



OHIO AUDITOR OF STATE
KEITH FABER



**VILLAGE OF CROOKSVILLE
PERRY COUNTY**

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INDEPENDENT AUDITOR'S REPORT

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

To the Village Council:

Report on the Audit of the Financial Statements

Unmodified and Adverse Opinions

We have audited the financial statements of the Village of Crooksville, Perry County, Ohio (the Village), which comprises the cash balances, receipts and disbursements for each governmental and proprietary fund type and the fiduciary fund type combined total as of and for the years ended December 31, 2021 and 2020, and the related notes to the financial statements.

Unmodified Opinion on Regulatory Basis of Accounting

In our opinion, the accompanying financial statements referred to above present fairly, in all material respects, the cash balances, receipts and disbursements for each governmental and proprietary fund type and the fiduciary fund type combined total as of and for the years ended December 31, 2021 and 2020, and the related notes to the financial statements, in accordance with the financial reporting provisions which Ohio Revised Code Section 117.38 and Ohio Administrative Code Section 117-2-03(C) permit, described in Note 2.

Adverse Opinion on U.S. Generally Accepted Accounting Principles

In our opinion, because of the significance of the matter discussed in the *Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles* section of our report, the accompanying financial statements do not present fairly, in accordance with accounting principles generally accepted in the United States of America, the financial position of the Village, as of December 31, 2021 and 2020, or the changes in financial position or, where applicable, cash flows thereof for the year then ended.

Basis for Opinions

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

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

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

Responsibilities of Management for the Financial Statements

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

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

Auditor's Responsibilities for the Audit of the Financial Statements

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

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

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

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

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

Emphasis of Matter

As discussed in Note 17 to the financial statements, during 2020, the Village adopted a change in accounting principle and removed the fund balance classifications from the Combined Statement of Receipts, Disbursements and Changes in Fund Balance (Regulatory Cash Basis) – All Governmental Fund Types. Our opinion is not modified with respect to this matter.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated June 12, 2023, on our consideration of the Village's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the Village's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with Government Auditing Standards in considering the Village's internal control over financial reporting and compliance.



Keith Faber
Auditor of State
Columbus, Ohio

June 12, 2023

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Village of Crooksville
Perry County
Combined Statement of Receipts, Disbursements
and Changes in Fund Balances (Regulatory Cash Basis)
All Governmental Fund Types
For the Year Ended December 31, 2021

	General	Special Revenue	Debt Service	Capital Projects	Totals (Memorandum Only)
Cash Receipts					
Property and Other Local Taxes	\$57,552	\$157,099	\$0	\$0	\$214,651
Municipal Income Tax	582,879	0	0	0	582,879
Intergovernmental	61,391	290,027	0	0	351,418
Charges for Services	112	591,233	0	0	591,345
Fines, Licenses and Permits	5,334	6,394	0	0	11,728
Earnings on Investments	349	3,052	0	0	3,401
Miscellaneous	5,915	9,269	0	0	15,184
<i>Total Cash Receipts</i>	<u>713,532</u>	<u>1,057,074</u>	<u>0</u>	<u>0</u>	<u>1,770,606</u>
Cash Disbursements					
Current:					
Security of Persons and Property	249,516	523,898	0	0	773,414
Public Health Services	0	57,551	0	0	57,551
Leisure Time Activities	0	156,779	0	10,425	167,204
Community Environment	124,681	11,323	0	0	136,004
Transportation	0	267,579	0	0	267,579
General Government	177,285	6,977	0	0	184,262
Capital Outlay	665	9,650	0	2,213,493	2,223,808
Debt Service:					
Principal Retirement	0	0	138,005	25,188	163,193
Interest and Fiscal Charges	0	0	93,279	12,800	106,079
<i>Total Cash Disbursements</i>	<u>552,147</u>	<u>1,033,757</u>	<u>231,284</u>	<u>2,261,906</u>	<u>4,079,094</u>
<i>Excess of Receipts Over (Under) Disbursements</i>	<u>161,385</u>	<u>23,317</u>	<u>(231,284)</u>	<u>(2,261,906)</u>	<u>(2,308,488)</u>
Other Financing Receipts (Disbursements)					
Sale of Capital Assets	0	2,500	0	0	2,500
Transfers In	0	196,400	211,984	30,000	438,384
Transfers Out	(212,555)	(160,702)	(17,500)	0	(390,757)
<i>Total Other Financing Receipts (Disbursements)</i>	<u>(212,555)</u>	<u>38,198</u>	<u>194,484</u>	<u>30,000</u>	<u>50,127</u>
<i>Net Change in Fund Cash Balances</i>	(51,170)	61,515	(36,800)	(2,231,906)	(2,258,361)
<i>Fund Cash Balances, January 1</i>	<u>98,643</u>	<u>487,967</u>	<u>51,192</u>	<u>2,242,889</u>	<u>2,880,691</u>
<i>Fund Cash Balances, December 31</i>	<u>\$47,473</u>	<u>\$549,482</u>	<u>\$14,392</u>	<u>\$10,983</u>	<u>\$622,330</u>

See accompanying notes to the basic financial statements

Village of Crooksville
Perry County
Statement of Receipts, Disbursements
and Change in Fund Balance (Regulatory Cash Basis)
Proprietary Fund Type
For the Year Ended December 31, 2021

	Enterprise
Operating Cash Receipts	
Charges for Services	\$1,902,967
Miscellaneous	2,710
	1,905,677
<i>Total Operating Cash Receipts</i>	<i>1,905,677</i>
Operating Cash Disbursements	
Personal Services	224,200
Fringe Benefits	115,131
Contractual Services	974,700
Supplies and Materials	62,596
Other	10,774
	1,387,401
<i>Total Operating Cash Disbursements</i>	<i>1,387,401</i>
<i>Operating Income</i>	<i>518,276</i>
Non-Operating Receipts (Disbursements)	
Special Assessments	39,251
Earnings on Investments (proprietary funds only)	12
Miscellaneous Receipts	6,083
Capital Outlay	(6,053)
Principal Retirement	(111,737)
Interest and Other Fiscal Charges	(48,217)
Other Financing Sources	29,836
	(90,825)
<i>Total Non-Operating Receipts (Disbursements)</i>	<i>(90,825)</i>
<i>Income (Loss) before Capital Contributions, Special Item, Extraordinary Item, Transfers and Advances</i>	<i>427,451</i>
Transfers In	327,580
Transfers Out	(375,207)
	379,824
<i>Net Change in Fund Cash Balances</i>	<i>379,824</i>
<i>Fund Cash Balance, January 1</i>	<i>2,965,943</i>
<i>Fund Cash Balance, December 31</i>	<i>\$3,345,767</i>

See accompanying notes to the basic financial statements

Village of Crooksville
Perry County
Statement of Additions, Deductions
and Change in Fund Balance (Regulatory Cash Basis)
Fiduciary Fund Type
For the Year Ended December 31, 2021

	Custodial
Additions	
Other Amounts Collected for Distribution	\$15,601
<i>Total Additions</i>	15,601
Deductions	
Distributions to Other Governments	5,104
Distributions to Other Funds (Primary Gov't)	10,497
<i>Total Deductions</i>	15,601
<i>Net Change in Fund Balances</i>	0
<i>Fund Cash Balance, January 1</i>	0
<i>Fund Cash Balance, December 31</i>	\$0

See accompanying notes to the basic financial statements

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Village of Crooksville
Notes to the Financial Statements
For the Year Ended December 31, 2021

Note 1- Reporting Entity

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

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

Primary Government

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

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

Note 2- Summary of Significant Accounting Policies

Basis of Presentation

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

Fund Accounting

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

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

Special Revenue Funds These funds account for and report the proceeds of specific revenue sources that are restricted or committed to expenditure for specified purposes other than debt service or capital projects. The Village had the following significant Special Revenue Funds:

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

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

Village of Crooksville
Notes to the Financial Statements
For the Year Ended December 31, 2021

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

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

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

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

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

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

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

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

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

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

A. Basis of Accounting

These financial statements follow the accounting basis permitted by the financial reporting provisions of Ohio Revised Code Section 117.38 and Ohio Administrative Code Section 117-2-03 (C). This basis is similar to the cash receipts and disbursements accounting basis. The Board recognizes receipts when received in cash rather than when earned, and recognizes disbursements when paid rather than when a liability is incurred. Budgetary presentations report budgetary expenditures when a commitment is made (i.e., when an encumbrance is approved).

These statements include adequate disclosure of material matters, as the financial reporting provisions of Ohio Revised Code Section 117.38 and Ohio Administrative Code Section 117-2-03 (C) permit.

Village of Crooksville
Notes to the Financial Statements
For the Year Ended December 31, 2021

B. Budgetary Process

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

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

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

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

A summary of budgetary activity appears in Note 4.

C. Cash and Investments

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

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

During 2021, 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, 2021

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 2021, 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 2021 was \$349.

D. Restricted Assets

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

E. Inventory and Prepaid Items

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

F. Capital Assets

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

G. Accumulated Leave

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

H. Employer Contributions to Cost- Sharing Pension Plans

The Village recognizes the disbursement for employer contributions to cost-sharing pension plans when they are paid. 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, 2021

I. Fund Balance

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

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

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

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

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

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

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

Village of Crooksville
Notes to the Financial Statements
For the Year Ended December 31, 2021

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

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

Note 3- Compliance

For the year ended December 31, 2021, appropriations exceeded total estimated resources in the General funds by \$82,198, Income Tax Fund by \$467,412, Fire Levy Fund by \$246, and Fire and EMS Building Construction by \$1,320,700 contrary to Ohio Rev. Code Section 5705.39. In addition, expenditures exceeded appropriations in the Street Fund of \$49,202, the EMS fund of \$2,963, the Sewage System Fund of \$13,585, and the Sewage Debt Service Fund of \$14,100 contrary to Ohio Rev. Code Section 5705.41 (B). The Fire/EMS Services Building Construction Fund had a deficit fund balance of \$93,784 at December 31, 2021 contrary to Ohio Rev. Code § 5705.10(I).

Note 4- Budgetary Activity

Budgetary activity for the year ending December 31, 2021 follows:

2021 Budgeted vs. Actual Receipts			
Fund Type	Budgeted Receipts	Actual Receipts	Variance
General	\$625,320	\$713,532	\$88,212
Special Revenue	5,021,796	1,255,974	(3,765,822)
Debt Service	172,100	211,984	39,884
Capital Projects	20,000	30,000	10,000
Enterprise	2,326,744	2,308,439	(18,305)
Total	<u>\$8,165,960</u>	<u>\$4,519,929</u>	<u>(\$3,646,031)</u>

2021 Budgeted vs. Actual Budgetary Basis Expenditures			
Fund Type	Appropriation Authority	Budgetary Expenditures	Variance
General	\$1,227,944	\$787,526	\$440,418
Special Revenue	1,026,613	1,208,369	(181,756)
Debt Service	117,608	248,784	(131,176)
Capital Projects	2,786,700	2,261,906	524,794
Enterprise	2,361,111	2,005,643	355,468
Total	<u>\$7,519,976</u>	<u>\$6,512,228</u>	<u>\$1,007,748</u>

Village of Crooksville
Notes to the Financial Statements
For the Year Ended December 31, 2021

Note 5 – Deposits and Investments

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

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

	2021
<i>Cash Management Pool:</i>	
Demand deposits	\$3,729,815
Total deposits	3,729,815
STAR Ohio	238,282
Total investments	238,282
Total carrying amount of deposits and investments held in the Pool	3,968,097
 <i>Segregated Accounts - Not held in the Pool:</i>	
Other Paying Agent Outside Account - Mayor's Court (Not held in Pool)	0
Total Outside Accounts	0

The Village does not use a separate payroll clearing account. The expenditures included in the accompanying financial statement reflect net payroll plus all remitted payroll withholdings. At December 31, 2021, the village is holding \$18,595 in unremitted employee payroll withholdings.

Deposits

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

Investments

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

Note 6 – Income Taxes

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

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

Village of Crooksville
Notes to the Financial Statements
For the Year Ended December 31, 2021

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 2021 for real and public utility property taxes represents collections of 2020 taxes.

2021 real property taxes are levied after October 1, 2021, on the assessed values as of January 1, 2021, the lien date. Assessed values for real property taxes are established by State law at 35 percent of appraised market value. 2021 real property taxes are collected in and intended to finance 2022.

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

Public utility tangible personal property currently is assessed at varying percentages of true value; public utility real property is assessed at 35 percent of true value. 2021 public utility property taxes which became a lien December 31, 2020 are levied after October 1, 2021 and are collected in 2022 with real property taxes.

The full tax rate for all Village operations for the year ended December 31, 2021 was \$59.55 per \$1,000 of assessed value. The assessed values of real property and public utility tangible property upon which 2021 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 2021, the Village contracted with Public Entities Pool of Ohio Insurance Company for various types of insurance as follows:

Type of Coverage	Coverage	Deductible
Property	\$14,028,630	\$1,000.00
Misc. Scheduled Equipment	\$723,937	\$1,000.00
Misc. Unscheduled Equipment	\$186,890	\$1,000.00
Fire Legal Liability	\$4,000,000	None
Automobile Liability	\$4,000,000	None
General Liability	\$4,000,000	None
Public Officials Liability	\$4,000,000	\$2,500.00
Law Enforcement Liability	\$4,000,000	\$2,500.00
Employment Practice Liability	\$4,000,000	\$2,500.00
Employee Benefits Liability	\$4,000,000	\$1,000.00

Village of Crooksville
Notes to the Financial Statements
For the Year Ended December 31, 2021

Excess Liability	\$4,000,000	None
Computer Property Coverage	\$35,500	\$1,000.00
Forgery & Alliteration	\$100,000	\$1,000.00
Public Employee Dishonesty	\$100,000	\$1,000.00
Money and Securities Coverage	\$25,000	\$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

Ohio Public Employees Retirement System

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

The Ohio Revised Code also prescribes contribution rates. OPERS members contributed 10 percent of their gross salaries, and the Village contributed an amount equaling 14 percent of participants’ gross salaries. The Village has paid all contributions required through December 31, 2021.

Ohio Police and Fire Retirement System

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

The Ohio Revised Code also prescribes contribution rates. OP&F participants contributed 12.25 percent of their wages. The Village contributed to OP&F an amount equal to 19.5 percent of full-time police members’ wages and 24 percent of full-time fire fighters’ wages. The Village has paid all contributions required through December 31, 2021.

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, 2021.

Village of Crooksville
Notes to the Financial Statements
For the Year Ended December 31, 2021

Note 10 – Postemployment Benefits

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

Plan and Combined Plan was 0 percent during calendar year 2021. The portion of employer contributions allocated to health care for OPERS members in the Member Directed Plan was 4.0 percent during calendar year 2020. OP&F contributes 0.5 percent to fund these benefits.

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

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

Note 11 – Debt

A summary of debt for the years ended December 31, 2021 was as follows:

Loan	Principal	Interest Rate
OWDA #3957	\$9,685	2.00%
OWDA #4913	\$241,776	1.50%
OWDA #5069	\$94,003	0%
OWDA #5054	\$429,706	1.00%
OWDA #7771	\$1,219,771	0%
OWDA #7920	\$21,150	0%
OPWC #CR21J	\$0	0%
OPWC#CR22R	\$16,217	0%
Fire Station BDS #4101	\$774,812	3.20%
Mortgage Revenue Bonds	\$384,000	5.00%
Capital Facilities Bond (Fire/EMS) #3907	\$1,449,060	4.80%
Capital Facilities Bond (Municipal)#3901	\$371,300	4.20%
Total	<u>\$5,011,480</u>	

Village of Crooksville
Notes to the Financial Statements
For the Year Ended December 31, 2021

Loans	Balance 1/1/2021	Additions	Principal Reduction	Balance 12/31/2021
OWDA	\$2,106,810	\$0	(\$90,720)	\$2,016,090
OPWC	\$26,012	\$0	(\$9,795)	\$16,217
Bonds	\$3,121,927	\$0	(\$142,755)	\$2,979,172
Total	<u>\$5,254,749</u>	<u>\$0</u>	<u>(\$243,270)</u>	<u>\$5,011,479</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.

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 was being repaid in semiannual installments of \$663 including interest, over 20 years, from user fees. This loan is now paid off.

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 were being repaid in annual installments over 20 years. This bond is now paid off.

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. This loan was paid off in 2021.

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.

Village of Crooksville
Notes to the Financial Statements
For the Year Ended December 31, 2021

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 was 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.

General Obligation Bonds. Series 2020 were issued in the amount of \$800,000 to finance the building of the Fire - EMS Station. The bonds are being repaid in annual installments over 30 years.

Principal and interest requirements to retire debt outstanding at December 31, 2021 were as follows:

Year	OWDA Principal	OWDA Interest	OPWC	Bonds Principal	Bonds Interest
2022	91,162	8,006	8,108	153,279	129,143
2023	91,611	7,558	8,109	159,858	122,524
2024	92,065	7,104	0	166,732	115,615
2025	82,116	6,660	0	174,703	108,402
2026	82,515	6,261	0	181,977	100,833
2027-31	418,736	25,147	0	609,281	400,130
2032-36	429,477	14,406	0	461,297	298,341
2037-41	379,902	3,390	0	507,417	197,166
2042-46	217,816	0	0	383,990	100,374
2047-49	<u>130,690</u>	<u>0</u>	<u>0</u>	<u>180,638</u>	<u>13,108</u>
Total	<u>\$2,016,090</u>	<u>\$78,532</u>	<u>\$16,217</u>	<u>\$2,979,172</u>	<u>\$1,585,636</u>

Note 12 – Leases

The Village leases vehicles and other equipment under non-cancelable leases. The Village disbursed \$54,963 to pay lease costs for the year ended December 31, 2021, 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 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:

Village of Crooksville
Notes to the Financial Statements
For the Year Ended December 31, 2021

Year	Fire Truck #3902	EMS Truck #3904
2022	\$20,576	\$19,075
2023	<u>\$0</u>	<u>\$19,075</u>
Total	<u>\$20,576</u>	<u>\$38,150</u>

Note 13 – Interfund Transfers

During 2021 the Village made the following transfers:

Fund	Transfers In	Transfers Out
Governmental		
General	\$ -	\$212,555
Special Revenue	196,400	160,702
Debt Service	211,984	17,500
Capital Projects	30,000	-
Business Type		
Enterprise	327,580	375,207
Total	<u>\$765,964</u>	<u>\$765,964</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, 2021

Note 14 – Fund Balances

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

<u>Fund Balances</u>	<u>General</u>	<u>Special Revenue</u>	<u>Debt Service</u>	<u>Capital Projects</u>	<u>Permanent</u>	<u>Total</u>
Nonspendable:						\$0
Unclaimed Monies						0
Corpus						0
Outstanding Encumbrances	22,824	13,909	0	0	0	36,733
<i>Total</i>	<u>\$22,824</u>	<u>\$13,909</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$36,733</u>

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

Note 15 – Contingent Liabilities

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

Note 16 – COVID-19

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

Village of Crooksville
Perry County
Combined Statement of Receipts, Disbursements
and Changes in Fund Balances (Regulatory Cash Basis)
All Governmental Fund Types
For the Year Ended December 31, 2020

	General	Special Revenue	Debt Service	Capital Projects	Totals (Memorandum Only)
Cash Receipts					
Property and Other Local Taxes	\$55,081	\$180,711	\$0	\$0	\$235,792
Municipal Income Tax	583,680	0	0	0	583,680
Intergovernmental	61,333	461,895	0	0	523,228
Special Assessments	0	392	0	0	392
Charges for Services	1,564	416,146	0	0	417,710
Fines, Licenses and Permits	15,718	270	0	0	15,988
Earnings on Investments	4,682	6,644	0	0	11,326
Miscellaneous	31,266	39,877	0	5,527	76,670
<i>Total Cash Receipts</i>	<u>753,324</u>	<u>1,105,935</u>	<u>0</u>	<u>5,527</u>	<u>1,864,786</u>
Cash Disbursements					
Current:					
Security of Persons and Property	278,082	557,632	0	0	835,714
Public Health Services	0	86,017	0	0	86,017
Leisure Time Activities	0	78,604	0	1,500	80,104
Community Environment	136,784	109,704	0	0	246,488
Transportation	0	226,359	0	0	226,359
General Government	168,063	5,330	0	0	173,393
Capital Outlay	0	6,981	0	170,268	177,249
Debt Service:					
Principal Retirement	0	0	160,865	0	160,865
Interest and Fiscal Charges	6,521	0	98,931	0	105,452
<i>Total Cash Disbursements</i>	<u>589,450</u>	<u>1,070,627</u>	<u>259,796</u>	<u>171,768</u>	<u>2,091,641</u>
<i>Excess of Receipts Over (Under) Disbursements</i>	<u>163,874</u>	<u>35,308</u>	<u>(259,796)</u>	<u>(166,241)</u>	<u>(226,855)</u>
Other Financing Receipts (Disbursements)					
Sale of Bonds	0	0	0	800,000	800,000
Transfers In	26,527	123,833	167,570	0	317,930
Transfers Out	(155,434)	(131,557)	0	0	(286,991)
<i>Total Other Financing Receipts (Disbursements)</i>	<u>(128,907)</u>	<u>(7,724)</u>	<u>167,570</u>	<u>800,000</u>	<u>830,939</u>
<i>Net Change in Fund Cash Balances</i>	34,967	27,584	(92,226)	633,759	604,084
<i>Fund Cash Balances, January 1</i>	<u>63,676</u>	<u>460,383</u>	<u>143,418</u>	<u>1,609,130</u>	<u>2,276,607</u>
<i>Fund Cash Balances, December 31</i>	<u>\$98,643</u>	<u>\$487,967</u>	<u>\$51,192</u>	<u>\$2,242,889</u>	<u>\$2,880,691</u>

See accompanying notes to the basic financial statements

Village of Crooksville
Perry County
Statement of Receipts, Disbursements
and Change in Fund Balance (Regulatory Cash Basis)
Proprietary Fund Type
For the Year Ended December 31, 2020

	Enterprise
Operating Cash Receipts	
Charges for Services	\$1,957,856
Miscellaneous	17,392
	1,975,248
<i>Total Operating Cash Receipts</i>	<i>1,975,248</i>
Operating Cash Disbursements	
Personal Services	230,941
Fringe Benefits	64,845
Contractual Services	1,054,863
Supplies and Materials	89,282
Other	11,899
	1,451,830
<i>Total Operating Cash Disbursements</i>	<i>1,451,830</i>
<i>Operating Income</i>	<i>523,418</i>
Non-Operating Receipts (Disbursements)	
Intergovernmental	102,546
Special Assessments	39,213
Proceeds of Loans	23,816
Sale of Capital Assets	2,150
Miscellaneous Receipts	15,910
Capital Outlay	(11,557)
Principal Retirement	(227,015)
Interest and Other Fiscal Charges	(35,333)
Other Financing Sources	14,918
	(75,352)
<i>Total Non-Operating Receipts (Disbursements)</i>	<i>(75,352)</i>
<i>Income (Loss) before Capital Contributions, Special Item, Extraordinary Item, Transfers and Advances</i>	<i>448,066</i>
Transfers In	177,488
Transfers Out	(208,427)
	417,127
<i>Net Change in Fund Cash Balances</i>	<i>417,127</i>
<i>Fund Cash Balance, January 1</i>	<i>2,548,816</i>
<i>Fund Cash Balance, December 31</i>	<i>\$2,965,943</i>

See accompanying notes to the basic financial statements

Village of Crooksville
Perry County
Statement of Additions, Deductions
and Change in Fund Balance (Regulatory Cash Basis)
Fiduciary Fund Type
For the Year Ended December 31, 2020

	Custodial
Additions	
Other Amounts Collected for Distribution	\$17,796
<i>Total Additions</i>	17,796
Deductions	
Distributions to Other Governments	4,379
Distributions to Other Funds (Primary Gov't)	13,417
<i>Total Deductions</i>	17,796
<i>Net Change in Fund Balances</i>	0
<i>Fund Cash Balance, January 1</i>	0
<i>Fund Cash Balance, December 31</i>	\$0

See accompanying notes to the basic financial statements

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Village of Crooksville
Notes to the Financial Statements
For the Year Ended December 31, 2020

Note 1- Reporting Entity

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

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

Primary Government

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

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

Note 2- Summary of Significant Accounting Policies

Basis of Presentation

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

Fund Accounting

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

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

Special Revenue Funds These funds account for and report the proceeds of specific revenue sources that are restricted or committed to expenditure for specified purposes other than debt service or capital projects. The Village had the following significant Special Revenue Funds:

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

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

Village of Crooksville
Notes to the Financial Statements
For the Year Ended December 31, 2020

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

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

Fire Levy Debt Service Fund expends monies for debt on the Fire Station

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

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

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

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

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

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

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

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

A. Basis of Accounting

These financial statements follow the accounting basis permitted by the financial reporting provisions of Ohio Revised Code Section 117.38 and Ohio Administrative Code Section 117-2-03 (C). This basis is similar to the cash receipts and disbursements accounting basis. The Board recognizes receipts when received in cash rather than when earned, and recognizes disbursements when paid rather than when a liability is incurred. Budgetary presentations report budgetary expenditures when a commitment is made (i.e., when an encumbrance is approved).

These statements include adequate disclosure of material matters, as the financial reporting provisions of Ohio Revised Code Section 117.38 and Ohio Administrative Code Section 117-2-03 (C) permit.

Village of Crooksville
Notes to the Financial Statements
For the Year Ended December 31, 2020

B. Budgetary Process

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

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

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

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

A summary of budgetary activity appears in Note 4.

C. Cash and Investments

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

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

During 2020, 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, 2020

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 2020, 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 2020 was \$4,682.

D. Restricted Assets

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

E. Inventory and Prepaid Items

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

F. Capital Assets

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

G. Accumulated Leave

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

H. Employer Contributions to Cost- Sharing Pension Plans

The Village recognizes the disbursement for employer contributions to cost-sharing pension plans when they are paid. 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, 2020

I. Fund Balance

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

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

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

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

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

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

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

Village of Crooksville
Notes to the Financial Statements
For the Year Ended December 31, 2020

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

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

Note 3- Compliance

For the year ended December 31, 2020, expenditures exceeded appropriations in all funds, due to lack of formal Council approval of appropriations, contrary to Ohio Revised Code Section 5705.41 (B).

Note 4- Budgetary Activity

Budgetary activity for the year ending December 31, 2020 follows:

2020 Budgeted vs. Actual Receipts			
Fund Type	Budgeted Receipts	Actual Receipts	Variance
General	\$1,224,670	\$779,851	(\$444,819)
Special Revenue	991,612	1,229,768	238,156
Debt Service	134,405	167,570	33,165
Capital Projects	10,000	805,527	795,527
Enterprise	2,382,315	2,351,289	(31,026)
Total	\$4,743,002	\$5,334,005	\$591,003

2020 Budgeted vs. Actual Budgetary Basis Expenditures			
Fund Type	Appropriation Authority	Budgetary Expenditures	Variance
General	\$0	\$744,884	(\$744,884)
Special Revenue	0	1,202,184	(1,202,184)
Debt Service	0	259,796	(259,796)
Capital Projects	0	171,768	(171,768)
Enterprise	0	1,934,162	(1,934,162)
Total	\$0	\$4,312,794	(\$4,312,794)

Note 5 – Deposits and Investments

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

Village of Crooksville
Notes to the Financial Statements
For the Year Ended December 31, 2020

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

	2020
<i>Cash Management Pool:</i>	
Demand deposits	\$5,463,539
Total deposits	5,463,539
STAR Ohio	383,095
Total investments	383,095
Total carrying amount of deposits and investments held in the Pool	5,846,634
<i>Segregated Accounts - Not held in the Pool:</i>	
Other Paying Agent Outside Account - Mayor's Court (Not held in Pool)	0
Total Outside Accounts	0

The Village does not use a separate payroll clearing account. The expenditures included in the accompanying financial statement reflect net payroll plus all remitted payroll withholdings. At December 31, 2020, the village is holding \$1,217 in unremitted employee payroll withholdings.

Deposits

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

Investments

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

Note 6 – Income Taxes

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

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

Village of Crooksville
Notes to the Financial Statements
For the Year Ended December 31, 2020

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 2020 for real and public utility property taxes represents collections of 2019 taxes.

2020 real property taxes are levied after October 1, 2020, on the assessed values as of January 1, 2020, the lien date. Assessed values for real property taxes are established by State law at 35 percent of appraised market value. 2020 real property taxes are collected in and intended to finance 2021.

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. 2020 public utility property taxes which became a lien December 31, 2019 are levied after October 1, 2020 and are collected in 2021 with real property taxes.

The full tax rate for all Village operations for the year ended December 31, 2020 was \$59.55 per \$1,000 of assessed value. The assessed values of real property and public utility tangible property upon which 2020 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	\$13,151,345	\$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	\$3,000,000	None

Village of Crooksville
Notes to the Financial Statements
For the Year Ended December 31, 2020

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	\$250.00
Computer Fraud	\$100,000	\$250.00

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

Ohio Public Employees Retirement System

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

The Ohio Revised Code also prescribes contribution rates. OPERS members contributed 10 percent of their gross salaries, and the Village contributed an amount equaling 14 percent of participants' gross salaries. The Village has paid all contributions required through December 31, 2020.

Ohio Police and Fire Retirement System

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

The Ohio Revised Code also prescribes contribution rates. OP&F participants contributed 12.25 percent of their wages. The Village contributed to OP&F an amount equal to 19.5 percent of full-time police members' wages and 24 percent of full-time fire fighters' wages. The Village has paid all contributions required through December 31, 2020.

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, 2020.

Note 10 – Postemployment Benefits

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

Village of Crooksville
Notes to the Financial Statements
For the Year Ended December 31, 2020

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

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

Note 11 – Debt

A summary of debt for the years ended December 31, 2020 was as follows:

Loan	Principal	Interest Rate
OWDA #3957	\$12,787	2.00%
OWDA #4913	\$253,395	1.50%
OWDA #5069	\$98,950	0%
OWDA #5054	\$450,145	1.00%
OWDA #7771	\$1,263,334	0%
OWDA #7920	\$28,200	0%
OPWC #CT49A	\$0	0%
OPWC #CR21J	\$1,687	0%
OPWC#CR22R	\$24,325	0%
Mortgage Revenue Bonds	\$422,000	5.00%
Bond Debt Service New Fire Station	\$800,000	3.20%
Fire Station Bond	\$1,475,127	4.80%
Capital Facilities Bond	<u>\$424,800</u>	4.20%
Total	<u>\$5,254,750</u>	

Loans	Balance 1/1/2020	Additions	Principal Reduction	Balance 12/31/2020
OWDA	\$2,275,822	\$23,816	(\$192,828)	\$2,106,810
OPWC	\$31,754	\$0	(\$5,742)	\$26,012
Bonds	<u>\$2,448,100</u>	800,000	<u>(\$126,173)</u>	\$3,121,927
Total	<u>\$4,755,676</u>	<u>\$823,816</u>	<u>(\$324,743)</u>	<u>\$5,254,749</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, 2020

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.

General Obligation Bonds. Series 2020 were issued in the amount of \$800,000 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, 2020

Principal and interest requirements to retire debt outstanding at December 31, 2020 were as follows:

Year	OWDA Principal	OWDA Interest	OPWC	Bonds Principal	Bonds Interest
2021	90,720	8,448	9,796	142,755	139,614
2022	91,163	8,006	8,108	153,279	129,143
2023	91,611	7,558	8,108	159,858	122,524
2024	92,065	7,104	0	166,732	115,615
2025	82,116	6,660	0	174,703	108,402
2026-30	416,665	27,217	0	709,421	430,872
2031-35	427,276	16,607	0	443,439	316,199
2036-40	423,126	5,380	0	540,537	219,101
2041-45	217,816	0	0	366,403	117,962
2046-49	<u>174,252</u>	<u>0</u>	<u>0</u>	<u>264,800</u>	<u>25,818</u>
Total	2,106,810	86,980	26,012	3,121,927	1,725,250

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, 2020, 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
2021	\$35,888	\$0	\$19,075
2022	\$20,576	\$0	\$19,075
2023	<u>0</u>	<u>\$0</u>	<u>\$19,075</u>
Total	<u>\$56,464</u>	<u>\$0</u>	<u>\$57,225</u>

Village of Crooksville
Notes to the Financial Statements
For the Year Ended December 31, 2020

Note 13 – Interfund Transfers

During 2020 the Village made the following transfers:

Fund	Transfers In	Transfers Out
Governmental		
General	\$26,527	\$155,434
Special Revenue	123,833	131,557
Debt Service	167,570	-
Business Type		
Enterprise	<u>177,488</u>	<u>208,427</u>
Total	<u>\$495,418</u>	<u>\$495,418</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, 2020

Note 14 – Fund Balances

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

Fund Balances	General	Special Revenue	Debt Service	Capital Projects	Permanent	Total
Nonspendable:						\$0
Unclaimed Monies						0
Corpus						0
Outstanding Encumbrances	0	0	0	0	0	0
<i>Total</i>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>

The fund balance of special revenue funds is either restricted or committed. The fund balance of debt service funds and capital projects fund are restricted committed or assigned. The fund balance of permanent funds that is not part of the nonspendable corpus is either restricted or committed. These restricted, committed and assigned amounts in the special revenue, debt service, capital projects and permanent funds would include the outstanding encumbrances. In the general fund, outstanding encumbrances are considered assigned. The Village did not formally approve appropriations for the year ending December 31, 2020, therefore no encumbrances are reported as assigned.

Note 15 – Contingent Liabilities

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

Note 16 – COVID-19

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

Note 17 – Change in Accounting Principle

For 2020, the Village has made changes to their cash basis reporting model. These changes include modifications to the definition of fiduciary funds and removing the fund balance classifications from the Combined Statement of Receipts, Disbursements and Changes in Fund Balances (Regulatory Cash Basis) – All Governmental Fund Types.



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

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

To the Village Council:

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States (*Government Auditing Standards*), the financial statements of the cash balances, receipts, and disbursements for each governmental and proprietary fund type and the fiduciary fund type combined total as of and for the years ended December 31, 2021 and 2020, and the related notes to the financial statements of the Village of Crooksville, Perry County, Ohio (the Village), and have issued our report thereon dated June 12, 2023, wherein we noted the Village followed financial reporting provisions Ohio Rev. Code § 117.38 and Ohio Admin. Code 117-2-03(C) permit. We also noted the Village adopted a change in accounting principle in 2020 and removed the fund balance classifications from the Combined Statement of Receipts, Disbursements and Changes in Fund Balance (Regulatory Cash Basis) – All Governmental Fund Types.

Report on Internal Control Over Financial Reporting

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

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

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that were not identified. We identified certain deficiencies in internal control, described in the accompanying Schedule of Findings as items 2021-001 through 2021-006 that we consider to be material weaknesses.

Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether the Village's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit and accordingly, we do not express such an opinion. The results of our tests disclosed instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards* and which are described in the accompanying Schedule of Findings as items 2021-001 through 2021-004.

Purpose of this Report

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



Keith Faber
Auditor of State
Columbus, Ohio

June 12, 2023

**VILLAGE OF CROOKSVILLE
PERRY COUNTY**

**SCHEDULE OF FINDINGS
DECEMBER 31, 2021 AND 2020**

FINDINGS RELATED TO THE FINANCIAL STATEMENTS REQUIRED TO BE REPORTED IN ACCORDANCE WITH GAGAS
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FINDING NUMBER 2021-001

Noncompliance and Material Weakness

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

The Village inappropriately recorded \$107,581 in 2021 and \$59,789 in 2020 of Gasoline Excise Tax in the State Highway Fund. Given the source of the revenue, this should have been recorded in Street Construction, Maintenance and Repair (SCMR) Fund to meet the allocation of 92.5% to SCMR and 7.5% to State Highway. These misstatements have been brought to the Village's attention and have been adjusted on the accounting records and financial statements of the Village.

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

FINDING NUMBER 2021-002

Noncompliance and Material Weakness

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

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

The Fire and EMS Services Building Construction Fund had a deficit fund balance of \$93,784 at December 31, 2021 due to audit adjustments as noted in Finding 2021-003. Negative fund balances could result in the use of restricted receipts for unallowable purposes. Procedures and controls, such as the Management and/or Board's periodic review of reports that show cash fund balances, and budgeted versus actual receipts and disbursements, should be implemented to identify those funds that may potentially develop a negative balance.

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

FINDING NUMBER 2021-003

Noncompliance and Material Weakness

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

**VILLAGE OF CROOKSVILLE
PERRY COUNTY**

**SCHEDULE OF FINDINGS
DECEMBER 31, 2021 AND 2020
(Continued)**

FINDINGS RELATED TO THE FINANCIAL STATEMENTS REQUIRED TO BE REPORTED IN ACCORDANCE WITH GAGAS (Continued)
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FINDING NUMBER 2021-003 (Continued)

Noncompliance and Material Weakness (Continued)

The Village made several transfers in 2021 totaling \$57,381 from the State Highway Fund to the Street Construction, Maintenance and Repair Fund. Additionally in 2021, the Village transferred \$20,000 to the General Fund with \$10,000 coming from each the EMS Fund and Fire Levy Fund, and transferred \$10,000 to the Street Construction, Maintenance and Repair Fund from the EMS Fund. Furthermore, the Village in 2021 made a transfer of \$150,000 into the EMS/Fire Building Construction fund with \$75,000 coming from each the Water Works Fund and Sewage Systems funds. These transfers do not meet an allowable exception provided for in Ohio Rev. Code § 5705.14(A) through (H).

One transfer was made in 2020 in the amount of \$6,100 from Water Works Fund to Water Works Capital Improvement fund; however, there was no evidence of this transfer being formally approved by Council. In 2021, the following transfers were recorded without evidence of formal approval by Council (however Village Council subsequently approved the transfers):

- \$3,810 from the General Fund to EMS Truck Debt Service Fund;
- Total of \$42,000 in transfers from the Income Tax fund to the Street Construction, Maintenance and Repair Fund;
- \$9,899 from the Fire Levy Fund to the EMS/Fire Building Construction Fund;
- \$6,121 from the EMS fund to the EMS Debt Service Fund;
- \$17,500 from the Sewage System Fund to the Roseville Debt Service Fund; and
- \$18,450 from the Sewage System Fund to the Sewage Debt Service Fund.

Audit adjustments for unallowable transfers, with which management has agreed, are reflected in the accompanying financial statements. Failure to obtain the approval of the Village Council for the transfer of monies could result in transfers being made inconsistent with the intentions of Village Council. Additionally, failure to follow the Ohio Rev. Code for allowable transfers may result in the improper expenditure of restricted funds. Lastly, failure to record transfers in the Village's accounting system in accordance with transfers formally approved by Village Council in a timely manner could result in improper reporting on the Village's financial statements.

Interfund transfers should be approved by the Village Council, as required, then timely posted to the Village's accounting system. Interfund transfers should only be approved and posted for purposes allowed under the Ohio Rev. Code.

FINDING NUMBER 2021-004

Noncompliance and Material Weakness

Ohio Rev. Code § 5705.38(A) requires that on or about the first day of each fiscal year, an appropriation measure is to be passed.

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

**VILLAGE OF CROOKSVILLE
PERRY COUNTY**

**SCHEDULE OF FINDINGS
DECEMBER 31, 2021 AND 2020
(Continued)**

FINDINGS RELATED TO THE FINANCIAL STATEMENTS REQUIRED TO BE REPORTED IN ACCORDANCE WITH GAGAS (Continued)
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FINDING NUMBER 2021-004 (Continued)

Noncompliance and Material Weakness (Continued)

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.

The Village failed to provide evidence that an appropriation measure was formally approved by Village Council in 2020. Additionally, as a result, all Village funds in 2020 had expenditures in excess of appropriations.

At December 31, 2021, the Village's appropriations exceeded the amount certified as available by the budget commission in the General Fund by \$82,198, Income Tax Fund by \$467,412, Fire Levy Fund by \$246, and Fire and EMS Building Construction Fund by \$1,320,700.

Due to inadequate policies and procedures in approving and reviewing budget versus actual information, the Village's Street Fund had expenditures in excess of appropriations of \$49,202, the EMS Fund in excess of \$2,963, the Sewage System Fund in excess of \$13,585, and the Sewage Debt Service Fund in excess of \$14,100 as of December 31, 2021.

Failure to obtain the required amended certificate of estimated resources can lead to improper budgeting and limits the effectiveness of management monitoring. Failure to limit appropriations to the amount certified by the budget commission due to deficiencies in the Village's compliance monitoring policies and procedures could result in overspending and negative cash fund balances.

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

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

FINDING NUMBER 2021-005

Material Weakness

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

**VILLAGE OF CROOKSVILLE
PERRY COUNTY**

**SCHEDULE OF FINDINGS
DECEMBER 31, 2021 AND 2020
(Continued)**

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

FINDING NUMBER 2021-005 (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, 2021, estimated resources approved by the Budget Commission did not agree to the Village's ledgers for the following funds:

Fund	Estimated Receipts Per Last Amended Certificate	Budgeted Receipts Per the UAN Accounting System	Variance
General Fund	\$541,820	\$798,820	\$257,000
SCMR Fund	215,500	247,300	31,800
Income Tax Fund	83,500	541,000	457,500
Fire Levy Fund	244,500	267,000	22,500
EMS Fund	4,260,000	431,750	(3,828,250)
Fire & EMS Building Construction Fund	0	2,000,000	2,000,000
Water Works Fund	1,310,000	1,334,544	24,544
Sewage System Fund	660,000	675,000	15,000
Sewage Debt Service Fund	60,000	59,100	900
Water Works Debt Reserve Fund	59,500	15,000	44,500

At December 31, 2021, appropriations approved by the Village Council did not agree to the Village's ledgers for the following funds:

**VILLAGE OF CROOKSVILLE
PERRY COUNTY**

**SCHEDULE OF FINDINGS
DECEMBER 31, 2021 AND 2020
(Continued)**

FINDINGS RELATED TO THE FINANCIAL STATEMENTS REQUIRED TO BE REPORTED IN ACCORDANCE WITH GAGAS (Continued)
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FINDING NUMBER 2021-005 (Continued)

Material Weakness (Continued)

Fund	Appropriations Per Appropriation Resolution	Final Appropriations Per the UAN Accounting System	Variance
General Fund	\$614,154	\$647,354	(\$33,200)
SCMR Fund	183,905	235,410	(51,505)
Income Tax Fund	613,790	597,430	16,360
Fire Levy Fund	246,940	244,940	2,000
EMS Fund	479,145	487,645	(8,500)
Fire & EMS Building Construction Fund	2,786,700	2,824,688	(37,988)
Water Works Fund	1,398,267	1,406,867	(8,600)
Sewage System Fund	724,814	760,264	(35,450)
Water Works Capital Improvement Fund	46,450	25,000	21,450
Sewage Debt Service Fund	45,000	59,100	(14,100)

At December 31, 2020, estimated resources approved by the Budget Commission did not agree to the Village's ledgers for the following funds:

Fund	Estimated Receipts Per Last Amended Certificate	Budgeted Receipts Per the UAN Accounting System	Variance
Fire Levy Fund	\$35,889	\$240,400	\$204,511
Sewage Debt Service Fund	0	60,000	60,000

At December 31, 2020, appropriations recorded in the Village's ledgers did not agree to appropriations approved by Village Council, as no permanent appropriations were formally approved by Village Council.

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 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.

**VILLAGE OF CROOKSVILLE
PERRY COUNTY**

**SCHEDULE OF FINDINGS
DECEMBER 31, 2021 AND 2020
(Continued)**

FINDINGS RELATED TO THE FINANCIAL STATEMENTS REQUIRED TO BE REPORTED IN ACCORDANCE WITH GAGAS (Continued)
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FINDING NUMBER 2021-006

Material Weakness

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

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

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

For the fiscal year ending December 31, 2021, the following misstatements were noted:

- Income Tax Fund activity was not combined with the 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 \$329,000 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;
- Mayor's Court activity was overstated by \$3,486 in total, due to errors in the first year recording Mayor's Court within UAN. This caused underreporting the Village's portion of Mayor's Court fees within the General Fund by \$1,578, Mayor's Court Computer Fund by \$330, and Police Training fund by \$1,578.

For the fiscal year ending December 31, 2020, the following misstatements were noted:

- Income Tax Fund activity 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 \$351,600 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;
- Mayor's Court activity was understated for revenue collected for distribution by \$17,796, distributions to primary government by \$13,417 and distribution to other governments by \$4,379, as Mayor's Court was not posted to the accounting ledgers and therefore not included in the annual financial report submitted for audit;
- OWDA loan forgiveness was not recorded, therefore resulted in an understatement of Intergovernmental Receipts and Principal Retirement, in the amount of \$102,543, within the Water Works Capital Improvement Fund (a Proprietary Fund).

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

VILLAGE OF CROOKSVILLE
PERRY COUNTY

SCHEDULE OF FINDINGS
DECEMBER 31, 2021 AND 2020
(Continued)

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

FINDING NUMBER 2021-006 (Continued)

Material Weakness (Continued)

Audit adjustments, with which management has agreed, are reflected in the accompanying financial statements. In addition to the adjustments listed above, we also identified immaterial differences ranging from \$737 to \$17,067 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: We did not receive a response from Officials to the findings reported above.



IN THE HEART
OF IT ALL!

THE VILLAGE OF
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MAYOR

LACEY TUMBLIN
VILLAGE ADMINISTRATOR

COUNCIL MEMBERS

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

FISCAL OFFICER

COURTNEY EDWARDS

CHIEF OF POLICE

BRYAN ALEXANDER

FIRE CHIEF

RALPH HILL

COURT CLERK

TRACY PAYTON

INCOME TAX

ADMINISTRATOR

LISA OSBORN

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS

DECEMBER 31, 2021 and 2020

Finding Number	Finding Summary	Status	Additional Information
2019-001	Misstatements and Errors	Not Corrected	The Village is working to correct going forward
2019-002	UAN does not agree to budgetary measures	Not Corrected	The Village is working to correct going forward
2019-003	ORC 5705.39- Appropriations exceed Estimated Resources	Not Corrected	The Village is working to correct going forward
2019-004	ORC 5705.41(B)- Expenditures exceed Appropriations	Not Corrected	The Village is working to correct going forward



OHIO AUDITOR OF STATE KEITH FABER



VILLAGE OF CROOKSVILLE

PERRY COUNTY

AUDITOR OF STATE OF OHIO CERTIFICATION

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



Certified for Release 6/27/2023

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