula:
2.2% of FAS multiplied by years of	2.2% of FAS multiplied by years of	2.2% of FAS multiplied by years of
service for the first 30 years and 2.5%	service for the first 30 years and 2.5%	service for the first 35 years and 2.5%
for service years in excess of 30	for service years in excess of 30	for service years in excess of 35
Combined Plan Formula:	Combined Plan Formula:	Combined Plan Formula:
1% of FAS multiplied by years of	1% of FAS multiplied by years of	1% of FAS multiplied by years of
service for the first 30 years and 1.25%	service for the first 30 years and 1.25%	service for the first 35 years and 1.25%
for service years in excess of 30	for service years in excess of 30	for service years in excess of 35
Public Safety	Public Safety	Public Safety
Age and Service Requirements:	Age and Service Requirements:	Age and Service Requirements:
Age 48 with 25 years of service credit	Age 48 with 25 years of service credit	Age 52 with 25 years of service credit
or Age 52 with 15 years of service credit	or Age 52 with 15 years of service credit	or Age 56 with 15 years of service credit

Village of Crooksville
Notes to the Financial Statements
For the Year Ended December 31, 2019

Law Enforcement	Law Enforcement	Law Enforcement
Age and Service Requirements:	Age and Service Requirements:	Age and Service Requirements:
Age 52 with 15 years of service credit	Age 48 with 25 years of service credit	Age 48 with 25 years of service credit
	or Age 52 with 15 years of service credit	or Age 56 with 15 years of service credit
Public Safety and Law Enforcement	Public Safety and Law Enforcement	Public Safety and Law Enforcement
Traditional Plan Formula:	Traditional Plan Formula:	Traditional Plan Formula:
2.5% of FAS multiplied by years of	2.5% of FAS multiplied by years of	2.5% of FAS multiplied by years of
service for the first 25 years and 2.1%	service for the first 25 years and 2.1%	service for the first 25 years and 2.1%
for service years in excess of 25	for service years in excess of 25	for service years in excess of 25

Final Average Salary (FAS) represents the average of the three highest years of earnings over a member's career for Groups A and B. Group C is based on the average of the five highest years of earnings over a member's career.

Members who retire before meeting the age and years of service credit requirement for unreduced benefits receive a percentage reduction in the benefit amount.

When a traditional plan benefit recipient has received benefits for 12 months, an annual cost of living adjustment (COLA) is provided. This COLA is calculated on the base retirement benefit at the date of retirement and is not compounded. Members retiring under the combined plan receive a cost-of-living adjustment of the defined benefit portion of their pension benefit. For those retiring prior to January 7, 2013, the COLA will continue to be a 3 percent simple annual COLA. For those retiring subsequent to January 7, 2013, beginning in calendar year 2019, the COLA will be based on the average percentage increase in the Consumer Price Index, capped at 3 percent.

Defined contribution plan benefits are established in the plan documents, which may be amended by the Board. Member-directed plan and combined plan members who have met the retirement eligibility requirements may apply for retirement benefits. The amount available for defined contribution benefits in the combined plan consists of the member's contributions plus or minus the investment gains or losses resulting from the member's investment selections. Combined plan members wishing to receive benefits must meet the requirements for both the defined benefit and defined contribution plans.

Village of Crooksville
Notes to the Financial Statements
For the Year Ended December 31, 2019

Member-directed participants must have attained the age of 55, have money on deposit in the defined contribution plan and have terminated public service to apply for retirement benefits. The amount available for defined contribution benefits in the member-directed plan consists of the members' contributions, vested employer contributions and investment gains or losses resulting from the members' investment selections. Employer contributions and associated investment earnings vest over a five-year period, at a rate of 20 percent each year. At retirement, members may select one of several distribution options for payment of the vested balance in their individual OPERS accounts. Options include the purchase of a monthly defined benefit annuity from OPERS (which includes joint and survivor options), partial lump-sum payments (subject to limitations), a rollover of the vested account balance to another financial institution, receipt of entire account balance, net of taxes withheld, or a combination of these options.

Funding Policy – The Ohio Revised Code (ORC) provides statutory authority for member and employer contributions as follows:

	State		
	and Local		
2019 Statutory Maximum Contribution Rates			
Employer	14.0	%	
Employee*	10.0	%	
2019 Actual Contribution Rates			
Employer:			
Pension	14.0	%	
Post-employment Health Care Benefits**	0.0	%	
Total Employer	14.0	%	
Employee	10.0	%	

* Member contributions within the combined plan are not used to fund the defined benefit retirement allowance

** This employer health care rate is for the traditional and combined plans. The employer contribution for the member-directed plan is 4 percent.

Employer contribution rates are actuarially determined and are expressed as a percentage of covered payroll.

The Village's contractually required contribution was \$100,145 for year 2019.

Village of Crooksville
Notes to the Financial Statements
For the Year Ended December 31, 2019

Plan Description - Ohio Police and Fire Pension Fund (OPF)

Plan Description - Village full-time police and firefighters participate in Ohio Police and Fire Pension Fund (OPF), a cost-sharing, multiple-employer defined benefit pension plan administered by OPF. OPF provides retirement and disability pension benefits, annual cost-of-living adjustments, and death benefits to plan members and beneficiaries. Benefit provisions are established by the Ohio State Legislature and are codified in Chapter 742 of the Ohio Revised Code. OPF issues a publicly available financial report that includes financial information and required supplementary information and detailed information about OPF fiduciary net position. The report may be obtained by visiting the OPF website at www.opf.org or by writing to the Ohio Police and Fire Pension Fund, 140 East Town Street, Columbus, Ohio 43215-5164.

Upon attaining a qualifying age with sufficient years of service, a member of OPF may retire and receive a lifetime monthly pension. OPF offers four types of service retirement: normal, service commuted, age/service commuted and actuarially reduced. Each type has different eligibility guidelines and is calculated using the member's average annual salary. The following discussion of the pension formula relates to normal service retirement.

For members hired after July 1, 2013, the minimum retirement age is 52 for normal service retirement with at least 25 years of service credit. For members hired on or before July 1, 2013, the minimum retirement age is 48 for normal service retirement with at least 25 years of service credit.

The annual pension benefit for normal service retirement is equal to a percentage of the allowable average annual salary. The percentage equals 2.5 percent for each of the first 20 years of service credit, 2.0 percent for each of the next five years of service credit and 1.5 percent for each year of service credit in excess of 25 years. The maximum pension of 72 percent of the allowable average annual salary is paid after 33 years of service credit (see OPF CAFR referenced above for additional information, including requirements for Deferred Retirement Option Plan provisions and reduced and unreduced benefits):

Under normal service retirement, retired members who are at least 55 years old and have been receiving OPF benefits for at least one year may be eligible for a cost-of-living allowance adjustment. The age 55 provision for receiving a COLA does not apply to those who are receiving a permanent and total disability benefit and statutory survivors.

Members retiring under normal service retirement, with less than 15 years of service credit on July 1, 2013, and members whose pension benefit became effective on or after July 1, 2013, will receive a COLA equal to a percentage of the member's base pension benefit where the percentage is the lesser of three percent or the percent increase in the consumer price index (CPI), if any, over the 12-month period that ends on the thirtieth day of September of the immediately preceding year, rounded to the nearest onetenth of one percent.

Village of Crooksville
Notes to the Financial Statements
For the Year Ended December 31, 2019

Funding Policy- The Ohio Revised Code (ORC) provides statutory authority for member and employer contributions as follows:

	Police		Firefighters
2019 Statutory Maximum Contribution Rates			
Employer	19.50 %		24.00 %
Employee	12.25 %		12.25 %
2019 Actual Contribution Rates			
Employer:			
Pension	19.00 %		23.50 %
Post-employment Health Care Benefits	0.50 %		0.50 %
Total Employer			
	19.50 %		24.00 %
Employee			
	12.25 %		12.25 %

Employer contribution rates are expressed as a percentage of covered payroll. The Village's contractually required contribution to OPF was \$20,875 for 2019.

Social Security

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

Employees contributed 6.2 percent of their gross salaries. The Village contributed an amount equal to 6.2 percent of participants' gross salaries. The Village has paid all contributions required through December 31, 2019.

Note 10 – Postemployment Benefits

A. Ohio Public Employees Retirement System

Plan Description – The Ohio Public Employees Retirement System (OPERS) administers three separate pension plans: the traditional pension plan, a cost-sharing, multiple-employer defined benefit pension plan; the member-directed plan, a defined contribution plan; and the combined plan, a cost-sharing, multiple employer defined benefit pension plan that has elements of both a defined benefit and defined contribution plan.

OPERS maintains a cost-sharing, multiple-employer defined benefit post-employment health care trust, which funds multiple health care plans including medical coverage, prescription drug coverage and deposits to a Health Reimbursement Arrangement to qualifying benefit recipients of both the traditional pension and the combined plans.

Village of Crooksville
Notes to the Financial Statements
For the Year Ended December 31, 2019

This trust is also used to fund health care for member-directed plan participants, in the form of a Retiree Medical Account (RMA). At retirement or refund, member-directed plan participants may be eligible for reimbursement of qualified medical expenses from their vested RMA balance.

In order to qualify for postemployment health care coverage, age and service retirees under the Traditional Pension and Combined plans must have twenty or more years of qualifying Ohio service credit. Health care coverage for disability benefit recipients and qualified survivor benefit recipients is available. The health care coverage provided by OPERS meets the definition of an Other Post.

Employment Benefit (OPEB) as described in GASB Statement 75. See OPERS' CAFR referenced below for additional information.

The Ohio Revised Code permits, but does not require, OPERS to provide health care to its eligible benefit recipients. Authority to establish and amend health care coverage is provided to the Board in Chapter 145 of the Ohio Revised Code.

Disclosures for the health care plan are presented separately in the OPERS financial report. Interested parties may obtain a copy by visiting <http://www.opers.org/financial/reports.shtml>, by writing to OPERS, 277 East Town Street, Columbus, Ohio 43215-4642, or by calling (614)-222-5601 or 800-222-7377.

Funding Policy- The Ohio Revised Code provides the statutory authority requiring public employers to fund postretirement health care through their contributions to OPERS. A portion of each employer's contribution to OPERS is set aside to fund OPERS health care plans.

Employer contribution rates are expressed as a percentage of the earnable salary of active members. In 2019 state and local employers contributed at a rate of 14.0 percent of earnable salary and public safety and law enforcement employers contributed at 18.1 percent. These are the maximum employer contribution rates permitted by the Ohio Revised Code. Active member contributions do not fund health care.

Each year, the OPERS Board determines the portion of the employer contribution rate that will be set aside to fund health care plans. For 2019, OPERS did not allocate any employer contribution to health care for members in the Traditional Pension Plan and Combined Plan. The OPERS Board is also authorized to establish rules for the retiree or their surviving beneficiaries to pay a portion of the health care provided. Payment amounts vary depending on the number of covered dependents and the coverage selected. The employer contribution as a percentage of covered payroll deposited into the RMA for participants in the member-directed plan for 2019 was 4.0 percent.

Employer contribution rates are actuarially determined and are expressed as a percentage of covered payroll. The Village's contractually required contribution was \$100,145 for 2019.

B. Ohio Police and Fire Pension Fund

Plan Description – The Village contributes to the Ohio Police and Fire Pension Fund (OPF) sponsored healthcare program, a cost-sharing, multiple-employer defined post-employment healthcare plan administered by a third-party provider. This program is not guaranteed and is subject to change at any time upon action of the Board of Trustees.

Village of Crooksville
Notes to the Financial Statements
For the Year Ended December 31, 2019

OPF provides health care benefits including coverage for medical, prescription drug, dental, vision, and Medicare Part B Premium to retirees, qualifying benefit recipients and their eligible dependents.

OPF provides access to postretirement health care coverage for any person who receives or is eligible to receive a monthly service, disability, or statutory survivor benefit, or is a spouse or eligible dependent child of such person. The health care coverage provided by OPF meets the definition of an Other Post Employment Benefit (OPEB) as described in Government Accounting Standards Board (GASB) Statement No. 75.

The Ohio Revised Code allows, but does not mandate, OPF to provide OPEB benefits. Authority for the OPF Board of Trustees to provide health care coverage to eligible participants and to establish and amend benefits is codified in Chapter 742 of the Ohio Revised Code.

OP&F issues a publicly available financial report that includes financial information and required supplementary information for the plan. That report may be obtained by visiting the OPF website at www.op-f.org or by writing to the Ohio Police and Fire Pension Fund, 140 East Town Street, Columbus, Ohio 43215-5164.

Funding Policy - The Ohio Revised Code provides for contribution requirements of the participating employers and of plan members to the OPF defined benefit pension plan. Participating employers are required to contribute to the pension plan at rates expressed as percentages of the payroll of active pension plan members, currently, 19.5 percent and 24 percent of covered payroll for police and fire employer units, respectively. The Ohio Revised Code states that the employer contribution may not exceed 19.5 percent of covered payroll for police employer units and 24 percent of covered payroll for fire employer units. Active members do not make contributions to the OPEB Plan.

OPF maintains funds for health care in two separate accounts. There is one account for health care benefits and one account for Medicare Part B reimbursements. A separate health care trust accrual account is maintained for health care benefits under IRS Code Section 115 trust. An Internal Revenue Code 401(h) account is maintained for Medicare Part B reimbursements.

The Board of Trustees is authorized to allocate a portion of the total employer contributions made into the pension plan to the Section 115 trust and the Section 401(h) account as the employer contribution for retiree health care benefits. For 2019, the portion of employer contributions allocated to health care was 0.5 percent of covered payroll. The amount of employer contributions allocated to the health care plan each year is subject to the Trustees' primary responsibility to ensure that pension benefits are adequately funded and is limited by the provisions of Sections 115 and 401(h).

The OPF Board of Trustees is also authorized to establish requirements for contributions to the health care plan by retirees and their eligible dependents or their surviving beneficiaries. Payment amounts vary depending on the number of covered dependents and the coverage selected.

Beginning January 1, 2019, OPF is changing its retiree health care model and the current self-insured health care plan will no longer be offered. In its place is a stipend-based health care model. A stipend funded by OPF will be placed in individual Health Reimbursement Accounts that retirees will use to be reimbursed for health care expenses.

Village of Crooksville
Notes to the Financial Statements
For the Year Ended December 31, 2019

The Village's contractually required contribution to OPF was \$20,875 for 2019.

Note 11 – Debt

A summary of debt for the years ended December 31, 2019 was as follows:

Loan	Principal	Interest Rate
OWDA #3957	\$15,827	2.00%
OWDA #4913	\$264,842	1.50%
OWDA #5069	\$103,897	0%
OWDA #5054	\$470,381	1.00%
OWDA #7771	\$1,385,625	0%
OWDA #7920	\$35,214	0%
OPWC #CT49A	\$0	0%
OPWC #CR21J	\$3,374	0%
OPWC#CR22R	\$28,380	0%
Mortgage Revenue Bonds	\$458,000	5.00%
Recreation Center Bonds	\$14,000	4.75%
Capital Facilities Bond	\$1,500,000	4.80%
Capital Facilities Bond	<u>\$476,100</u>	4.20%
Total	<u>\$4,755,676</u>	

Loans	Balance 1/1/2019	Additions	Principal Reduction	Balance 12/31/2019	Due in One Year
OWDA	\$1,923,404	\$985,823	(\$633,441)	\$2,275,786	\$39,671
OPWC	\$38,157	\$0	(\$6,404)	\$31,754	\$11,482
Bonds	<u>\$1,045,300</u>	<u>1,500,000</u>	<u>(\$97,200)</u>	<u>\$2,448,100</u>	<u>\$126,173</u>
Total	<u>\$3,006,861</u>	<u>\$2,485,823</u>	<u>(\$737,045)</u>	<u>\$4,755,640</u>	<u>\$177,326</u>

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

Village of Crooksville
Notes to the Financial Statements
For the Year Ended December 31, 2019

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

The Ohio Public Works Commission (OPWC) Loan CT49A had an original issue amount of \$26,505 and relates to a raw water line replacement project. The loan is being repaid in semiannual installments of \$663 including interest, over 20 years, from user fees.

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

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

Recreation Center Bonds were issued in the amount of \$184,000 to finance the renovation of a community center. The bonds are being repaid in annual installments over 20 years.

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

The Ohio Public Works Commission (OPWC) Loan CR21J had an original amount of \$33,740 and relates to the Burr Oak and Crooksville Interconnect Project. The loan is being repaid in semiannual payments for \$1,687.

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

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

The Ohio Water Development Authority Loan (7771) relates to a Water Systems Improvements Project. This loan is still in the active phase. Approved financing for this project is \$1,488,882. First payment is scheduled for January 1, 2020 and a final balloon payment is scheduled for July 1, 2049. The actual amortization has not been set and are not included in the OWDA amounts below.

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

Village of Crooksville
Notes to the Financial Statements
For the Year Ended December 31, 2019

Principal and interest requirements to retire debt outstanding at December 31, 2019 were as follows:

Year	OWDA Principal	OWDA Interest	OPWC	Bonds Principal	Bonds Interest
2020	39,671	8,885	11,482	126,173	115,561
2021	40,107	8,448	8,109	117,567	109,748
2022	40,549	8,006	8,109	123,018	104,349
2023	40,998	7,558	4,054	128,629	98,699
2024-28	198,077	31,331	0	667,726	399,040
2029-33	205,137	20,930	0	265,748	278,466
2034-38	216,146	9,920	0	263,894	220,470
2039-44	74,262	787	0	410,237	171,000
2045-48	<u>0</u>	<u>0</u>	<u>0</u>	<u>345,108</u>	<u>42,383</u>
Total	<u>\$854,947</u>	<u>\$95,865</u>	<u>\$31,754</u>	<u>\$2,448,100</u>	<u>\$1,539,716</u>

Note 12 – Leases

The Village leases vehicles and other equipment under non-cancelable leases. The Village disbursed \$61,484 to pay lease costs for the year ended December 31, 2019, respectively.

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

The Village had a capital lease that relates to a Police Cruiser in 2016. The original lease amount was \$32,604 and the annual lease payment is \$6,521. Final lease payment is due in 2020.

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

Future lease payments are as follows:

Year	Fire Truck	Police Cruiser	EMS Truck
2020	\$35,888	\$6,521	\$19,075
2021	\$35,888	\$0	\$19,075
2022	\$35,888	\$0	\$19,075
2023	<u>0</u>	<u>\$0</u>	<u>\$19,075</u>
Total	<u>\$107,664</u>	<u>\$6,521</u>	<u>\$76,300</u>

Village of Crooksville
Notes to the Financial Statements
For the Year Ended December 31, 2019

Note 13 – Interfund Transfers

During 2019 the Village made the following transfers:

Fund	Transfers In	Transfers Out
Governmental		
General	\$10,000	\$198,242
EMS	-	\$52,714
Other Governmental	\$364,757	\$70,210
Business Type		
Water	\$116	\$233,345
Sewer	-	\$132,089
WW Capital Improvement	\$43,045	-
WW Reserve	\$59,423	-
Other Enterprise	<u>\$209,375</u>	<u>\$116</u>
Total	<u>\$686,716</u>	<u>\$686,716</u>

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

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

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

Village of Crooksville
Notes to the Financial Statements
For the Year Ended December 31, 2019

Note 14 – Fund Balances

Fund balance is classified as nonspendable, restricted, committed, assigned, and/or unassigned based primarily on the extent to which the Village is bound to observe constraints imposed upon the use of the resources in the governmental funds. The constraints placed on fund balance for the major governmental funds and other governmental funds are presented below:

Fund Balances at December 31, 2019:

Fund Balances	General Fund	EMS	Police Training & Equipment	Fire & EMS Building Construction	Other Governmental Funds	Total
Restricted For:						
State Highway	-	-	-	-	\$57,528	\$57,528
Street Fund	-	-	-	-	\$88,037	\$88,037
Pool & Park	-	-	-	-	\$78,369	\$78,369
Drug Enforce.	-	-	-	-	\$4,617	\$4,617
Permissive Tax	-	-	-	-	\$33,485	\$33,485
Tree Commission					\$316	\$316
Mayors Court Comp.	-	-	-	-	\$10,565	\$10,565
Indigent Driver Interlock	-	-	-	-	\$1,050	\$1,050
Fire Levy	-	-	-	-	\$35,538	\$35,538
Police Equipment	-	-	\$21,497	-	-	\$21,497
Municipal Debt Service	-	-	-	-	\$3,604	\$3,604
Fire Levy Debt	-	-	-	-	\$63,209	\$63,209
EMS Truck Debt	-	-	-	-	\$12,717	\$12,717
Rec Center Debt	-	-	-	-	\$14,665	\$14,665
Street Paving Debt	-	-	-	-	\$4,054	\$4,054
Fire & EMS Building Debt	-	-	-	-	\$45,169	\$45,169
Village Cap Projects	-	-	-	-	\$143,130	\$143,130
Income Tax	\$32,487	-	-	-	-	<u>\$32,487</u>
EMS	-	\$129,381	-	-	-	\$129,381
Building	-	-	-	<u>\$1,466,000</u>	-	<u>\$1,466,000</u>
Total Restricted	<u>\$32,487</u>	<u>\$129,381</u>	<u>\$21,497</u>	<u>\$1,466,000</u>	<u>\$596,053</u>	<u>\$2,245,418</u>
Unassigned	<u>\$31,189</u>	-	-	-	-	<u>\$31,189</u>
Total	<u>\$63,676</u>	<u>\$129,381</u>	<u>\$21,497</u>	<u>\$1,466,000</u>	<u>\$596,053</u>	<u>\$2,276,607</u>

Village of Crooksville
Notes to the Financial Statements
For the Year Ended December 31, 2019

Note 15 – Contingent Liabilities

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

Note 16 – Subsequent Event

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

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VILLAGE OF CROOKSVILLE
PERRY COUNTY

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED DECEMBER 31, 2019

FEDERAL GRANTOR <i>Pass Through Grantor</i> Program / Cluster Title	Federal CFDA Number	Pass Through Entity Identifying Number	Total Federal Expenditures
U.S. Army Corps of Engineers			
Direct Program			
Section 594 of the Water Resources Development Act of 1999	12.XXX	2018	<u>\$970,127</u>
Total U.S. Department of U.S. Army Corps of Engineers			<u>970,127</u>
U.S. Department of Housing and Urban Development			
Passed Through Ohio Development Services Agency			
Community Development Block Grants-State's Program	14.228	C-W-16-2IO-1	<u>477,635</u>
Total U.S. Department of Housing and Urban Development			<u>477,635</u>
Federal Emergency Management Agency			
Direct Program			
Assistance to Firefighters Grants	97.044	EMW-2017-FO-04554	<u>158,000</u>
Total Federal Emergency Management Agency			<u>158,000</u>
Appalachian Regional Commission			
Passed Through Ohio Environmental Protection Agency			
Section 302 of the Appalachian Regional Development Act of 1965	23.002	OH-18597-2016	<u>250,000</u>
Total Appalachian Regional Commission			<u>250,000</u>
Total Expenditures of Federal Awards			<u>\$1,855,762</u>

The accompanying notes are an integral part of this schedule.

**VILLAGE OF CROOKSVILLE
PERRY COUNTY**

**NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
2 CFR § 200.510(b)(6)
FOR THE YEAR ENDED DECEMBER 31, 2019**

NOTE A – BASIS OF PRESENTATION

The accompanying Schedule of Expenditures of Federal Awards (the Schedule) includes the federal award activity of the Village of Crooksville, Perry County (the Village's) under programs of the federal government for the year ended December 31, 2019. The information on this schedule is prepared in accordance with the requirements of Title 2 U.S. Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (Uniform Guidance). Because the Schedule presents only a selected portion of the operations of the Village, it is not intended to and does not present the financial position, changes in net position, or cash flows of the Village.

NOTE B – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Expenditures reported on the Schedule are reported on the cash basis of accounting. Such expenditures are recognized following the cost principles contained in Uniform Guidance wherein certain types of expenditures may or may not be allowable or may be limited as to reimbursement.

NOTE C – INDIRECT COST RATE

The Village has elected not to use the 10-percent de minimis indirect cost rate as allowed under the Uniform Guidance.

OHIO AUDITOR OF STATE KEITH FABER



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SoutheastRegion@ohioauditor.gov

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

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

To the Village Council:

We have audited, in accordance with auditing standards generally accepted in the United States and the Comptroller General of the United States' *Government Auditing Standards*, the cash-basis financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the Village of Crooksville, Perry County, Ohio (the Village), as of and for the year ended December 31, 2019, and the related notes to the financial statements, which collectively comprise the Village's basic financial statements and have issued our report thereon dated July 30, 2020, wherein we noted the Village uses a special purpose framework other than generally accepted accounting principles. We also noted the financial impact of COVID-19 and the ensuing emergency measures will impact subsequent periods of the Village.

Internal Control Over Financial Reporting

As part of our financial statement audit, we considered the Village's internal control over financial reporting (internal control) to determine the audit procedures appropriate in the circumstances to the extent necessary to support our opinion on the financial statements, but not to the extent necessary to opine on the effectiveness of the Village's internal control. Accordingly, we have not opined on it.

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

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all internal control deficiencies that might be material weaknesses or significant deficiencies. Therefore, unidentified material weaknesses or significant deficiencies may exist. We did identify certain deficiencies in internal control, described in the accompanying schedule of findings that we consider material weaknesses. We consider Findings 2019-001 and 2019-002 to be material weaknesses.

Compliance and Other Matters

As part of reasonably assuring whether the Village's financial statements are free of material misstatement, we tested its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could directly and materially affect the determination of financial statement amounts. However, opining on compliance with those provisions was not an objective of our audit and accordingly, we do not express an opinion. The results of our tests disclosed instances of noncompliance or other matters we must report under *Government Auditing Standards* which are described in the accompanying Schedule of Findings as items 2019-003 and 2019-004.

Village's Response to Findings

The Village's responses to the Findings identified in our audit are described in the accompanying Schedule of Findings and Corrective Action Plan. We did not subject the Village's responses to the auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on them.

Purpose of this Report

This report only describes the scope of our internal control and compliance testing and our testing results, and does not opine on the effectiveness of the Village's internal control or on compliance. This report is an integral part of an audit performed under *Government Auditing Standards* in considering the Village's internal control and compliance. Accordingly, this report is not suitable for any other purpose.



Keith Faber
Auditor of State
Columbus, Ohio

July 30, 2020

OHIO AUDITOR OF STATE KEITH FABER



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INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE WITH REQUIREMENTS APPLICABLE TO THE MAJOR FEDERAL PROGRAM AND ON INTERNAL CONTROL OVER COMPLIANCE REQUIRED BY THE UNIFORM GUIDANCE

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

To the Village Council:

Report on Compliance for the Major Federal Program

We have audited the Village of Crooksville's, Perry County, Ohio (the Village), compliance with the applicable requirements described in the U.S. Office of Management and Budget (OMB) *Compliance Supplement* that could directly and materially affect the Village's major federal program for the year ended December 31, 2019. The *Summary of Auditor's Results* in the accompanying Schedule of Findings identifies the Village's major federal program.

Management's Responsibility

The Village's management is responsible for complying with federal statutes, regulations, and the terms and conditions of its federal awards applicable to its federal programs.

Auditor's Responsibility

Our responsibility is to opine on the Village's compliance for the Village's major federal program based on our audit of the applicable compliance requirements referred to above. Our compliance audit followed auditing standards generally accepted in the United States of America; the standards for financial audits included in the Comptroller General of the United States' *Government Auditing Standards*; and the audit requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). These standards and the Uniform Guidance require us to plan and perform the audit to reasonably assure whether noncompliance with the applicable compliance requirements referred to above that could directly and materially affect a major federal program occurred. An audit includes examining, on a test basis, evidence about the Village's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe our audit provides a reasonable basis for our compliance opinion on the Village's major program. However, our audit does not provide a legal determination of the Village's compliance.

Opinion on the Major Federal Program

In our opinion, the Village complied, in all material respects with the compliance requirements referred to above that could directly and materially affect its major federal program for the year ended December 31, 2019.

Report on Internal Control Over Compliance

The Village's management is responsible for establishing and maintaining effective internal control over compliance with the applicable compliance requirements referred to above. In planning and performing our compliance audit, we considered the Village's internal control over compliance with the applicable requirements that could directly and materially affect a major federal program, to determine our auditing procedures appropriate for opining on each major federal program's compliance and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not to the extent needed to opine on the effectiveness of internal control over compliance. Accordingly, we have not opined on the effectiveness of the Village's internal control over compliance.

A deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, when performing their assigned functions, to prevent, or to timely detect and correct, noncompliance with a federal program's applicable compliance requirement. *A material weakness in internal control over compliance* is a deficiency, or combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a federal program compliance requirement will not be prevented, or timely detected and corrected. *A significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with federal program's applicable compliance requirement that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and would not necessarily identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

This report only describes the scope of our internal control over compliance tests and the results of this testing based on Uniform Guidance requirements. Accordingly, this report is not suitable for any other purpose.



Keith Faber
Auditor of State
Columbus, Ohio

July 30, 2020

**VILLAGE OF CROOKSVILLE
PERRY COUNTY**

**SCHEDULE OF FINDINGS
2 CFR § 200.515
DECEMBER 31, 2019**

1. SUMMARY OF AUDITOR'S RESULTS

(d)(1)(i)	Type of Financial Statement Opinion	Unmodified
(d)(1)(ii)	Were there any material weaknesses in internal control reported at the financial statement level (GAGAS)?	Yes
(d)(1)(ii)	Were there any significant deficiencies in internal control reported at the financial statement level (GAGAS)?	No
(d)(1)(iii)	Was there any reported material noncompliance at the financial statement level (GAGAS)?	Yes
(d)(1)(iv)	Were there any material weaknesses in internal control reported for major federal programs?	No
(d)(1)(iv)	Were there any significant deficiencies in internal control reported for major federal programs?	No
(d)(1)(v)	Type of Major Programs' Compliance Opinion	Unmodified
(d)(1)(vi)	Are there any reportable findings under 2 CFR § 200.516(a)?	No
(d)(1)(vii)	Major Program (list): <ul style="list-style-type: none"> • Section 594 of the Water Development Act of 1999, CFDA # 12.XXX 	
(d)(1)(viii)	Dollar Threshold: Type A/B Programs	Type A: > \$ 750,000 Type B: all others
(d)(1)(ix)	Low Risk Auditee under 2 CFR § 200.520?	No

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

FINDING NUMBER 2019-001

Material Weakness

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

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

**VILLAGE OF CROOKSVILLE
PERRY COUNTY**

**SCHEDULE OF FINDINGS
2 CFR § 200.515
DECEMBER 31, 2018
(Continued)**

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

FINDING NUMBER 2019-001 (Continued)

Material Weakness (Continued)

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

For the fiscal year ending December 31, 2019, the following misstatements were noted:

- Income Tax fund was not combined with General Fund for purposes of reporting on the financial statements, therefore all activity of the Income Tax Fund required adjustment to the General Fund.
- Interfund Transfers In and Out were overstated by \$428,615 in the General Fund after combination of Income Tax Fund, as these transfers occurred on the Village's records between the General and Income Tax Funds.
- OWDA loan forgiveness and EPA grant payments were not recorded by the Village as Intergovernmental Receipts and Principal Retirement, in the amount of \$613,767, within the Water Works Capital Improvement Fund.
- The first interest payment of the 2019 Fire & EMS Building Construction Bonds, in the amount of \$34,000, was recorded as capital outlay, rather than interest expense.

Additionally, the Village's debt footnote disclosure included material errors as a result of the OWDA loan adjustments noted above, as well as other various immaterial errors in outstanding balances and amortization schedules.

Audit adjustments, with which management has agreed, are reflected in the accompanying financial statements. In addition to the adjustments listed above, we also identified additional immaterial adjusted and unadjusted differences ranging from \$46 to \$32,487 that we have brought to the Village's attention.

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

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

Officials' Response: See Corrective Action Plan.

FINDING NUMBER 2019-002

Material Weakness

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

**VILLAGE OF CROOKSVILLE
PERRY COUNTY**

**SCHEDULE OF FINDINGS
2 CFR § 200.515
DECEMBER 31, 2018
(Continued)**

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

FINDING NUMBER 2019-002 (Continued)

Material Weakness (Continued)

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

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

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

At December 31, 2019, estimated resources approved by the Budget Commission did not agree to the Village's ledgers for the following funds:

<u>Fund</u>	<u>Estimated Receipts Per the Last Amended Certificate</u>	<u>Budgeted Receipts Per the UAN Accounting System</u>	<u>Variance</u>
General	\$523,794	\$585,409	\$61,615
Income Tax	686,000	692,000	6,000
Water Works Capital Improvement	5,180,000	2,480,000	(2,700,000)

At December 31, 2019, appropriation approved by Village Council did not agree to the Village's ledgers for the following funds:

<u>Fund</u>	<u>Appropriations Per Appropriation Resolution</u>	<u>Final Appropriations Per the UAN Accounting System</u>	<u>Variance</u>
General	\$583,785	\$591,216	\$7,431
Income Tax	708,448	709,392	944
Fire & EMS Building Construction Fund	0	34,000	34,000
Water Works Capital Improvement	2,655,000	2,455,000	(200,000)

VILLAGE OF CROOKSVILLE
PERRY COUNTY

SCHEDULE OF FINDINGS
2 CFR § 200.515
DECEMBER 31, 2018
(Continued)

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

FINDING NUMBER 2019-002 (Continued)

Material Weakness (Continued)

Failure to accurately post the appropriations and estimated resources to the ledgers could result in overspending and negative cash balances. In addition, this resulted in the Final Budgeted Receipts and Final Budgeted Disbursements on the Statement of Receipts, Disbursements and Changes in Fund Balances - Budget and Actual - Budget Basis for the General Fund, which includes the Income Tax Fund for reporting purposes, being misstated by the above variances.

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

Officials' Response: See Corrective Action Plan.

FINDING NUMBER 2019-003

Noncompliance

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

At December 31, 2019 the Village's appropriations exceeded the amount certified as available by the budget commission in the General Fund (excluding the Income Tax Fund) by \$46,964.

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

The Village should draft, approve, and implement procedures to compare appropriations to estimated resources and, if adequate resources are available for additional appropriations, the County should submit an amended certificate of estimated resources to the budget commission for certification. If the resources are not available to cover the appropriations, an amendment to the appropriation resolution should be passed by the Village Council to reduce the appropriations.

Officials' Response: See Corrective Action Plan.

VILLAGE OF CROOKSVILLE
PERRY COUNTY

SCHEDULE OF FINDINGS
2 CFR § 200.515
DECEMBER 31, 2018
(Continued)

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

FINDING NUMBER 2019-004

Noncompliance

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

Due to inadequate policies and procedures in approving and reviewing budget versus actual information, the Village's Fire & EMS Building Construction Fund had expenditures in excess of appropriations of \$34,000 as of December 31, 2019.

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

The Village Council should closely monitor expenditures and appropriations and make the necessary appropriation amendments, if possible, to reduce the likelihood of expenditures exceeding appropriations. Additionally, the Fiscal Officer should deny payment requests exceeding appropriations when appropriations are inadequate to cover the expenditures.

Officials' Response: See Corrective Action Plan.

3. FINDINGS AND QUESTIONED COSTS FOR FEDERAL AWARDS

None.



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CHRIS MOHLER
MAYOR

THOMAS W. COLLINS
VILLAGE ADMINISTRATOR

COUNCIL MEMBERS

CHRIS RICE, PRESIDENT
WILLIAM HAMPTON
JON ALLAN
JON LOOMIS
SCOTT LOCKE
BILLIE SMITH

FISCAL OFFICER

MARILYN HORNER

CHIEF OF POLICE

RODNEY WALTERS

FIRE CHIEF

RALPH HILL

COURT CLERK

TRACY PAYTON

ADMINISTRATIVE

ASST.

LACEY TUMBLIN

INCOME TAX

ADMINISTRATOR

LISA OSBORN

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS

2 CFR 200.511(b)

December 31, 2019

Finding Number:	2018-001
Finding Summary:	Various misstatements including fund balance classifications, receipts, loan proceeds, and loan payments
Status:	Partially Corrected
Additional Information:	There was confusion on what was required and we will correct this error by following the Ohio Village Handbook and will make sure estimated receipts in UAN match those approved on the Amended Certificate of Resources
Finding Number:	2018-002
Finding Summary:	Estimated Resources approved by the Budget Commission were not posted correcting to the accounting system.
Status:	Not Corrected
Additional Information:	There was confusion on what was required and will make sure estimated receipts in UAN match those approved on the Amended Certificate of Resources
Finding Number:	2018-003
Finding Summary:	Appropriations exceeded estimated resources.
Status:	Not Corrected.
Additional Information:	The Mayor, Administrator, Fiscal Officer, and Village Council will monitor all revenue, appropriations and expenditures for accuracy.
Finding Number:	2018-004
Finding Summary:	Expenditures exceed appropriations.
Status:	Not Corrected.
Additional Information:	The Mayor, Administrator, Fiscal Officer, and Village Council will monitor all revenue, appropriations and expenditures for accuracy.



Tom Collins
Administrator



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CHRIS MOHLER
MAYOR

THOMAS W. COLLINS
VILLAGE ADMINISTRATOR

CORRECTIVE ACTION PLAN
2 CFR § 200.511(c)
December 31, 2019

COUNCIL MEMBERS

CHRIS RICE, PRESIDENT
WILLIAM HAMPTON
SCOTT LOCKE
BILLIE SMITH
JON ALLEN
JOHN LOOMIS

FISCAL OFFICER

MARILYN HORNER

CHIEF OF POLICE

RODNEY WALTERS

FIRE CHIEF

RALPH HILL

COURT CLERK

TRACY PAYTON

ADMINISTRATIVE ASST.

LACEY TUMBLIN

INCOME TAX

ADMINISTRATOR

LISA OSBORN

Finding Number: 2019-001
Planned Corrective Action: The Fiscal Officer will refer to the Village Officer's Handbook to ensure proper coding and postings are accomplished. This will include verifying that the Certificate of Estimated Resources matches the Uniform Accounting Network (UAN) for state Audits.
Anticipated Completion Date: 12/31/2021
Responsible Contact Person: Tom Collins

Finding Number: 2019-002
Planned Corrective Action: The Fiscal Officer will ensure proper coding and postings are accomplished in a timely manner as well as ensure all proper documentation is provided to the County Auditor to reflect on the Certificate of Estimated Resources to match UAN. Then the Mayor, Administrator, Fiscal Officer, and Village Council will then monitor for accuracy.
Anticipated Completion Date: 12/31/2021
Responsible Contact Person: Tom Collins

Anticipated Completion Date: 12/31/2021
Responsible Contact Person: Tom Collins

Finding Number: 2019-003
Planned Corrective Action: The Mayor, Administrator, Fiscal Officer, and Village Council will monitor all revenue, appropriations and expenditures for accuracy.
Anticipated Completion Date: 12/31/2021
Responsible Contact Person: Tom Collins

Finding Number: 2019-004
Planned Corrective Action: The Mayor, Administrator, Fiscal Officer, and Village Council will Monitor all revenue, appropriations and expenditures for accuracy.
Anticipated Completion Date: 12/31/2021
Responsible Contact Person: Tom Collins

Tom Collins
Administrator
Village of Crooksville

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OHIO AUDITOR OF STATE KEITH FABER



VILLAGE OF CROOKSVILLE

PERRY COUNTY

AUDITOR OF STATE OF OHIO CERTIFICATION

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



Certified for Release 8/11/2020

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

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