



OHIO AUDITOR OF STATE
KEITH FABER



**VILLAGE OF SENECAVILLE
GUERNSEY COUNTY
DECEMBER 31, 2020 AND 2019**

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OHIO AUDITOR OF STATE KEITH FABER



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INDEPENDENT AUDITOR'S REPORT

Village of Senecaville
Guernsey County
P.O. Box 5
Senecaville, Ohio 43780

To the Village Council:

Report on the Financial Statements

We have audited the accompanying 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 year ended December 31, 2020 and for each governmental, proprietary and fiduciary fund type as of and for the year ended December 31, 2019, and related notes of the Village of Senecaville, Guernsey County, Ohio (the Village).

Management's Responsibility for the Financial Statements

Management is responsible for preparing and fairly presenting these financial statements in accordance with the financial reporting provisions Ohio Revised Code § 117.38 and Ohio Administrative Code 117-2-03(D) permit; 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.

Auditor's Responsibility

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

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

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

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

As described in Note 2 of the financial statements, the Village prepared these financial statements using the accounting basis permitted by the financial reporting provisions of Ohio Revised Code § 117.38 and Ohio Administrative Code 117-2-03(D), which is an accounting basis other than accounting principles generally accepted in the United States of America (GAAP), to satisfy these requirements.

Although the effects on the financial statements of the variances between the regulatory accounting basis and GAAP are not reasonably determinable, we presume they are material.

Though the Village does not intend these statements to conform to GAAP, auditing standards generally accepted in the United States of America require us to include an adverse opinion on GAAP. However, the adverse opinion does not imply the amounts reported are materially misstated under the accounting basis Ohio Revised Code § 117.38 and Ohio Administrative Code 117-2-03(D) permit. Our opinion on this accounting basis is in the *Opinion on Regulatory Basis of Accounting* paragraph below.

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* paragraph, the financial statements referred to above 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, 2020 and 2019, and the respective changes in financial position or cash flows thereof for the years then ended.

Basis of Additional Opinion Qualification on the Mayor's Court Fiduciary Fund Type

Fines, Licenses and Permits receipts are reported at \$193 and \$3,133 for the years ended December 31, 2020 and 2019, respectively, which is 100 percent of total Mayors Court Fund Additions/Non-Operating Receipts for the years ended December 31, 2020 and 2019. We were unable to obtain sufficient appropriate audit evidence supporting the occurrence, completeness and existence of transactions recorded as fines, licenses and permits receipts. Consequently, we were unable to determine whether any adjustments to these amounts were necessary.

Additional Opinion Qualification on the Mayor's Court Fiduciary Fund Type

In our opinion, except for the possible effects of the matter described in the *Basis of Additional Opinion Qualification* paragraph, the financial statements referred to above present fairly, in all material respects, the cash balances of the Mayors Court Fund of the Village of Senecaville, Guernsey County, Ohio as of December 31, 2020 and 2019, and its Deductions/disbursements for the years then ended in accordance with the financial reporting provisions Ohio Revised Code § 117.38 and Ohio Administrative Code 117-2-03(D) permit, described in Note 2.

Unmodified Opinion on Regulatory Basis of Accounting

In our opinion, the financial statements referred to above present fairly, in all material respects, the cash balances, receipts and disbursements for each governmental and proprietary fund type combined total as of and for the year ended December 31, 2020 and for each governmental and proprietary fund type combined total as of and for the year ended December 31, 2019, and related notes of the Village, in accordance with the financial reporting provisions Ohio Revised Code § 117.38 and Ohio Administrative Code § 117-2-03(D) permit, described in Note 2.

Emphasis of Matters

As discussed in Note 10 to the financial statements for 2020 and 2019, respectively, the financial impact of COVID-19 and the continuing emergency measures may impact subsequent periods of the Village. We did not modify our opinion regarding these matters.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated January 14, 2022, on our consideration of the Village's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements and other matters. That report describes the scope of our internal control testing over financial reporting and compliance, and the results of that testing, and does not opine on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Village's internal control over financial reporting and compliance.



Keith Faber
Auditor of State
Columbus, Ohio

January 14, 2022

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**VILLAGE OF SENECAVILLE
GUERNSEY 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	\$10,534	\$32,788	\$0	\$0	\$43,322
Intergovernmental	19,566	35,170	0	0	54,736
Special Assessments	0	0	3,576	0	3,576
Charges for Services	0	30,899	0	0	30,899
Fines, Licenses and Permits	50	0	0	0	50
Earnings on Investments	576	65	0	0	641
Miscellaneous	20,728	14,256	0	0	34,984
<i>Total Cash Receipts</i>	<u>51,454</u>	<u>113,178</u>	<u>3,576</u>	<u>0</u>	<u>168,208</u>
Cash Disbursements					
Current:					
Security of Persons and Property	6,171	33,405	0	0	39,576
Public Health Services	1,770	10,427	0	0	12,197
Leisure Time Activities	0	950	0	0	950
Basic Utility Services	0	6,897	0	0	6,897
Transportation	0	40,295	0	0	40,295
General Government	26,618	1,352	0	0	27,970
<i>Total Cash Disbursements</i>	<u>34,559</u>	<u>93,326</u>	<u>0</u>	<u>0</u>	<u>127,885</u>
<i>Net Change in Fund Cash Balances</i>	16,895	19,852	3,576	0	40,323
<i>Fund Cash Balances, January 1</i>	<u>11,671</u>	<u>196,759</u>	<u>4,333</u>	<u>878</u>	<u>213,641</u>
<i>Fund Cash Balances, December 31</i>	<u><u>\$28,566</u></u>	<u><u>\$216,611</u></u>	<u><u>\$7,909</u></u>	<u><u>\$878</u></u>	<u><u>\$253,964</u></u>

See accompanying notes to the basic financial statements

**VILLAGE OF SENECAVILLE
GUERNSEY COUNTY**

**STATEMENT OF RECEIPTS, DISBURSEMENTS
AND CHANGES IN FUND BALANCES (REGULATORY CASH BASIS)
PROPRIETARY FUND TYPE
FOR THE YEAR ENDED DECEMBER 31, 2020**

	<u>Proprietary Fund Type</u>
	<u>Enterprise</u>
Operating Cash Receipts	
Charge for Services	\$143,913
Miscellaneous	20,792
	<u>164,705</u>
<i>Total Operating Cash Receipts</i>	<u>164,705</u>
Operating Cash Disbursements	
Personal Services	32,485
Employee Fringe Benefits	5,208
Contractual Services	35,212
Supplies and Materials	18,705
Other	1,863
	<u>93,473</u>
<i>Total Operating Cash Disbursements</i>	<u>93,473</u>
<i>Operating Income</i>	<u>71,232</u>
Non-Operating (Disbursements)	
Principal Retirement	(23,188)
Interest and Other Fiscal Charges	(22,144)
	<u>(45,332)</u>
<i>Total Non-Operating Receipts (Disbursements)</i>	<u>(45,332)</u>
<i>Net Change in Fund Cash Balances</i>	25,900
<i>Fund Cash Balances, January 1</i>	<u>96,092</u>
<i>Fund Cash Balances, December 31</i>	<u><u>\$121,992</u></u>

See accompanying notes to the basic financial statements

**VILLAGE OF SENECAVILLE
GUERNSEY COUNTY**

**STATEMENT OF ADDITIONS, DEDUCTIONS
AND CHANGES IN FUND BALANCES (REGULATORY CASH BASIS)
FIDUCIARY FUND TYPE
FOR THE YEAR ENDED DECEMBER 31, 2020**

	<u>Fiduciary Fund Type</u>
	<u>Custodial</u>
Additions	
Fines, Licenses, and Permits Collected for Distribution	\$193
<i>Total Additions</i>	193
Deductions	
Distributions to Other Governments	99
<i>Total Deductions</i>	99
<i>Net Change in Fund Balances</i>	94
<i>Fund Cash Balances, January 1</i>	677
<i>Fund Cash Balances, December 31</i>	\$771
<i>See accompanying notes to the basic financial statements</i>	

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Village of Senecaville, Ohio
Guernsey County
Notes to the Financial Statements
For the Year Ended December 31, 2020

Note 1 - Reporting Entity

The Village of Senecaville (the Village), Guernsey County, 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. A publicly-elected six-member Council directs the Village. The Village provides police and fire protection services for Richland Township and fire protection service for Seneca Township.

The Village participates in the Public Entities Pool of Ohio (OPCS) a risk-sharing pool available to Ohio local governments that provides property and casualty coverage for its members. The Village also participates in Public Entities Pool of Ohio (PEP), a public entity risk pool. Note 6 to the financial statements provides additional information for this entity.

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 The general fund accounts for and reports all financial resources not accounted for and reported 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 Fund 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, maintaining, repairing of streets within the Village.

Fire Levy Fund – The fire levy fund receives money from a tax levy approved by voters to provide fire protection services for the Village.

Police Levy Fund – The police levy fund receives money from a tax levy approved by voters to provide police protection service for the Village

Village of Senecaville, Ohio
Guernsey County
Notes to the Financial Statements
For the Year Ended December 31, 2020

Note 2 - Summary of Significant Accounting Policies (Continued)

Fund Accounting (Continued)

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

Special Assessment Debt Service Fund The special assessment debt service fund receives special assessment monies for the repayment of debt relating to sewer engineering costs.

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 fund:

Municipal Building Construction Fund - The municipal building construction fund accounts for the potential construction of a new municipal 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:

Sewer Operating Fund The sewer operating fund receives charges for services from residents to cover sewer service cost.

Sewer Debt Fund The sewer debt fund receives an allocation of sewer revenues for retirement of debts.

Sewer Debt Reserve Fund The sewer debt reserve fund maintains one year of principal/interest payments for the USDA loan.

Fiduciary Fund 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 fines, bonds and costs generated by the Mayor's Court. Fine money is disbursed to the State Treasurer, the Village, the City of Cambridge and Guernsey County.

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 117-2-03(D). 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 117-2-03(D) permit.

Village of Senecaville, Ohio
Guernsey County
Notes to the Financial Statements
For the Year Ended December 31, 2020

Note 2 - Summary of Significant Accounting Policies (Continued)

Budgetary Process

The Ohio Revised Code requires that each fund (except certain custodial funds) be budgeted annually.

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

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

Encumbrances The Ohio Revised Code requires the Village to reserve (encumber) appropriations when individual commitments are made. Encumbrances outstanding at year end are canceled, and re-appropriated in the subsequent year.

A summary of 2020 budgetary activity appears in Note 3.

Deposits and Investments

The Village's accounting basis includes investments as assets. This basis does not record disbursements for investment purchases or receipts for investment sales. This basis records gains or losses at the time of sale as receipts or disbursements, respectively.

Capital Assets

The Village records disbursements for acquisitions of property, plant, and equipment when paid. The accompanying financial statements do not report these items as assets.

Fund Balance

Fund balance is divided into three classifications based primarily on the extent to which the Village must observe constraints imposed upon the use of its governmental-fund resources. The classifications are as follows:

Restricted Fund balance is *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.

Assigned Assigned fund balances are intended for specific purposes but do not meet the criteria to be classified as *restricted* or *committed*. For regulatory purposes, assigned fund balance in the general fund is limited to encumbrances outstanding at year end.

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

Village of Senecaville, Ohio
Guernsey County
Notes to the Financial Statements
For the Year Ended December 31, 2020

Note 2 - Summary of Significant Accounting Policies (Continued)

Fund Balance (Continued)

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

Note 3 - Budgetary Activity

Budgetary activity for the year ending 2020 follows:

2020 Budgeted vs. Actual Receipts			
Fund Type	Budgeted Receipts	Actual Receipts	Variance
General	\$28,586	\$51,454	\$22,868
Special Revenue	97,481	113,178	15,697
Debt Service	1,000	3,576	2,576
Capital Projects	0	0	0
Enterprise	170,300	164,705	(5,595)
Total	\$297,367	\$332,913	\$35,546

2020 Budgeted vs. Actual Budgetary Basis Expenditures			
Fund Type	Appropriation Authority	Budgetary Expenditures	Variance
General	\$40,071	\$34,559	\$5,512
Special Revenue	293,784	93,326	200,458
Debt Service	250	0	250
Capital Projects	0	0	0
Enterprise	265,882	138,805	127,077
Total	\$599,987	\$266,690	\$333,297

Note 4 – Deposits

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

Demand deposits	2020
	\$376,727

Deposits are insured by the Federal Depository 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.

Village of Senecaville, Ohio
Guernsey County
Notes to the Financial Statements
For the Year Ended December 31, 2020

Note 5 – Taxes

Property Taxes

Real property taxes become a lien on January 1 preceding the October 1 date for which the Council adopted tax rates. The State Board of Tax Equalization adjusts these rates for inflation. Property taxes are also reduced for applicable non-business, owner occupancy, and homestead exemption credits and/or homestead and rollback deductions. The financial statements include these credits and/or deduction amounts the State pays as Intergovernmental Receipts. Payments are due to the County by December 31. If the property owner elects to pay semiannually, the first half is due December 31. The second half payment is due the following June 20.

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

Note 6 - Risk Management

Workers' Compensation

Workers' 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 (if material).

Risk Pool Membership

The Village is a member of the Public Entities Pool of Ohio (The Pool). The Pool assumes the risk of loss up to the limits of the Village's policy. The Pool covers the following risks:

- General liability and casualty
- Public official's liability
- Cyber
- Law enforcement liability
- Automobile liability
- Vehicles
- Property
- Equipment breakdown

The Pool reported the following summary of assets and actuarially-measured liabilities available to pay those liabilities as of December 31, 2019 (the latest information available):

<u>2019</u>	
Cash and investments	\$ 40,318,971
Actuarial liabilities	\$14,111,510

Village of Senecaville, Ohio
Guernsey County
Notes to the Financial Statements
For the Year Ended December 31, 2020

Note 7 - Defined Benefit Pension Plans

Ohio Public Employees Retirement System

The Village's non-elected officials and employees as well as the mayor 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 healthcare and survivor and disability benefits.

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

Social Security

Village's elected council officials 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 8 - Postemployment Benefits

OPERS offers a cost-sharing, multiple-employer defined benefit postemployment plan, which includes 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 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.

Note 9– Debt

Debt outstanding at December 31, 2020 was as follows:

	Principal	Interest Rate
USDA Loan	\$474,691	4.50%
OPWC Loan	28,937	0.00%
Total	\$503,628	

The Ohio Public Works Commission interest free loan (OPWC) was obtained in 2002 relates to improvements to the Village sewer system. The loan will be repaid in semiannual installments of \$5,787, over 20 years. The loan is collateralized by sewer receipts. The Village has agreed to set utility rates sufficient to cover the debt service requirements.

The USDA Rural Development Sanitary Sewer Mortgage Revenue Bonds were obtained in June of 2002 with payments over 40 years.

Village of Senecaville, Ohio
Guernsey County
Notes to the Financial Statements
For the Year Ended December 31, 2020

Note 9– Debt (Continued)

Amortization

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

Year Ending December 31:	OPWC Loan	USDA Loan
2021	\$11,575	\$39,561
2022	11,575	39,442
2023	5,787	39,592
2024	0	39,496
2025	0	39,564
2026-2030	0	197,675
2031-2035	0	197,674
2036-2038	0	105,260
Total	\$28,937	\$698,264

Note 10 – COVID-19

The United States and the State of Ohio declared a state of emergency in March of 2020 due to the COVID-19 pandemic. The financial impact of COVID-19 and the continuing emergency measures will impact subsequent periods of the Village. The Village’s investment portfolio fluctuates with market conditions, and due to market volatility, the amount of gains or losses that will be realized in subsequent periods, if any, cannot be determined. In addition, the impact on the Village’s future operating costs, revenues, and additional recovery from emergency funding, either federal or state, cannot be estimated.

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**VILLAGE OF SENECAVILLE
GUERNSEY COUNTY**

**COMBINED STATEMENT OF RECEIPTS, DISBURSEMENTS
AND CHANGES IN FUND BALANCES (REGULATORY CASH BASIS)
ALL GOVERNMENTAL FUND TYPES
FOR THE YEAR ENDED DECEMBER 31, 2019**

	General	Special Revenue	Debt Service	Capital Projects	Totals (Memorandum Only)
Cash Receipts					
Property and Other Local Taxes	\$10,926	\$33,716	\$0	\$0	\$44,642
Intergovernmental	19,027	29,273	0	0	48,300
Special Assessments	0	0	1,223	0	1,223
Charges for Services	0	31,401	0	0	31,401
Fines, Licenses and Permits	1,702	0	0	0	1,702
Earnings on Investments	2,686	502	0	0	3,188
Miscellaneous	1,162	5,279	0	0	6,441
<i>Total Cash Receipts</i>	<u>35,503</u>	<u>100,171</u>	<u>1,223</u>	<u>0</u>	<u>136,897</u>
Cash Disbursements					
Current:					
Security of Persons and Property	7,605	20,255	0	0	27,860
Public Health Services	645	17,496	0	0	18,141
Leisure Time Activities	2,009	1,855	0	0	3,864
Basic Utility Services	0	3,657	0	0	3,657
Transportation	0	52,268	0	0	52,268
General Government	35,953	6,677	24	0	42,654
<i>Total Cash Disbursements</i>	<u>46,212</u>	<u>102,208</u>	<u>24</u>	<u>0</u>	<u>148,444</u>
<i>Net Change in Fund Cash Balances</i>	(10,709)	(2,037)	1,199	0	(11,547)
<i>Fund Cash Balances, January 1</i>	<u>22,380</u>	<u>198,796</u>	<u>3,134</u>	<u>878</u>	<u>225,188</u>
Fund Cash Balances, December 31					
Nonspendable	0	0	0	0	0
Restricted	0	196,759	4,333	878	201,970
Assigned	10,215	0	0	0	10,215
Unassigned	1,456	0	0	0	1,456
<i>Fund Cash Balances, December 31</i>	<u>\$11,671</u>	<u>\$196,759</u>	<u>\$4,333</u>	<u>\$878</u>	<u>\$213,641</u>

See accompanying notes to the basic financial statements

**VILLAGE OF SENCAVILLE
GUERNSEY COUNTY**

**COMBINED STATEMENT OF RECEIPTS, DISBURSEMENTS
AND CHANGES IN FUND BALANCES (REGULATORY CASH BASIS)
ALL PROPRIETARY AND FIDUCIARY FUND TYPES
FOR THE YEAR ENDED DECEMBER 31, 2019**

	Proprietary Fund Types	Fiduciary Fund Types	Totals
	Enterprise	Agency	(Memorandum Only)
Operating Cash Receipts			
Charges for Services	\$146,094	\$0	\$146,094
Miscellaneous	15,597	0	15,597
<i>Total Operating Cash Receipts</i>	<u>161,691</u>	<u>0</u>	<u>161,691</u>
Operating Cash Disbursements			
Personal Services	31,026	0	31,026
Employee Fringe Benefits	4,925	0	4,925
Contractual Services	35,060	0	35,060
Supplies and Materials	14,696	0	14,696
Other	2,525	0	2,525
<i>Total Operating Cash Disbursements</i>	<u>88,232</u>	<u>0</u>	<u>88,232</u>
<i>Operating Income</i>	<u>73,459</u>	<u>0</u>	<u>73,459</u>
Non-Operating Receipts (Disbursements)			
Mayors Court Fines and Fees	0	3,133	3,133
Mayors Court Distribution of Fines and Fees	0	(2,456)	(2,456)
Principal Retirement	(28,275)	0	(28,275)
Interest and Other Fiscal Charges	(22,896)	0	(22,896)
<i>Total Non-Operating Receipts (Disbursements)</i>	<u>(51,171)</u>	<u>677</u>	<u>(50,494)</u>
<i>Income (Loss)</i>	22,288	677	22,965
<i>Net Change in Fund Cash Balances</i>	22,288	677	22,965
<i>Fund Cash Balances, January 1</i>	<u>73,804</u>	<u>0</u>	<u>73,804</u>
<i>Fund Cash Balances, December 31</i>	<u><u>\$96,092</u></u>	<u><u>\$677</u></u>	<u><u>\$96,769</u></u>

Village of Senecaville, Ohio
Guernsey County
Notes to the Financial Statements
For the Year Ended December 31, 2019

Note 1 - Reporting Entity

The Village of Senecaville (the Village), Guernsey County, 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. A publicly-elected six-member Council directs the Village. The Village provides police and fire protection services for Richland Township and fire protection service for Seneca Township.

The Village participates in the Public Entities Pool of Ohio (OPCS) a risk-sharing pool available to Ohio local governments that provides property and casualty coverage for its members. The Village also participates in Public Entities Pool of Ohio (PEP), a public entity risk pool. Note 6 to the financial statements provides additional information for this entity.

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 The general fund accounts for and reports all financial resources not accounted for and reported 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 Fund 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, maintaining, repairing of streets within the Village.

Fire Levy Fund – The fire levy fund receives money from a tax levy approved by voters to provide fire protection services for the Village.

Police Levy Fund – The police levy fund receives money from a tax levy approved by voters to provide police protection service for the Village

Village of Senecaville, Ohio
Guernsey County
Notes to the Financial Statements
For the Year Ended December 31, 2019

Note 2 - Summary of Significant Accounting Policies (Continued)

Fund Accounting (Continued)

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

Special Assessment Debt Service Fund The special assessment debt service fund receives special assessment monies for the repayment of debt relating to sewer engineering costs.

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 fund:

Municipal Building Construction Fund - The municipal building construction fund accounts for the potential construction of a new municipal 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:

Sewer Operating Fund The sewer operating fund receives charges for services from residents to cover sewer service cost.

Sewer Debt Fund The sewer debt fund receives an allocation of sewer revenues for retirement of debts.

Sewer Debt Reserve Fund The sewer debt reserve fund maintains one year of principal/interest payments for the USDA loan.

Fiduciary Fund Agency funds are purely custodial in nature and are used to hold resources for individuals, organizations or other governments. The Village disburses these funds as directed by the individual, organization or other government. The Village's only agency fund accounts for the financial activity of the Mayor's Court.

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 117-2-03(D). 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 117-2-03(D) permit.

Village of Senecaville, Ohio
Guernsey County
Notes to the Financial Statements
For the Year Ended December 31, 2019

Note 2 - Summary of Significant Accounting Policies (Continued)

Budgetary Process

The Ohio Revised Code requires that each fund (except certain custodial funds) be budgeted annually.

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

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

Encumbrances The Ohio Revised Code requires the Village to reserve (encumber) appropriations when individual commitments are made. Encumbrances outstanding at year end are canceled, and re-appropriated in the subsequent year.

A summary of 2019 budgetary activity appears in Note 3.

Deposits and Investments

The Village's accounting basis includes investments as assets. This basis does not record disbursements for investment purchases or receipts for investment sales. This basis records gains or losses at the time of sale as receipts or disbursements, respectively.

Capital Assets

The Village records disbursements for acquisitions of property, plant, and equipment when paid. The accompanying financial statements do not report these items as assets.

Fund Balance

Fund balance is divided into three classifications based primarily on the extent to which the Village must observe constraints imposed upon the use of its governmental-fund resources. The classifications are as follows:

Restricted Fund balance is *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.

Assigned Assigned fund balances are intended for specific purposes but do not meet the criteria to be classified as *restricted* or *committed*. For regulatory purposes, assigned fund balance in the general fund is limited to encumbrances outstanding at year end.

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

Village of Senecaville, Ohio
Guernsey County
Notes to the Financial Statements
For the Year Ended December 31, 2019

Note 2 - Summary of Significant Accounting Policies (Continued)

Fund Balance (Continued)

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

Note 3 - Budgetary Activity

Budgetary activity for the year ending 2019 follows:

2019 Budgeted vs. Actual Receipts			
Fund Type	Budgeted Receipts	Actual Receipts	Variance
General	\$29,816	\$35,303	\$5,487
Special Revenue	89,210	100,171	10,961
Debt Service	1,000	1,223	223
Capital Projects	0	0	0
Enterprise	138,300	161,691	23,391
Total	\$258,326	\$298,388	\$40,062

2017 Budgeted vs. Actual Budgetary Basis Expenditures			
Fund Type	Appropriation Authority	Budgetary Expenditures	Variance
General	\$52,197	\$46,212	\$5,985
Special Revenue	264,159	102,108	162,051
Debt Service	1,000	24	976
Capital Projects	0	0	0
Enterprise	212,104	139,403	72,701
Total	\$529,460	\$287,747	\$241,713

Note 4 – Deposits

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

Demand deposits	2019 \$310,410
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Deposits are insured by the Federal Depository 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.

Village of Senecaville, Ohio
Guernsey County
Notes to the Financial Statements
For the Year Ended December 31, 2019

Note 5 – Taxes

Property Taxes

Real property taxes become a lien on January 1 preceding the October 1 date for which the Council adopted tax rates. The State Board of Tax Equalization adjusts these rates for inflation. Property taxes are also reduced for applicable non-business, owner occupancy, and homestead exemption credits and/or homestead and rollback deductions. The financial statements include these credits and/or deduction amounts the State pays as Intergovernmental Receipts. Payments are due to the County by December 31. If the property owner elects to pay semiannually, the first half is due December 31. The second half payment is due the following June 20.

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

Note 6 - Risk Management

Workers' Compensation

Workers' 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 (if material).

Risk Pool Membership

The Village is a member of the Public Entities Pool of Ohio (The Pool). The Pool assumes the risk of loss up to the limits of the Village's policy. The Pool covers the following risks:

- General liability and casualty
- Public official's liability
- Cyber
- Law enforcement liability
- Automobile liability
- Vehicles
- Property
- Equipment breakdown

The Pool reported the following summary of assets and actuarially-measured liabilities available to pay those liabilities as of December 31, 2019 (the latest information available):

<u>2019</u>	
Cash and investments	\$ 38,432,610
Actuarial liabilities	\$14,705,917

Village of Senecaville, Ohio
Guernsey County
Notes to the Financial Statements
For the Year Ended December 31, 2019

Note 7 - Defined Benefit Pension Plans

Ohio Public Employees Retirement System

The Village's non-elected officials and employees as well as the mayor 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 healthcare and survivor and disability benefits.

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

Social Security

Village's elected council officials 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 8 - Postemployment Benefits

OPERS offers a cost-sharing, multiple-employer defined benefit postemployment plan, which includes 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 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.

Note 9- Debt

Debt outstanding at December 31, 2019 was as follows:

	Principal	Interest Rate
USDA Loan	\$492,091	4.50%
OPWC Loan	34,725	0.00%
Total	\$526,816	

The Ohio Public Works Commission interest free loan (OPWC) was obtained in 2002 relates to improvements to the Village sewer system. The loan will be repaid in semiannual installments of \$5,787, over 20 years. The loan is collateralized by sewer receipts. The Village has agreed to set utility rates sufficient to cover the debt service requirements.

The USDA Rural Development Sanitary Sewer Mortgage Revenue Bonds were obtained in June of 2002 with payments over 40 years.

Village of Senecaville, Ohio
Guernsey County
Notes to the Financial Statements
For the Year Ended December 31, 2019

Note 9– Debt (Continued)

Amortization

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

2020	5,788	39,544
2021	11,575	39,561
2022	11,575	39,442
2023	5,787	39,592
2024	0	39,496
2025-2029	0	197,712
2030-2035	0	197,725
2036-2038	0	144,737
Total	\$34,725	\$737,809

Note 10 – COVID-19

The United States and the State of Ohio declared a state of emergency in March of 2020 due to the COVID-19 pandemic. The financial impact of COVID-19 and the continuing emergency measures will impact subsequent periods of the Village. The Village’s investment portfolio fluctuates with market conditions, and due to market volatility, the amount of gains or losses that will be realized in subsequent periods, if any, cannot be determined. In addition, the impact on the Village’s future operating costs, revenues, and additional recovery from emergency funding, either federal or state, cannot be estimated.

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

Village of Senecaville
Guernsey County
P.O. Box 2
Senecaville, Ohio 43780

To the Village Council:

We have audited, in accordance with auditing standards generally accepted in the United States and the Comptroller General of the United States' *Government Auditing Standards*, the 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 year ended December 31, 2020 and for each governmental, proprietary and fiduciary fund type as of and for the year ended December 31, 2019, and related notes of the Village of Senecaville, Guernsey County, Ohio (the Village), and have issued our report thereon dated January 14, 2022, wherein we noted the Village followed financial reporting provisions Ohio Revised Code § 117.38 and Ohio Administrative Code 117-2-03(D) permit. We qualified our opinion on the Village's financial statements for the years ended December 31, 2020 and 2019 because we were unable to obtain sufficient appropriate audit evidence supporting the occurrence, completeness and existence of transactions recorded as fines, licenses and permits receipts in the Mayors Court Fiduciary Fund. We also noted the financial impact of COVID-19 and the continuing emergency measures which may impact subsequent periods of the Village.

Internal Control Over Financial Reporting

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

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

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all internal control deficiencies that might be material weaknesses or significant deficiencies. Therefore, unidentified material weaknesses or significant deficiencies may exist. We did identify certain deficiencies in internal control, described in the accompanying Schedule of Findings that we consider material weaknesses. We consider Findings 2020-001 thru 2020-003 to be material weaknesses.

Compliance and Other Matters

As part of reasonably assuring whether the Village's financial statements are free of material misstatement, we tested its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could directly and materially affect the financial statement. However, opining on compliance with those provisions was not an objective of our audit and accordingly, we do not express an opinion. The results of our tests disclosed an instance of noncompliance or other matter we must report under *Government Auditing Standards* which is described in the accompanying Schedule of Findings as item 2020-001 and 2020-003.

Purpose of this Report

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



Keith Faber
Auditor of State
Columbus, Ohio

January 14, 2022

**VILLAGE OF SENECVILLE
GUERNSEY COUNTY**

**SCHEDULE OF FINDINGS
DECEMBER 31, 2020 AND 2019**

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

FINDING NUMBER 2020-001

Noncompliance/Material Weakness

Ohio Admin. Code § 117-2-02(A) provides that, when designing the public office's system of internal control and the specific control activities, management should consider ensuring that accounting records are properly designed, verifying the existence and valuation of assets and liabilities and periodically reconcile them to the accounting records, and performing analytical procedures to determine the reasonableness of financial data.

The police department citation log had many different sequences of ticket books issued out in the field. Citation books were not always issued to officers in the next sequence of tickets available. Additionally, ticket logs were not maintained by either the Mayor or the Village Marshall to ensure completeness and accuracy over tickets issued.

As such, we were unable to satisfy ourselves as to the occurrence, existence and completeness of Fines, Licenses and Permits receipts recorded in the 2019 and 2020 Mayor's Court Fund. We have modified the opinion accordingly. These receipts represent 100 percent of fines and forfeiture receipts of the 2019 and 2020 Mayor's Court Fund.

Proper control should be maintained over issued and unissued tickets by the Village Marshall or Mayor's Court Clerk by ensuring:

- Unissued ticket books are stored in a secure location.
- Tickets are issued in sequential order.
- All tickets are accounted for before the next book is issued. Any discrepancies are investigated promptly.
- A periodic (perhaps yearly) inventory is taken to determine the status of the issued tickets.
- All parts of a voided ticket are retained and stored in sequence with the other tickets. (Normally, the next ticket issued should replace the voided ticket.)

FINDING NUMBER 2020-002

Material Weakness

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

The Ohio Village Officer's Handbook (revised August 2020) provides suggested account classifications. These accounts classify receipts by fund and source (property taxes or intergovernmental revenue, for example) and classify disbursements by fund, program (general government, for example) or object (personal services, for example). Using these classifications and the aforementioned accounting records will provide the Village with information required to monitor compliance with the budget, and prepare annual reports in the format required by the Auditor of State.

The Village did not always record receipts and disbursements into accurate classifications, or record all such transactions, based upon the source of the receipt or the nature of the disbursement.

**VILLAGE OF SENECVILLE
GUERNSEY COUNTY**

**SCHEDULE OF FINDINGS
DECEMBER 31, 2020 AND 2019
(Continued)**

FINDINGS RELATED TO THE FINANCIAL STATEMENTS REQUIRED TO BE REPORTED IN ACCORDANCE WITH GAGAS (Continued)
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**FINDING NUMBER 2020-002
(Continued)**

Material Weakness (Continued)

Also, the Village did not always properly classify its December 31, 2019 governmental fund cash balances in accordance with Governmental Accounting Standards Board (GASB) *Statement Number 54 - Fund Balance Reporting and Governmental Fund Type Definitions*.

As a result of audit procedures performed, misclassifications were noted in the Village's financial statements for 2020:

- The Village posted Local Government monies for the General Fund to Property Taxes instead of Intergovernmental Revenue in the amount of \$1,038.
- The Village posted Local Government monies for the Special Revenue Fund to Property Taxes instead of Intergovernmental Revenue in the amount of \$1,727.
- The Village posted sewer revenue for Sewer Fund to Miscellaneous Other Non-Operating instead of Miscellaneous Operating in the amount of \$8,841.
- The Village posted disbursements for Sewer Fund to Capital Outlay instead of Other Operating disbursements in the amount of \$1,015.

As a result of audit procedures performed, misclassifications were noted in the Village's financial statements for 2019:

- The Village posted Mayor's Court Village distributions to the General Fund to Transfer-In instead of Fines, Licenses and Permits in the amount of \$1,602.
- The Village posted Mayor's Court Village distributions for Mayor's Court fines to Transfer-Out instead of Distribution to Primary Government in the amount of \$1,602.
- The Village posted Unassigned Fund Balance for General Fund instead of Assigned Fund Balance in the amount of \$10,215.
- The Village posted Unassigned Fund Balance for Special Revenue Fund instead of Restricted Fund in the amount of \$196,759.
- The Village posted Unassigned Fund Balance for Debt Service Fund instead of Restricted Fund in the amount of \$4,333.
- The Village posted Unassigned Fund Balance for Capital Project Fund instead of Restricted Fund in the amount of \$878.
- The Village posted sewer revenue for Sewer Fund to Miscellaneous Non-Operating instead of Miscellaneous Operating in the amount of \$15,597.
- The Village posted disbursements for Sewer Fund to Capital Outlay instead of Other Operating Disbursement in the amount of \$750.

These reclassifications were due to limited oversight by management. These significant reclassifications, with which management agrees, were posted to the financial statements.

The Fiscal Officer should refer to the Ohio Village Handbook for proper classification and take additional care in posting transactions to the Village's ledgers 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, management should utilize the Auditor of State website to access resources to assist in accurate completion of the notes to the financial statements.

VILLAGE OF SENECAVILLE
GUERNSEY COUNTY

SCHEDULE OF FINDINGS
DECEMBER 31, 2020 AND 2019
(Continued)

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

FINDING NUMBER 2020-003

Noncompliance/Material Weakness

Ohio Rev. Code § 5705.39 provides in part that total appropriations from each fund shall not exceed the total estimated resources. No appropriation measure is effective until the county auditor files a certificate that the total appropriations from each fund do not exceed the total official estimate or amended official estimate.

We noted that appropriations exceeded estimated resources at December 31, 2019, in the Sewer Operating Fund, in the amount of \$35,000. Upon further review, it was determined the Village did have adequate actual revenues and could have increased appropriations above the actual expenditures in 2019.

The Fiscal Officer should monitor estimated revenue and appropriations to ensure that appropriations are within estimated resources.

Officials' Response: We did not receive a response from the Officials to the findings reported above.

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VILLAGE OF SENECAVILLE, OHIO

P.O. Box 5 – 2020 West Alley
 Senecaville, OH 43780
 Telephone: (740) 685-8279
 Fax: (740) 685-1323

Amy Oliver, Mayor

Jacqueline Neuhart, Village Fiscal Officer

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS

DECEMBER 31, 2020 AND 2019

Finding Number	Finding Summary	Status	Additional Information
2018-001	Noncompliance/Material Weakness – Ohio Admin. Code §117-2-02(A).	Not Corrected	Village did not have a marshall or police officer after January 2020. Repeated as Finding 2020-001.
2018-002	Noncompliance/Material Weakness – Ohio Rev. Code § 5705.41(B).	Corrected	
2018-003	Noncompliance/Significant Deficiency – Ohio Rev. Code §5705.41(D).	Partially Corrected	Repeated as Management Letter comment.
2018-004	Noncompliance/Significant Deficiency – Ohio Rev. Code §135.18;	Corrected	
2018-005	Noncompliance - Ohio Rev. Code §5705.14(E)	Corrected	
2018-006	Village does not have a Fund Balance Policy	Corrected	
2018-007	Material Weakness – Village did not have procedures in place so accurately post authorized budgetary measurers to accounting system	Partially Corrected	Repeated as Finding 2020-003.

OHIO AUDITOR OF STATE KEITH FABER



VILLAGE OF SENECAVILLE

GUERNSEY 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 2/3/2022

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