

**VILLAGE OF NEW STRAITSVILLE
PERRY COUNTY
Regular Audit
December 31, 2008
Single Audit
December 31, 2007**

Perry & Associates
Certified Public Accountants, A.C.



Mary Taylor, CPA
Auditor of State

Village Council
Village of New Straitsville
114 Main Street
P. O. Box 238
New Straitsville, Ohio 43766

We have reviewed the *Independent Accountants' Report* of the Village of New Straitsville, Perry County, prepared by Perry & Associates, Certified Public Accountants, A.C., for the audit period January 1, 2007 through December 31, 2008. Based upon this review, we have accepted these reports in lieu of the audit required by Section 117.11, Revised Code. The Auditor of State did not audit the accompanying financial statements and, accordingly, we are unable to express, and do not express an opinion on them.

The financial statements in the attached report are presented in accordance with a regulatory basis of accounting prescribed or permitted by the Auditor of State. Due to a February 2, 2005 interpretation from the American Institute of Certified Public Accountants (AICPA), modifications were required to the *Independent Accountants' Report* on your financial statements. While the Auditor of State does not legally require your government to prepare financial statements pursuant to Generally Accepted Accounting Principles (GAAP), the AICPA interpretation requires auditors to formally acknowledge that you did not prepare your financial statements in accordance with GAAP. The attached report includes an opinion relating to GAAP presentation and measurement requirements, but does not imply the statements are misstated under the non-GAAP regulatory basis. The *Independent Accountants' Report* also includes an opinion on the financial statements using the regulatory format the Auditor of State permits.

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

Mary Taylor

Mary Taylor, CPA
Auditor of State

November 25, 2009

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**VILLAGE OF NEW STRAITSVILLE
PERRY COUNTY**

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INDEPENDENT ACCOUNTANTS' REPORT

October 30, 2009

Village of New Straitsville
114 West Main Street
PO Box 238
New Straitsville, OH 43766

To the Village Council:

We have audited the accompanying financial statements of the **Village of New Straitsville, Perry County, Ohio**, (the Village) as of and for the years ended December 31, 2008 and 2007. These financial statements are the responsibility of the Village's management. Our responsibility is to express an opinion on these financial statements based on our audit.

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

The accompanying financial statements present receipts and disbursements by fund type totals only. Ohio Administrative Code Section 117-2-02(A) requires governments to classify receipt and disbursement transactions.

As described more fully in Note 1, the Village has prepared these financial statements using accounting practices the Auditor of State prescribes or permits. These practices differ from accounting principles generally accepted in the United States of America (GAAP). Although we cannot reasonably determine the effects on the financial statements of the variances between these regulatory accounting practices and GAAP, we presume they are material.

Instead of the combined funds the accompanying financial statements present, GAAP require presenting entity wide statements and also presenting the Village's larger (i.e. major) funds separately. While the Village does not follow GAAP, generally accepted auditing standards requires us to include the following paragraph if the statements do not substantially conform to GAAP presentation requirements. The Auditor of State permits, but does not require Villages to reformat their statements. The Village has elected not to follow GAAP statement formatting requirements. The following paragraph does not imply the amounts reported are materially misstated under the accounting basis the Auditor of State permits. Our opinion on the fair presentation of the amounts reported pursuant to its non-GAAP basis is in the second following paragraph.

In our opinion, because of the effects of the matter discussed in the preceding two paragraphs, the financial statements referred to above for the years ended December 31, 2008 and 2007 do not present fairly, in conformity with accounting principles generally accepted in the United States of America, the financial position of the Village as of December 31, 2008 and 2007 or their changes in financial position or cash flows for the year then ended.

Also, in our opinion, except for the omission of receipt and disbursement classifications referred to in the fourth preceding paragraph, the financial statements referred to above present fairly, in all material respects, the combined fund cash balances for the Village of New Straitsville, Perry County, as of December 31, 2008 and 2007, and its combined unclassified cash receipts and unclassified disbursements for the years then ended on the basis of accounting described in Note 1.

The accompanying financial statements have been prepared assuming the Village will continue as a going concern. As discussed in Note 9 to the financial statements, the Village has suffered recurring net losses and has a deficit in the Street Construction, Maintenance, and Repair Fund, Police Fund, and Water Fund at December 31, 2008. These conditions raise substantial doubt about the Village's ability to continue as a going concern. Management's plans regarding those matters are also described in Note 9. The financial statements do not include any adjustments that might result from the outcome of this uncertainty.

The Village has not presented Management's Discussion and Analysis, which accounting principles generally accepted in the United States of America has determined is necessary to supplement, although not required to be part of, the financial statements.

In accordance with *Government Auditing Standards*, we have also issued our report dated October 30, 2009, 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. While we did not opine on the internal control over financial reporting or on compliance, that report describes the scope of our testing of internal control over financial reporting and compliance, and the results of that testing. That report is an integral part of an audit performed in accordance with *Government Auditing Standards*. You should read it in conjunction with this report in assessing the results of our audit.

We conducted our audit to opine on the financial statements that collectively comprise the Village's basic financial statements. The Schedule of Expenditures of Federal Awards is required by U.S. Office of Management and Budget Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*, and is also not a required part of the basic financial statements. We subjected the Schedule of Expenditures of Federal Awards to the auditing procedures applied in the audit of the basic financial statements. In our opinion, this information is fairly stated, in all material respects, in relation to the basic financial statements taken as a whole.

Respectfully Submitted,



Perry and Associates
Certified Public Accountants, A.C.

**VILLAGE OF NEW STRAITSVILLE
PERRY COUNTY**

**COMBINED STATEMENT OF CASH RECEIPTS, CASH DISBURSEMENTS, AND
CHANGES IN FUND CASH BALANCES
ALL GOVERNMENTAL FUND TYPES
FOR THE YEAR ENDED DECEMBER 31, 2008**

	<u>Governmental Fund Types</u>			<u>Totals (Memorandum Only)</u>
	<u>General</u>	<u>Special Revenue</u>	<u>Capital Projects</u>	
Cash Receipts:				
Cash Receipts	\$ 49,217	\$ 217,957	\$ 28,693	\$ 295,867
Total Cash Receipts	<u>49,217</u>	<u>217,957</u>	<u>28,693</u>	<u>295,867</u>
Cash Disbursements:				
Cash Disbursements	<u>82,536</u>	<u>194,956</u>	<u>20,415</u>	<u>297,907</u>
Total Cash Disbursements	<u>82,536</u>	<u>194,956</u>	<u>20,415</u>	<u>297,907</u>
Total Cash Receipts Over/(Under) Cash Disbursements	<u>(33,319)</u>	<u>23,001</u>	<u>8,278</u>	<u>(2,040)</u>
Fund Cash Balances, January 1	<u>35,486</u>	<u>9,994</u>	<u>53,439</u>	<u>98,919</u>
Fund Cash Balances, December 31	<u>\$ 2,167</u>	<u>\$ 32,995</u>	<u>\$ 61,717</u>	<u>\$ 96,879</u>

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

**VILLAGE OF NEW STRAITSVILLE
PERRY COUNTY**

**COMBINED STATEMENT OF CASH RECEIPTS, CASH DISBURSEMENTS, AND
CHANGES IN FUND CASH BALANCES
ALL PROPRIETARY FUND TYPES AND SIMILAR FIDUCIARY FUND TYPES
FOR THE YEAR ENDED DECEMBER 31, 2008**

	<u>Proprietary Fund Type</u>	<u>Fiduciary Fund Type</u>	<u>Totals (Memorandum Only)</u>
	<u>Enterprise</u>	<u>Agency</u>	
Cash Receipts:			
Cash Receipts	\$ 318,545	\$ 3,142	\$ 321,687
Total Cash Receipts	<u>318,545</u>	<u>3,142</u>	<u>321,687</u>
Cash Disbursements:			
Cash Disbursements	<u>356,871</u>	<u>2,777</u>	<u>359,648</u>
Total Cash Disbursements	<u>356,871</u>	<u>2,777</u>	<u>359,648</u>
Total Cash Receipts Over/(Under) Cash Disbursements	<u>(38,326)</u>	<u>365</u>	<u>(37,961)</u>
Fund Cash Balances, January 1	<u>38,455</u>	<u>65</u>	<u>38,520</u>
Fund Cash Balances, December 31	<u>\$ 129</u>	<u>\$ 430</u>	<u>\$ 559</u>

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

**VILLAGE OF NEW STRAITSVILLE
PERRY COUNTY**

**COMBINED STATEMENT OF CASH RECEIPTS, CASH DISBURSEMENTS, AND
CHANGES IN FUND CASH BALANCES
ALL GOVERNMENTAL FUND TYPES
FOR THE YEAR ENDED DECEMBER 31, 2007**

	<u>Governmental Fund Types</u>			<u>Totals (Memorandum Only)</u>
	<u>General</u>	<u>Special Revenue</u>	<u>Capital Projects</u>	
Cash Receipts:				
Cash Receipts	\$ 56,897	\$ 262,138	\$ 624,609	\$ 943,644
Total Cash Receipts	<u>56,897</u>	<u>262,138</u>	<u>624,609</u>	<u>943,644</u>
Cash Disbursements:				
Cash Disbursements	<u>24,948</u>	<u>264,787</u>	<u>616,214</u>	<u>905,949</u>
Total Cash Disbursements	<u>24,948</u>	<u>264,787</u>	<u>616,214</u>	<u>905,949</u>
Total Cash Receipts Over/(Under) Cash Disbursements	<u>31,949</u>	<u>(2,649)</u>	<u>8,395</u>	<u>37,695</u>
Fund Cash Balances, January 1	<u>3,537</u>	<u>12,643</u>	<u>45,044</u>	<u>61,224</u>
Fund Cash Balances, December 31	<u><u>\$ 35,486</u></u>	<u><u>\$ 9,994</u></u>	<u><u>\$ 53,439</u></u>	<u><u>98,919</u></u>

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

**VILLAGE OF NEW STRAITSVILLE
PERRY COUNTY**

**COMBINED STATEMENT OF CASH RECEIPTS, CASH DISBURSEMENTS, AND
CHANGES IN FUND CASH BALANCES
ALL PROPRIETARY FUND TYPES AND SIMILAR FIDUCIARY FUND TYPES
FOR THE YEAR ENDED DECEMBER 31, 2007**

	<u>Proprietary Fund Type</u>	<u>Fiduciary Fund Type</u>	<u>Totals (Memorandum Only)</u>
	<u>Enterprise</u>	<u>Agency</u>	
Cash Receipts:			
Cash Receipts	\$ 303,360	\$ 6,290	\$ 309,650
Total Cash Receipts	<u>303,360</u>	<u>6,290</u>	<u>309,650</u>
Cash Disbursements:			
Cash Disbursements	310,995	6,350	317,345
Total Cash Disbursements	<u>310,995</u>	<u>6,350</u>	<u>317,345</u>
Total Cash Receipts Over/(Under) Cash Disbursements	<u>(7,635)</u>	<u>(60)</u>	<u>(7,695)</u>
Fund Cash Balances, January 1	<u>46,090</u>	<u>125</u>	<u>46,215</u>
Fund Cash Balances, December 31	<u>\$ 38,455</u>	<u>\$ 65</u>	<u>\$ 38,520</u>

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

**VILLAGE OF NEW STRAITSVILLE
PERRY COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2008 AND 2007**

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. Description of the Entity

The Village of New Straitsville, Perry County (the Village), is a body corporate and politic established to exercise the rights and privileges conveyed to it by the Constitution and laws of the State of Ohio. A publicly elected three-member Board of Trustees directs the Village. The Village provides general governmental services, including maintenance of streets, water and sewer services, police, and fire and emergency medical service protection.

The Village is also affiliated with the Coal Township Union Cemetery. The Village of New Straitsville and Coal Township appoint the Board of Trustees of the Union Cemetery. Taxes levied by the Village for cemetery maintenance area collected by Perry County, and distributed to the Union Cemetery. The Union Cemetery is a legally separate entity that prepares and files its own financial statements. The financial activity of the Union Cemetery is not included in the accompanying financial statements. The Auditor of State performs independent audits of the Union Cemetery.

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

B. Basis of Accounting

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

The Village did not classify its receipts and disbursements in the accompanying financial statements. This is a material departure from the requirements of Ohio Administrative Code Section 117-02-02(A) (effective July 1, 2000). These Ohio Administrative Code Sections require classifying receipts and disbursements.

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

C. Deposits and Investments

The Village clerk invests all available funds of the Village in interest bearing checking accounts.

**VILLAGE OF NEW STRAITSVILLE
PERRY COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2008 AND 2007
(Continued)**

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

D. Fund Accounting

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

1. General Fund

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

2. Special Revenue Funds

These funds are used to account for proceeds from specific sources that are restricted to expenditure for specific purposes. The Village has the following significant Special Revenue Funds:

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

Fire Fund - This fund receives property tax money and contracted services revenue to provide fire protection and maintain fire equipment.

Emergency Medical Services Fund – This fund receives property tax money and contracted services revenue to provide emergency medical services.

3. Capital Project Funds

These funds account for receipts restricted to acquiring or constructing major capital projects (except those financed through enterprise or trust funds). The Village had the following significant capital project funds:

Water Tower Fund - This fund receives monies for the construction of a water tower.

Sewer Extension Fund - This fund receives monies for the construction of additional sewer lines.

**VILLAGE OF NEW STRAITSVILLE
PERRY COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2008 AND 2007
(Continued)**

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

4. Enterprise Fund

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

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

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

5. Fiduciary Fund (Agency Fund)

Funds for which the Village is acting in an agency capacity are classified as agency funds. The Village had the following Fiduciary Funds:

Mayor's Court Fund – This fund accounts for the financial activity of the Mayor's Court.

E. Budgetary Process

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

1. Appropriations

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

2. Estimated Resources

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

3. Encumbrances

The Ohio Revised Code requires the Village to reserve (encumber) appropriations when commitments are made. The Village did not encumber all commitments, as required by Ohio law.

**VILLAGE OF NEW STRAITSVILLE
PERRY COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2008 AND 2007
(Continued)**

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

E. Budgetary Process (Continued)

3. Encumbrances (Continued)

Encumbrances outstanding at year-end are canceled, and reappropriated in the subsequent year.

A summary of 2008 and 2007 budgetary activity appears in Note 3.

F. Property, Plant and Equipment

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

G. Accumulated Leave

In certain circumstances, such as upon leaving employment, employees are entitled to cash payments for unused leave. Unpaid leave is not reflected as a liability under the Village's basis of accounting.

2. EQUITY IN POOLED CASH

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

	<u>2008</u>	<u>2007</u>
Demand Deposits	<u>\$ 97,438</u>	<u>\$137,439</u>

Deposits are either (1) insured by the Federal Deposit Insurance Corporation or (2) collateralized by the financial institution's public entity deposit pool.

**VILLAGE OF NEW STRAITSVILLE
PERRY COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2008 AND 2007
(Continued)**

3. BUDGETARY ACTIVITY

Budgetary activity for the years ended December 31, 2008 and 2007 follows:

2008 Budgeted vs. Actual Receipts

Fund Type	Budgeted Receipts	Actual Receipts	Variance
General	\$ 53,569	\$ 49,217	\$ (4,352)
Special Revenue	168,972	217,957	48,985
Capital Projects	8,400	28,693	20,293
Enterprise	290,000	318,545	28,545
Total	<u>\$ 520,941</u>	<u>\$ 614,412</u>	<u>\$ 93,471</u>

2008 Budgeted vs. Actual Budgetary Basis Expenditures

Fund Type	Appropriation Authority	Budgetary Expenditures	Variance
General	\$ 61,500	\$ 82,536	\$ (21,036)
Special Revenue	139,000	194,956	(55,956)
Capital Projects	-	20,415	(20,415)
Enterprise	250,000	356,871	(106,871)
Total	<u>\$ 450,500</u>	<u>\$ 654,778</u>	<u>\$ (204,278)</u>

2007 Budgeted vs. Actual Receipts

Fund Type	Budgeted Receipts	Actual Receipts	Variance
General	\$ 51,947	\$ 56,897	\$ 4,950
Special Revenue	174,113	262,138	88,025
Capital Projects	55,978	624,609	568,631
Enterprise	270,000	303,360	33,360
Total	<u>\$ 552,038</u>	<u>\$ 1,247,004</u>	<u>\$ 694,966</u>

2007 Budgeted vs. Actual Budgetary Basis Expenditures

Fund Type	Appropriation Authority	Budgetary Expenditures	Variance
General	\$ -	\$ 24,948	\$ (24,948)
Special Revenue	-	264,787	(264,787)
Capital Projects	-	616,214	(616,214)
Enterprise	-	310,995	(310,995)
Total	<u>\$ -</u>	<u>\$ 1,216,944</u>	<u>\$ (1,216,944)</u>

**VILLAGE OF NEW STRAITSVILLE
PERRY COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2008 AND 2007
(Continued)**

3. BUDGETARY ACTIVITY (Continued)

Contrary to ORC Section 5705.10, the Street Construction, Maintenance and Repair Fund and Police Fund had a negative fund balance in 2007 and 2008.

Contrary to ORC Section 5705.36, an increased amended certificate was not filed during 2007 for the Fire and Sewer Extension Funds for major increases in revenue.

Contrary to ORC Section 5705.38, an annual appropriation was not approved in the minutes during 2007.

Contrary to ORC Section 5705.39, the Police Fund had appropriations exceeding total estimated resources during 2008.

Contrary to ORC Section 5705.41 (B) the General, Street Construction, Maintenance and Repair, Fire, EMS, Police, Community Center, Sewer Extension, Sewer Reserve, Water, and Sewer Funds had expenditures exceeding appropriations in 2008 and all Funds in 2007 in that there was no appropriations resolution for 2007.

Contrary to ORC Section 5705.41 (D), the certification of availability of unencumbered appropriations for expenditure was not obtained for 100% of expenditures tested during 2008 and 100% of expenditures testing during 2007.

4. PROPERTY TAX

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

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

The property owners, who must file a list of such property to the County by each April 30, assess tangible personal property tax.

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

**VILLAGE OF NEW STRAITSVILLE
PERRY COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2008 AND 2007
(Continued)**

5. DEBT

Debt outstanding at December 31, 2008 was as follows:

	<u>Principal</u>	<u>Interest Rate</u>
Sewer System Mortgage Revenue Bonds	\$1,588,650	3.25%
OWDA Loans	138,752	1.50%
Vehicle Acquisition Note	9,510	4.50%
Equipment Loan	5,305	7.26%
Backhoe Loan	<u>60,819</u>	5.30%
Total	<u>\$1,803,036</u>	

The sewer system mortgage revenue bonds were issued in 1999 to refund sewer system temporary revenue bonds that were issued in 1997 as interim financing for the sewer system construction project. The Village has pledged sewer system revenue to pay the mortgage revenue bonds.

The OWDA loan was issued in August of 2003 with semi-annual payments of \$3,394 and was for the purpose of constructing an elevated storage tank. The Village has pledged water system revenue to pay this loan. This loan had an incorrect balance at December 31, 2006. The correct balance at December 31, 2006 was \$147,188.

The vehicle acquisition note relates to an acquisition of a fire truck with semi-annual payments of \$4,875. This debt is payable from general revenues of the Village. The full faith and credit of the Village have been pledged to repay the vehicle acquisition note.

The equipment acquisition note relates to the purchase of a mule (utility vehicle) that was purchased in November of 2006 with monthly payments of \$300 starting in December of 2006 at an interest rate of 7.26%. This debt is payable from the general revenues of the Village. The full faith and credit of the Village have been pledged to the mule (utility vehicle) note.

The backhoe loan relates to an acquisition of a case backhoe that was purchased in 2008 with monthly payments starting in October 2008 of \$883. This debt is payable from general revenues of the Village. The full faith and credit of the Village have been pledged to repay the backhoe loan.

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

Year ending December 31:	Sewer System Mortgage Rev. Bonds	OWDA Loan	Vehicle Acquisition Note	Equipment Loan	Backhoe Loan
2009	\$ 82,162	\$ 6,788	\$ 9,751	\$ 3,600	\$ 10,596
2010	82,162	6,788	-	2,258	10,596
2011	82,162	6,788	-	-	10,596
2012	82,162	6,788	-	-	10,596
2013	82,162	6,788	-	-	10,596
2014-2018	410,810	33,940	-	-	18,543
2019-2023	410,810	33,940	-	-	-
2024-2028	410,810	33,940	-	-	-
2029-2033	410,810	33,940	-	-	-
2034-2038	492,972	-	-	-	-
Total	<u>\$ 2,547,022</u>	<u>\$ 169,700</u>	<u>\$ 9,751</u>	<u>\$ 5,858</u>	<u>\$ 71,523</u>

**VILLAGE OF NEW STRAITSVILLE
PERRY COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2008 AND 2007
(Continued)**

6. RETIREMENT SYSTEMS

The Village's law enforcement officers and firefighters belong to the Ohio Police and Fire Pension Funds (OP&F). Other full-time employees and elected officials belong to the Ohio Public Employees Retirement System (OPERS) of Ohio. OP&F and OPERS are cost-sharing, multi-employer plans. These plans provide retirement benefits, including post retirement healthcare, and survivor and disability benefits to participants as prescribed by the Ohio Revised Code.

Contribution rates are also prescribed by the Ohio Revised Code. For 2008 and 2007, OP&F participants contributed 10% of their wages. The Village contributed an amount equal to 19.5% of police participant wages and 24% of fire participant wages. Members of OPERS contributed 10% and 9.5%, respectively, of their gross salaries. The Village contributed an amount equal to 14% of participants' gross salaries in 2008 and 13.85% in 2007. The Village has paid all contributions required through December 31, 2008.

7. RISK MANAGEMENT

The Village has obtained commercial insurance for the following risks:

- Comprehensive property and general liability;
- Vehicles;
- Property;
- Public Officials Liability;
- Errors and Omissions

8. DEFICIT FUND BALANCES

The Village had deficit fund balances of \$8,342 in the Street Construction, Maintenance and Repair Fund and \$24,714 in the Police Fund as of December 31, 2007. The Village had deficit fund balances of \$11,864 in the Street Construction, Maintenance and Repair Fund, \$6,003 in the Police Fund, and \$7,559 in the Water Fund as of December 31, 2008. The Clerk has planned to transfer the appropriate funds from the General Fund to eliminate the deficit in each of the funds.

9. GOING CONCERN

The Village expenses have exceeded revenues for the years of 2006, 2007 and 2008 in various funds.

While the Village is in a positive cash balance position, a significant portion of the cash is in the Fire and Capital Projects Funds. The uses of these funds are limited either by statute or by levy ballot language and therefore, the Village is not permitted to use these monies to remedy the deficit balances.

Based on information currently available, the Village has increased its water and sewer rates during 2009 to increase the operating income in the Water and Sewer Funds. The Village's council is also looking into various ways for the Village to reduce expenses.

**VILLAGE OF NEW STRAITSVILLE
PERRY COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2008 AND 2007
(Continued)**

9. GOING CONCERN (Continued)

The Auditor of State has various remedies available to it, the most severe of which include placing the Village on fiscal watch or fiscal emergency. The Village does not know if such action will be taken.

The accompanying financial statements do not include any adjustments that might be necessary if the Village is unable to continue as a going concern.

**VILLAGE OF NEW STRAITSVILLE
PERRY COUNTY**

**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED DECEMBER 31, 2007**

Federal Grantor/Pass Through Grantor	Pass Through	Federal	
Program Title	Entity Number	CFDA	Disbursements
U.S. Department of Agriculture			
<i>Direct Program:</i>			
Water and Waste Disposal Systems for Rural Communities - Grant Program	N/A	10.760	<u>\$ 616,208</u>
Total U.S. Department of Agriculture			<u>616,208</u>
Total Federal Awards Expenditures			<u>\$ 616,208</u>

The accompanying notes to the Schedule of Expenditures of Federal Awards are an integral part of this schedule.

**VILLAGE OF NEW STRAITSVILLE
PERRY COUNTY**

**NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
DECEMBER 31, 2007**

NOTE A - SIGNIFICANT ACCOUNTING POLICIES

The accompanying Schedule of Expenditures of Federal Awards (the Schedule) is a summary of the Village's federal award programs. The Schedule has been prepared on the cash basis of accounting.

The information on this schedule is presented in accordance with the requirements of OMB Circular A-133, *Audits of State, Local Governments, and Non-Profit Organizations*.

NOTE B – MATCHING REQUIREMENTS

Certain federal programs require that the Village contribute non-federal funds (matching funds) to support the federally funded programs. The Village has complied with the matching requirements. The expenditure of non-federal matching funds is not included on the Schedule.

Perry & Associates
Certified Public Accountants, A.C.

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1035 Murdoch Avenue
Parkersburg, WV 26101
(304) 422-2203

MARIETTA
428 Second Street
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(740) 373-0056

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

October 30, 2009

Village of New Straitsville
114 West Main Street
PO Box 238
New Straitsville, OH 43766

To the Village Council:

We have audited the financial statements of **Village of New Straitsville, Perry County, Ohio** (the Village) as of and for the years ended December 31, 2008 and 2007, and have issued our report thereon dated October 30, 2009, which was qualified since the Village did not classify receipts and disbursements in the financial statements and wherein we noted the Village followed accounting practices the Auditor of State prescribes rather than accounting principles generally accepted in the United States of America. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in the Comptroller General of the United States' *Government Auditing Standards*.

Internal Control Over Financial Reporting

In planning and performing our audit, we considered the Village's internal control over financial reporting as a basis for designing our audit procedures for expressing our opinion on the financial statements, but not to opine on the effectiveness of the Village's internal control over financial reporting. Accordingly, we have not opined on the effectiveness of the Village's internal control over financial reporting.

Our consideration of internal control over financial reporting was for the limited purpose described in the preceding paragraph and would not necessarily identify all deficiencies in internal control over financial reporting that might be significant deficiencies or material weaknesses. However, as discussed below, we identified certain deficiencies in internal control over financial reporting we consider to be significant deficiencies.

A control deficiency exists when the design or operation of a control does not allow management or employees, in performing their assigned functions, to prevent or detect misstatements on a timely basis. A significant deficiency is a control deficiency, or combination of control deficiencies, that adversely affects the Village's ability to initiate, authorize, record, process, or report financial data reliably in accordance with its applicable accounting basis, such that there is more than a remote likelihood that the Village's internal control will not prevent or detect a more-than-inconsequential financial statement misstatement.

Internal Control Over Financial Reporting (Continued)

We consider the following deficiencies described in the accompanying schedule of findings to be significant deficiencies in internal control over financial reporting: 2008-001 through 2008-008.

A material weakness is a significant deficiency, or combination of significant deficiencies resulting in more than a remote likelihood that the Village's internal control will not prevent or detect a material financial statement misstatement.

Our consideration of the internal control over financial reporting was for the limited purpose described in the first paragraph of this section and would not necessarily identify all deficiencies in the internal control that might be significant deficiencies and accordingly, would not necessarily disclose all significant deficiencies that are also material weaknesses. We believe significant deficiencies 2008-001 and 2008-007 are 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, providing an opinion 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 seven instances of noncompliance or other matters that we must report under *Government Auditing Standards* which is described in the accompanying schedule of findings as item 2008-001 through 2008-007.

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

Respectfully Submitted,



Perry and Associates
Certified Public Accountants, A.C.

Perry & Associates
Certified Public Accountants, A.C.

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**INDEPENDENT ACCOUNTANTS' REPORT ON COMPLIANCE WITH REQUIREMENTS
APPLICABLE TO EACH MAJOR FEDERAL PROGRAM AND ON INTERNAL CONTROL
OVER COMPLIANCE IN ACCORDANCE WITH OMB CIRCULAR A-133**

October 30, 2009

Village of New Straitsville
114 West Main Street
PO Box 238
New Straitsville, OH 43766

To the Village Council:

Compliance

We have audited the compliance of the **Village of New Straitsville, Perry County, Ohio (the Village)** with the types of compliance requirements described in the U.S. Office of Management and Budget (OMB) Circular *A-133, Compliance Supplement* that are applicable to its major federal program for the year ended December 31, 2007. The Summary of Auditor's Results section of the accompanying Schedule of Findings identifies the Village's major federal programs. The Village's management is responsible for complying with the requirements of laws, regulations, contracts, and grants applicable to each major federal program. Our responsibility is to express an opinion on the Village's compliance based on our audit.

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*. Those standards and OMB Circular A-133 require that we plan and perform the audit to reasonably assure whether noncompliance occurred with the types of compliance requirements referred to above that could directly and materially affect a major federal program. An audit includes examining, on a test basis, evidence about the Village's compliance with those requirements and performing other procedures we considered necessary in the circumstances. We believe that our audit provides a reasonable basis for our opinion. Our audit does not provide a legal determination of the Village's compliance with those requirements.

In our opinion, the Village complied, in all material respects, with the requirements referred to above that are applicable to its major federal program for the year ended December 31, 2007. However, the results of our auditing procedures disclosed an instance of noncompliance with those requirements that OMB Circular A-133 requires us to report, which is described in the accompanying schedule of findings as item 2008-008.

Internal Control Over Compliance

The Village's management is responsible for establishing and maintaining effective internal control over compliance with requirements of laws, regulations, contracts, and grants applicable to federal programs. In planning and performing our audit, we considered the Village's internal control over compliance with requirements that could directly and materially affect a major federal program to determine our auditing procedures for the purpose of expressing our opinion on compliance, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. According, we do not express an opinion of the effectiveness of the Village's internal control over compliance.

Our consideration of the internal control over compliance would not necessarily disclose all matters in the internal control that might be material weaknesses. However, as discussed below, we identified certain deficiencies in internal control over compliance that we consider to be significant deficiencies.

A control deficiency in internal control over compliance exists when the design or operation of a control does not allow management or employees, when performing their assigned functions, to prevent or detect noncompliance with federal program compliance requirement on a timely basis. A significant deficiency is a control deficiency, or a combination of control deficiencies, that adversely affects the Village's ability to administer a federal program such that there is more than a remote likelihood that the entity's internal control will not prevent or detect more-than-consequential noncompliance with a federal program compliance requirement. We consider the deficiency in internal control over compliance described in the accompanying Schedule of Findings as finding 2008-008 to be a significant deficiency.

A material weakness is a significant deficiency, or combination of significant deficiencies, that results in more than a remote likelihood that the Village's internal control will not prevent or detect material noncompliance with federal program's compliance requirements.

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 that might be significant deficiencies or material weaknesses. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above.

This report is intended solely for the information and use of the audit committee, management, Village Council and federal awarding agencies. It is not intended for anyone other than these specified parties.

Respectfully Submitted,



Perry and Associates
Certified Public Accountants, A.C.

**VILLAGE OF NEW STRAITSVILLE
PERRY COUNTY**

**SCHEDULE OF FINDINGS
OMB CIRCULAR A -133 § .505
DECEMBER 31, 2007**

1. SUMMARY OF AUDITOR'S RESULTS
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<i>(d)(1)(i)</i>	Type of Financial Statement Opinion	Qualified
<i>(d)(1)(ii)</i>	Were there any material control weakness conditions reported at the financial statement level (GAGAS)?	Yes
<i>(d)(1)(ii)</i>	Were there any other significant deficiencies reported at the financial statement level (GAGAS)?	Yes
<i>(d)(1)(iii)</i>	Was there any reported material noncompliance at the financial statement level (GAGAS)?	Yes
<i>(d)(1)(iv)</i>	Were there any material internal control weaknesses reported for major federal programs?	No
<i>(d)(1)(iv)</i>	Were there any other significant deficiencies in internal control reported for major federal programs?	Yes
<i>(d)(1)(v)</i>	Type of Major Programs' Compliance Opinion	Unqualified
<i>(d)(1)(vi)</i>	Are there any reportable findings under § .510?	No
<i>(d)(1)(vii)</i>	Major Programs (list):	Water and Waste Disposal Systems for Rural Communities CFDA # 10.760
<i>(d)(1)(viii)</i>	Dollar Threshold: Type A\B Programs	Type A: > \$ 300,000 Type B: all others
<i>(d)(1)(ix)</i>	Low Risk Auditee?	No

VILLAGE OF NEW STRAITSVILLE
PERRY COUNTY

SCHEDULE OF FINDINGS
OMB CIRCULAR A -133 § .505
DECEMBER 31, 2008 AND 2007

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

FINDING NUMBER 2008-001

Noncompliance Citation/Significant Deficiency/Material Weakness

Ohio Rev. Code Section 5705.10 requires that money paid into a fund must be used only for the purposes for which such fund has been established. As a result, a negative fund balance indicates that money from one fund was used to cover the expenses of another fund.

The Village had negative fund balance at December 31, 2007 as follows:

<u>Fund</u>	<u>Deficit</u>
Street, Construction, Maintenance And Repair	(\$8,342)
Police	(\$24,714)

The Village had negative fund balances at December 31, 2008 as follows:

<u>Fund</u>	<u>Deficit</u>
Street, Construction, Maintenance And Repair	(\$11,864)
Police	(\$6,003)

We recommend the Village monitor their fund balances and, when a deficit occurs and is expected to be temporary (i.e., pending the receipt of a grant, tax settlement, etc), we recommend the Village advance monies from the General Fund until the debtor fund can advance the monies back. In the case of a deficit fund balance for which no return of funds can reasonably be expected, we recommend the Village permanently transfer the monies to cover the deficit.

Management's Response – We did not receive a response from officials to this finding.

FINDING NUMBER 2008-002

Noncompliance Citation/Significant Deficiency

Ohio Rev. Code Section 5705.38 states that on or about the first day of each fiscal year, an appropriation measure is to be passed. If the taxing authority wants to postpone the passage of the annual appropriation measure until an amended certificate is received from the County Budget Commission based upon the actual year-end balances, it may pass a temporary appropriation measure for meeting the ordinary expenses until April 1.

**VILLAGE OF NEW STRAITSVILLE
PERRY COUNTY**

**SCHEDULE OF FINDINGS
OMB CIRCULAR A -133 § .505
DECEMBER 31, 2008 AND 2007**

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

FINDING NUMBER 2008-002 (continued)

Noncompliance Citation/Significant Deficiency (Continued)

No permanent appropriation measure was evidenced as being approved in the minutes during 2007. Accordingly, the Village lacked the authority to expend funds.

We recommend the Village adopt the temporary appropriation measure either with receipt of the Certificate of Estimated Resources or shortly thereafter. In addition, these measures should be approved on or about the first day of each fiscal year. If a temporary appropriation is utilized, the Village should develop and approve a permanent appropriation measure by April 1.

Management's Response – We did not receive a response from officials to this finding.

FINDING NUMBER 2008-003

Noncompliance Citation/Significant Deficiency

Ohio Revised Code Section 5705.36 allows all subdivisions to request increased amended certificates of estimated resources and reduced amended certificates upon determination by the fiscal officer that revenue to be collected will be greater or less than the amount in the official certificate of estimated resources.

During 2007, the Village did not obtain a reduced or increased amended certificate for several funds when the actual receipts were greater or less than the budgeted receipts.

The Village should perform a comparison of the estimated resources and the actual receipts periodically in order to determine whether an amended certificate of estimated resources needs to be obtained.

Management's Response – We did not receive a response from officials to this finding.

FINDING NUMBER 2008-004

Noncompliance Citation/Significant Deficiency

Ohio Rev. Code § 5705.39 provides that the total appropriations from each fund shall not exceed the total estimated revenue. No appropriation measure shall become effective until the County Auditor files a certificate that the total appropriations from each fund do not exceed the total official estimate or amended official estimate. The appropriations exceeded the total estimated resources for the Police Fund in 2008.

The Village should monitor appropriations to ensure that appropriations do not exceed total estimated resources.

Management's Response – We did not receive a response from officials to this finding.

**VILLAGE OF NEW STRAITSVILLE
PERRY COUNTY**

**SCHEDULE OF FINDINGS
OMB CIRCULAR A -133 § .505
DECEMBER 31, 2008 AND 2007**

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

FINDING NUMBER 2008-005

Noncompliance Citation/Significant Deficiency

Ohio Rev. Code Section 5705.41 (B) states that no subdivision or taxing unit shall make any expenditure of money unless the same has been properly appropriated.

Actual disbursements exceeded appropriations in 2007 in all Funds due to there being no appropriations resolution. Actual disbursements exceeded appropriations in 2008 in the General Fund, Street Construction, Maintenance and Repair Fund, Fire Fund, EMS Fund, Police Fund, Community Center Fund, Sewer Extension Fund, Sewer Reserve Fund, Water Fund, and the Sewer Fund.

We recommend the Village Clerk modify appropriations with the Village Council and County Budget Commission before incurring obligations that would cause expenditures to exceed appropriations. The Village Clerk should deny any payments until the legislative authority has passed the necessary changes to the appropriation measure.

Management's Response – We did not receive a response from officials to this finding.

FINDING NUMBER 2008-006

Noncompliance Citation/Significant Deficiency

Ohio Revised Code § 5705.41(D) requires that no subdivision or taxing unit shall make any contract or give any order involving the expenditure of money unless a certificate signed by the fiscal officer is attached thereto. The fiscal officer must certify that the amount required to meet any such contract or expenditure has been lawfully appropriated and is in the treasury, or is in the process of collection to the credit of an appropriate fund free from any previous encumbrance. The certificate need be signed only by the subdivision's fiscal officer. Every contract made without such a certificate shall be void, and no warrant shall be issued in payment of any amount due thereon.

There are several exceptions to the standard requirement stated above that a fiscal officer's certificate must be obtained prior to a subdivision or taxing authority entering into a contract or order involving the expenditure of money. The main exceptions are: "then and now" certificates, blanket certificates, and super blanket certificates, which are provided for in sections 5705.41(D)(1) and 5705.41(D)(3), respectively, of the Ohio Revised Code.

**VILLAGE OF NEW STRAITSVILLE
PERRY COUNTY**

**SCHEDULE OF FINDINGS
OMB CIRCULAR A -133 § .505
DECEMBER 31, 2008 AND 2007**

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

FINDING NUMBER 2008-006 (Continued)

Ohio Revised Code § 5705.41(D) (Continued)

1. “Then and Now” certificate - If the fiscal officer can certify that both at the time that the contract or order was made (“then”), and at the time that the fiscal officer is completing the certification (“now”), that sufficient funds were available or in the process of collection, to the credit of a proper fund, properly appropriated and free from any previous encumbrance, the taxing authority can authorize the drawing of a warrant for the payment of the amount due. The taxing authority has thirty days from the receipt of the “then and now” certificate to approve payment by ordinance or resolution. Amounts of less than \$3,000 may be paid by the fiscal officer without a resolution or ordinance upon completion of the “then and now” certificate, provided that the expenditure is otherwise lawful. This does not eliminate any otherwise applicable requirement for approval of expenditures by the taxing authority.

2. Blanket Certificate – Fiscal officers may prepare “blanket” certificates for a certain sum of money not in excess of an amount established by resolution or ordinance adopted by a majority of the members of the legislative authority against any specific line item account over a period not running beyond the end of the current fiscal year. The blanket certificates may, but need not, be limited to a specific vendor. Only one blanket certificate may be outstanding at one particular time for any one particular line item appropriation.

3. Super Blanket Certificate – The entity may also make expenditures and contracts for any amount from a specific line-item appropriation account in a specified fund upon certification of the fiscal officer for most professional services, fuel, oil, food items, and any other specific recurring and reasonably predictable operating expense. This certification is not to extend beyond the current year. More than one super blanket certificate may be outstanding at a particular time for any line-item appropriation.

The Village did not properly certify the availability of funds prior to purchase commitment for 100% of the expenditures tested during 2008 and 2007. In addition, there was no evidence that the Village followed the aforementioned exceptions.

Unless the exceptions noted above are used, prior certification is not only required by statute but is a key control in the disbursement process to assure that purchase commitments receive prior approval. To improve controls over disbursements and to help reduce the possibility of the Village’s funds exceeding budgetary spending limitations, we recommend that the Clerk certify that the funds are or will be available prior to an obligation being incurred by the Village. When prior certification is not possible, “then and now” certification should be used.

Management’s Response – We did not receive a response from officials to this finding.

**VILLAGE OF NEW STRAITSVILLE
PERRY COUNTY**

**SCHEDULE OF FINDINGS
OMB CIRCULAR A -133 § .505
DECEMBER 31, 2008 AND 2007**

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

FINDING NUMBER 2008-007

Noncompliance Citation /Significant Deficiency/Material Weakness

Ohio Revised Code § 733.28 requires the Village Clerk to maintain the books of the Village and exhibit accurate statements of all monies received and expended. In addition Ohio Administrative Code Section 117-2-02(A) requires all local public offices to maintain an accounting system and accounting records sufficient to enable the public office to identify, assemble, analyze, classify, record and report its transactions, maintain accountability for the related assets, document compliance with finance-related legal and contractual requirements and prepare financial statements.

The Village's Clerk did maintain accurate receipt ledgers and expenditure ledgers for 2008 and 2007; however, they were categorized by fund only (rather than by receipt and expenditure type), and did not incorporate budgetary amounts.

We recommend the Village Clerk review the requirements of Ohio Rev. Code Section 733.28, Ohio Administrative Code Section 117-2-02(A), and the Village Officer's Handbook as guidance in preparing and maintaining the required accounting records. These resources can be found on the Auditor of State's website at www.auditor.state.oh.us/LocalGovernment/.

Management's Response – We did not receive a response from officials to this finding.

3. FINDINGS FOR FEDERAL AWARDS

Finding Number	2008-008
CFDA Title and Number	Water and Waste Disposal Systems for Rural Communities - #10.760
Federal Award Number / Year	N/A - 2007
Federal Agency	U.S. Department of Agriculture
Pass-Through Agency	Direct

Reporting - Noncompliance Citation/Significant Deficiency

31 U.S.C 7502(a)(1)(A) requires non-federal entities that expend \$500,000 or more in a year in Federal Awards to have an annual Single or Program-Specific audit conducted for that year and filed with the Federal Audit Clearinghouse within nine months after year end.

The Village did not file their annual audit with the Federal Audit Clearinghouse within the nine month period after 2007 year end.

We recommend that the Village file their annual audit with the Federal Audit Clearinghouse.

Management's Response – We did not receive a response from officials to this finding.

**VILLAGE OF NEW STRAITSVILLE
PERRY COUNTY**

**CORRECTIVE ACTION PLAN
OMB CIRCULAR A -133 § .505
DECEMBER 31, 2007**

Finding Number	Planned Corrective Action	Anticipated Completion Date	Responsible Contact Person
2008-001	We did not receive a response from officials to this finding.	N/A	Marion Neal, Fiscal Officer
2008-002	We did not receive a response from officials to this finding.	N/A	Marion Neal, Fiscal Officer
2008-003	We did not receive a response from officials to this finding.	N/A	Marion Neal, Fiscal Officer
2008-004	We did not receive a response from officials to this finding.	N/A	Marion Neal, Fiscal Officer
2008-005	We did not receive a response from officials to this finding.	N/A	Marion Neal, Fiscal Officer
2008-006	We did not receive a response from officials to this finding.	N/A	Marion Neal, Fiscal Officer
2008-007	We did not receive a response from officials to this finding.	N/A	Marion Neal, Fiscal Officer
2008-008	We did not receive a response from officials to this finding.	N/A	Marion Neal, Fiscal Officer

**VILLAGE OF NEW STRAITSVILLE
PERRY COUNTY**

**SCHEDULE OF PRIOR AUDIT FINDINGS
OMB CIRCULAR A -133 § .315 (b)
DECEMBER 31, 2008 AND 2007**

	Finding Summary	Fully Corrected?	Not Corrected, Partially Corrected; Significantly Different Corrective Action Taken; or Finding No Longer Valid; <i>Explain</i>
2006-001	ORC Section 5705.10 – requires that money paid into a fund must be used for the purposes for which the fund has been established.	No	Not Corrected, Repeated as finding 2008-001
2006-002	ORC Section 5705.38 – Requires on or about the first day of each fiscal year, an appropriation measure is to be passed.	No	Not Corrected, Repeated as finding 2008-002
2006-003	ORC Section 5705.39 – States that the total appropriations from each fund cannot exceed the total estimated revenue.	No	Not Corrected, Repeated as finding 2008-004
2006-004	ORC Section 5705.41(B) – Prohibits a subdivision or taxing authority from expending money unless it has been properly appropriated.	No	Not Corrected, Repeated as finding 2006-005
2006-005	ORC Section 5705.41(D) – Prohibits a subdivision or taxing authority from expending money unless a certificate signed by the clerk is attached thereto.	No	Not Corrected, Repeated as finding 2006-006
2006-006	ORC Section 2949.091– Requires that all money collected by the court during the month & owed to the State be paid no later than the 20 th of the following month. ORC Section 117.28 vs. the Village for \$875 for money not remitted to the state.	Yes	N/A
2006-007	ORC Section 733.28 requires the Village Clerk to maintain the books of the Village and exhibit accurate statements of all monies received and expended.	No	Not Corrected, Repeated as finding 2006-007
2006-008	Posting Receipts/Expenditures – Receipts were not recorded in the correct classification	No	Not Corrected, Repeated as finding 2006-007
2006-009	Cash Reconciliation – Reconciliations is performed at the end of each month	Yes	N/A



Mary Taylor, CPA
Auditor of State

VILLAGE OF NEW STRAITSVILLE

PERRY COUNTY

CLERK'S CERTIFICATION

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

Susan Babbitt

CLERK OF THE BUREAU

**CERTIFIED
DECEMBER 10, 2009**