



OHIO AUDITOR OF STATE  
**KEITH FABER**





VILLAGE OF WINTERSVILLE  
JEFFERSON COUNTY

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# OHIO AUDITOR OF STATE KEITH FABER



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## INDEPENDENT AUDITOR'S REPORT

Village of Wintersville  
Jefferson County  
200 Grove Street  
Wintersville, Ohio 43953

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 related notes of the Village of Wintersville, Jefferson 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 Section 117.38 and Ohio Administrative Code Section 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 Section 117.38 and Ohio Administrative Code Section 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 Section 117.38 and Ohio Administrative Code Section 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 the respective changes in financial position thereof for the year then ended.

***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 and the fiduciary fund type combined total as of and for the year ended December 31, 2020, and related notes of the Village, in accordance with the financial reporting provisions Ohio Revised Code Section 117.38 and Ohio Administrative Code Section 117-2-03(D) permit, described in Note 2.

***Emphasis of Matter***

As discussed in Note 11 to the financial statements, 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 Matters***

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

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

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

***Other Reporting Required by Government Auditing Standards***

In accordance with *Government Auditing Standards*, we have also issued our report dated August 26, 2021, 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

August 26, 2021

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**Village of Wintersville, Ohio**  
*Jefferson 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	Totals (Memorandum Only)
<b>Cash Receipts</b>			
Property and Other Local Taxes	\$189,750	\$176,595	\$366,345
Municipal Income Tax	1,144,238		1,144,238
Intergovernmental	54,183	1,752,934	1,807,117
Charges for Services	88,408	11,098	99,506
Fines, Licenses and Permits	72,479	1,252	73,731
Earnings on Investments	7,923	228	8,151
Miscellaneous	115,490	17,778	133,268
<i>Total Cash Receipts</i>	<u>1,672,471</u>	<u>1,959,885</u>	<u>3,632,356</u>
<b>Cash Disbursements</b>			
Current:			
Security of Persons and Property	713,955	312,328	1,026,283
Public Health Services	14,075	49,224	63,299
Leisure Time Activities	11,933		11,933
Community Environment	1,870		1,870
Transportation	266,016	705,557	971,573
General Government	458,590	16,197	474,787
Capital Outlay	0	974,185	974,185
<i>Total Cash Disbursements</i>	<u>1,466,439</u>	<u>2,057,491</u>	<u>3,523,930</u>
<i>Excess of Receipts Over (Under) Disbursements</i>	<u>206,032</u>	<u>(97,606)</u>	<u>108,426</u>
<b>Other Financing Receipts (Disbursements)</b>			
Other Debt Proceeds		55,300	55,300
Transfers In		3,000	3,000
Transfers Out	(3,000)		(3,000)
Other Financing Sources	31,323	8,406	39,729
<i>Total Other Financing Receipts (Disbursements)</i>	<u>28,323</u>	<u>66,706</u>	<u>95,029</u>
Special Item	852		852
<i>Net Change in Fund Cash Balances</i>	235,207	(30,900)	204,307
<i>Fund Cash Balances, January 1</i>	<u>150,386</u>	<u>388,350</u>	<u>538,736</u>
<i>Fund Cash Balances, December 31</i>	<u>\$385,593</u>	<u>\$357,450</u>	<u>\$743,043</u>

See accompanying notes to the basic financial statements

**Village of Wintersville, Ohio**  
*Jefferson County*  
*Combined Statement of Receipts, Disbursements*  
*and Changes in Fund Balances (Regulatory Cash Basis)*  
*Proprietary Fund Type*  
*For the Year Ended December 31, 2020*

	Proprietary Fund Type
	Enterprise
<b>Operating Cash Receipts</b>	
Charges for Services	\$2,314,152
<i>Total Operating Cash Receipts</i>	<i>2,314,152</i>
<b>Operating Cash Disbursements</b>	
Personal Services	446,427
Employee Fringe Benefits	274,680
Contractual Services	831,637
Supplies and Materials	184,351
Other	33,119
<i>Total Operating Cash Disbursements</i>	<i>1,770,214</i>
<i>Operating Income</i>	<i>543,938</i>
<b>Non-Operating Receipts (Disbursements)</b>	
Other Debt Proceeds	136,894
Intergovernmental Receipts	86,703
Miscellaneous Receipts	25,981
Capital Outlay	(279,830)
Principal Retirement	(281,847)
Interest and Other Fiscal Charges	(46,016)
Other Financing Sources	8,948
<i>Total Non-Operating Receipts (Disbursements)</i>	<i>(349,167)</i>
<i>Net Change in Fund Cash Balances</i>	<i>194,771</i>
<i>Fund Cash Balances, January 1</i>	<i>1,464,177</i>
<i>Fund Cash Balances, December 31</i>	<i>\$1,658,948</i>

*See accompanying notes to the basic financial statements*

**Village of Wintersville, Ohio**  
*Jefferson County*  
**Combined Statement of Additions, Deductions**  
*and Changes in Fund Balances (Regulatory Cash Basis)*  
**Fiduciary Fund Type**  
*For the Year Ended December 31, 2020*

	Fiduciary Fund Type
	Custodial
	Other Custodial
<b>Additions</b>	
Fines, Licenses and Permits for Distribution	\$ 73,186
<i>Total Additions</i>	73,186
<b>Deductions</b>	
Distributions to Other Governments	11,559
Other Distributions	61,627
<i>Total Deductions</i>	73,186
<i>Net Change in Fund Balances</i>	0
<i>Fund Cash Balances, January 1</i>	1,688
<i>Fund Cash Balances, December 31</i>	\$1,688

*See accompanying notes to the basic financial statements*

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**Village of Wintersville, Ohio**  
*Jefferson County*  
*Notes to the Financial Statements*  
*For the Year Ended December 31, 2020*

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**Note 1 – Reporting Entity**

The Village of Wintersville (the Village), Jefferson 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 Mayor is elected to a four-year term and votes only to break a tie. The Village provides police protection, park operations, building inspections, street maintenance and repairs, water and sewer utilities. The Village contracts with Wintersville Volunteer Fire Department to receive fire protection services.

**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) for all fiduciary fund types which are 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:

***OPWC Knolls Fund*** This fund accounts for and reports Ohio Public Works funds used in the construction and paving of the Knolls Street Project.

***CDBG Knolls Fund*** This fund accounts for and reports Community Development Block Grant used in the construction and paving of the Knolls Street Project.

***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 treatment and distribution 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.

**Village of Wintersville, Ohio**  
*Jefferson County*  
*Notes to the Financial Statements*  
*For the Year Ended December 31, 2020*

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***Fiduciary Funds*** Fiduciary funds include custodial funds.

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 Magistrate Court fines, bond and waivers.

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

***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 or object level of control, and appropriations may not exceed estimated resources. The Village Council must annually approve appropriation measures and subsequent amendments. Unencumbered appropriations lapse at year end.

***Estimated Resources*** Estimated resources include estimates of cash to be received (budgeted receipts) plus unencumbered 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 carried over, and need not be reappropriated.

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.

**Village of Wintersville, Ohio**  
*Jefferson County*  
*Notes to the Financial Statements*  
*For the Year Ended December 31, 2020*

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***Accumulated Leave***

In certain circumstances, such as upon leaving employment, employees are entitled to cash payments for unused leave. The financial statements do not include a liability for unpaid leave.

***Fund Balance***

Fund balance is divided into five 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:

***Nonspendable*** The Village classifies assets as *nonspendable* when legally or contractually required to maintain the amounts intact. For regulatory purposes nonspendable fund balance includes unclaimed monies that are required to be held for five years before they may be utilized by the Village and the nonexpendable portion of the corpus in permanent funds.

***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.

***Committed*** Council can *commit* amounts via formal action (resolution). The Village must adhere to these commitments unless the Council amends the resolution. Committed fund balance also incorporates contractual obligations to the extent that existing resources in the fund have been specifically committed to satisfy contractual requirements.

***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.

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 10.

**Village of Wintersville, Ohio**  
*Jefferson County*  
*Notes to the Financial Statements*  
*For the Year Ended December 31, 2020*

**Note 3 – 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	\$1,699,082	\$1,704,646	\$5,564
Special Revenue	2,471,781	2,026,591	(445,190)
Enterprise	6,662,846	2,572,678	(4,090,168)
Custodial	117,000	73,185	(43,815)
<b>Total</b>	<b>\$10,950,709</b>	<b>\$6,377,100</b>	<b>(\$4,573,609)</b>

2020 Budgeted vs. Actual Budgetary Basis Expenditures			
Fund Type	Appropriation Authority	Budgetary Expenditures	Variance
General	\$1,628,391	\$1,472,350	\$156,041
Special Revenue	1,967,102	2,059,734	(92,632)
Enterprise	6,664,688	2,377,907	4,286,781
Custodial	117,000	73,185	43,815
<b>Total</b>	<b>\$10,377,181</b>	<b>\$5,983,176</b>	<b>\$4,394,005</b>

**Note 4 – 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. A summary of the Village's deposit and investment accounts are as follows:

	2020
Demand deposits	\$2,049,211
Certificates of deposit	250,000
Other time deposits (savings and NOW accounts)	104,468
Total deposits	<b>\$2,403,679</b>

***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.



**Village of Wintersville, Ohio**  
*Jefferson County*  
*Notes to the Financial Statements*  
*For the Year Ended December 31, 2020*

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**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.

***Income Taxes***

The Village levies a municipal income tax of 1 percent on substantially all earned income arising from employment, residency, or business activities within the Village as well as certain income of residents earned outside of the Village.

Employers within the Village withhold income tax on employee compensation and remit the tax to the Regional Income Tax Agency either monthly or quarterly, as required. Corporations and other individual taxpayers pay estimated taxes quarterly and file a declaration annually.

**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.

***Commercial Insurance***

The Village has obtained commercial insurance for the following risks:

- Comprehensive property and general liability;
- Vehicles; and
- Errors and omissions.

**Village of Wintersville, Ohio**  
*Jefferson County*  
*Notes to the Financial Statements*  
*For the Year Ended December 31, 2020*

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**Note 7 – Defined Benefit 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 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. The Village has paid all contributions required through December 31, 2020.

**Note 8 – 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 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 9 – Debt**

Debt outstanding at December 31, 2020, was as follows:

**Village of Wintersville, Ohio**  
*Jefferson County*  
*Notes to the Financial Statements*  
*For the Year Ended December 31, 2020*

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	Principal	Interest Rate
Ohio Public Works Commission Loan CT32J	\$40,000	0.00%
Ohio Public Works Commission Loan CN40M	\$22,937	0.00%
Ohio Public Works Commission Loan CT46O	\$350,000	0.00%
Ohio Public Works Commission Loan CT71P	\$237,089	0.00%
Ohio Public Works Commission Loan CN28T	\$376,399	0.00%
Ohio Public Works Commission Loan CT55V	\$81,000	0.00%
Ohio Water Development Authority Loan 6281	\$1,514,604	1.00%
Ohio Water Development Authority Loan 6774	\$1,650,532	1.00%
Ohio Water Development Authority Loan 7787	\$792,975	1.00%
Ohio Water Development Authority Loan 8910	\$318,934	0.76%
USDA Loan	\$55,300	2.13%
Total	\$5,439,770	

Ohio Public Works Commission (OPWC) Loan CT32J was used to finance a road paving and reconstruction project. The loan is collateralized by the Village’s taxing authority.

Ohio Public Works Commission (OPWC) Loan NC40M was used to finance a Water Tank Refurbishment Project. The loan is collateralized by the Village’s taxing authority.

Ohio Public Works Commission (OPWC) Loan CT46O and Ohio Water Development Authority (OWDA) Loan 6281 were used to finance upgrades to the Village’s Wastewater Treatment Plant that were mandated by the EPA. This is a multi-phase project. This was phase I of the plant upgrades. The loan is collateralized by sewer receipts. The Village has agreed to set utility rates sufficient to cover OPWC debt service requirements.

Ohio Public Works Commission (OPWC) Loan CT71P is being used to finance phase II of the EPA mandated improvements to the Villages Wastewater Treatment Plant for pump station improvements. The loan is collateralized by sewer receipts. The Village has agreed to set utility rates sufficient to cover OPWC debt service requirements.

Ohio Public Works Commission (OPWC) Loan CN28T is being used to finance phase IV of the EPA mandated improvements to the Village’s Wastewater Treatment Plant for pump station improvements. The first scheduled payment on this issue is July 1, 2020. The loan is collateralized by sewer receipts. The Village has agreed to set utility rates sufficient to cover OPWC debt service requirements.

Ohio Public Works Commission (OPWC) Loan CT55V was used to finance a road paving and reconstruction project. The loan is collateralized by the Village’s taxing authority.

Ohio Water Development Authority (OWDA) Loan 6281 was used for the planning of phase I of the EPA mandated upgrades to the Village’s Wastewater Treatment Plant. The loan is collateralized by sewer receipts. The Village has agreed to set utility rates sufficient to cover OWDA debt service requirements.

Ohio Water Development Authority (OWDA) Loan 6774 is being used for phase II of the EPA mandated improvement to the Village’s Wastewater Treatment plant for pump station improvements. The Village has agreed to set utility rates sufficient to cover OWDA debt service requirements. No amortization schedule is available at this time.

**Village of Wintersville, Ohio**  
*Jefferson County*  
*Notes to the Financial Statements*  
*For the Year Ended December 31, 2020*

Ohio Water Development Authority (OWDA) Loan 7787 is being used for phase IV of the EPA mandated improvement to the Village's Wastewater Treatment plant for pump station improvements. The Village has agreed to set utility rates sufficient to cover OWDA debt service requirements. The Village is still receiving loan proceeds in 2020. No amortization schedule is available at this time.

Ohio Water Development Authority (OWDA) Loan 8910 is being used for phase V of the EPA mandated improvement to the Village's Wastewater Treatment plant for pump station improvements. The Village has agreed to set utility rates sufficient to cover OWDA debt service requirements. No amortization schedule is available at this time.

United States Department of Agriculture (USDA) Loan is being used to purchase and equip a Village police cruiser and to purchase body cameras for the Village Police Officers.

***Amortization***

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

Year Ending December 31:	OPWC CT32J	OPWC CN40M	OPWC CT46O	OPWC CT71P
2021	\$10,000	\$4,368	\$50,000	\$27,892
2022	5,000	2,184	25,000	13,946
2023	5,000	2,184	25,000	13,946
2024	5,000	2,184	25,000	13,946
2025	5,000	2,184	25,000	13,946
2026-2030	10,000	9,833	125,000	69,730
2031-2035			75,000	69,730
2036-2040				13,953
Total	<u>\$40,000</u>	<u>\$22,937</u>	<u>\$350,000</u>	<u>\$237,089</u>

Year Ending December 31:	OPWC CN28T	OWDA 6281	OPWC CT55V	OWDA 6774
2021	\$25,518	\$124,536	\$18,000	\$126,634
2022	12,759	124,536	9,000	126,634
2023	12,759	124,536	9,000	126,634
2024	12,759	124,536	9,000	126,634
2025	12,759	124,536	9,000	126,634
2026-2030	63,795	622,680	27,000	633,170
2031-2035	63,795	373,605		506,540
2036-2040	63,795			
2041-2045	63,795			
2046-2050	44,665			
Total	<u>\$376,399</u>	<u>\$1,618,965</u>	<u>\$81,000</u>	<u>\$1,772,880</u>

Year Ending December 31:	USDA
2021	\$11,726
2022	11,750
2023	11,820
2024	11,784
2025	11,744
Total	<u>\$58,824</u>

**Village of Wintersville, Ohio**  
*Jefferson County*  
*Notes to the Financial Statements*  
*For the Year Ended December 31, 2020*

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**Note 10 – Fund Balances**

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	Total
Outstanding Encumbrances	\$2,861	\$2,243	\$5,104
<i>Total</i>	<u>\$2,861</u>	<u>\$2,243</u>	<u>\$5,104</u>

The fund balance of special revenue funds is either restricted or committed. These restricted and committed amounts in the special revenue funds would include the outstanding encumbrances. In the general fund, outstanding encumbrances are considered assigned.

**Note 11 – 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 WINTERSVILLE  
JEFFERSON COUNTY**

**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
FOR THE YEAR ENDED DECEMBER 31, 2020**

<b>FEDERAL GRANTOR</b> <i>Pass Through Grantor</i> Program Title	<b>Federal CFDA Number</b>	<b>Pass Through Entity Identifying Number</b>	<b>Total Federal Expenditures</b>
<b>U.S. DEPARTMENT OF AGRICULTURE</b>			
<i>Direct Program</i>			
Community Facilities Loans and Grants Cluster	10.766	Direct	<u>\$50,493</u>
Total U.S. Department of Agriculture			<u>50,493</u>
<b>U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT</b>			
<i>Passed Through the Ohio Development Services Agency:</i>			
Community Development Residential Infrastructure	14.228	C-W-18-2JV-1	<u>428,240</u>
Total U.S. Department of Housing and Urban Development			<u>428,240</u>
<b>APPALACHIAN REGIONAL COMMISSION</b>			
<i>Passed Through Ohio Development Services Agency:</i>			
Appalachian Research, Technical Assistance, and Demonstration Projects	23.011	C-P-18-2JV-1	<u>196,035</u>
Total Appalachian Regional Commission			<u>196,035</u>
<b>U.S. DEPARTMENT OF THE TREASURY</b>			
<i>Passed Through Jefferson County:</i>			
COVID-19 Coronavirus Relief Fund	21.019		<u>217,756</u>
Total U.S. Department of the Treasury			<u>217,756</u>
<b>Total Expenditures of Federal Awards</b>			<b><u><u>\$892,524</u></u></b>

*The accompanying notes are an integral part of this schedule.*

**VILLAGE OF WINTERSVILLE  
JEFFERSON COUNTY**

**NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
2 CFR 200.510(b)(6)  
FOR THE YEAR ENDED DECEMBER 31, 2020**

**NOTE A – BASIS OF PRESENTATION**

The accompanying Schedule of Expenditures of Federal Awards (the Schedule) includes the federal award activity of the Village of Wintersville (the Village's) under programs of the federal government for the year ended December 31, 2020. The information on this Schedule is prepared in accordance with the requirements of Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Because the Schedule presents only a selected portion of the operations of the Village, it is not intended to and does not present the financial position or changes in net position of the Village.

**NOTE B – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

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

**NOTE C – INDIRECT COST RATE**

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

**NOTE D – COMMUNITY DEVELOPMENT BLOCK GRANT (CDBG) GRANT PROGRAM with  
REVOLVING LOAN CASH BALANCE**

The current cash balance on the Village's local program income account as of December 31, 2020 is \$0.

**NOTE E – MATCHING REQUIREMENTS**

Certain Federal programs require the Village to contribute non-Federal funds (matching funds) to support the Federally-funded programs. The Village has met its matching requirements. The Schedule does not include the expenditure of non-Federal matching funds.



# OHIO AUDITOR OF STATE KEITH FABER



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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 Wintersville  
Jefferson County  
200 Grove Street  
Wintersville, Ohio 43953

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 related notes of the Village of Wintersville, Jefferson County, (the Village) and have issued our report thereon dated August 26, 2021, wherein we noted the Village followed financial reporting provisions Ohio Revised Code Section 117.38 and Ohio Administrative Code Section 117-2-03(D) permit. 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.

Our consideration of internal control was for the limited purpose described in the preceding paragraph and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Therefore, unidentified material weaknesses or significant deficiencies may exist. However, as described in the accompanying schedule of findings we identified certain deficiencies in internal control over financial reporting, that we consider a material weakness and a significant deficiency.

*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 a 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. We consider finding 2020-001 described in the accompanying schedule of findings to be a material weakness.

*A significant deficiency* is a deficiency, or a combination of internal control deficiencies less severe than a material weakness, yet important enough to merit attention by those charged with governance. We consider findings 2020-002 and 2020-003 described in the accompanying schedule of findings to be significant deficiencies.

***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 statements. 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 no instances of noncompliance or other matters we must report under *Government Auditing Standards*.

***Village's Response to Findings***

The Village's responses to the findings identified in our audit are described in the accompanying schedule of findings and corrective action plan. We did not subject the Village's responses to the auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on them.

***Purpose of this Report***

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



Keith Faber  
Auditor of State  
Columbus, Ohio

August 26, 2021

# OHIO AUDITOR OF STATE KEITH FABER



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

Village of Wintersville  
Jefferson County  
200 Grove Street  
Wintersville, Ohio 43953

To the Village Council:

### ***Report on Compliance for the Major Federal Program***

We have audited the Village of Wintersville's (the Village) compliance with the applicable requirements described in the U.S. Office of Management and Budget (OMB) *Compliance Supplement* that could directly and materially affect the Village of Wintersville's major federal program for the year ended December 31, 2020. The *Summary of Auditor's Results* in the accompanying schedule of findings identifies the Village's major federal program.

### ***Management's Responsibility***

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

### ***Auditor's Responsibility***

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

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

**Opinion on the Major Federal Program**

In our opinion, the Village of Wintersville complied, in all material respects with the compliance requirements referred to above that could directly and materially affect its major federal program for the year ended December 31, 2020.

**Report on Internal Control Over Compliance**

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

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

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

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



Keith Faber  
Auditor of State  
Columbus, Ohio

August 26, 2021

**VILLAGE OF WINTERSVILLE  
JEFFERSON COUNTY**

**SCHEDULE OF FINDINGS  
2 CFR § 200.515  
DECEMBER 31, 2020**

**1. SUMMARY OF AUDITOR'S RESULTS**

<b>(d)(1)(i)</b>	<b>Type of Financial Statement Opinion</b>	Unmodified
<b>(d)(1)(ii)</b>	<b>Were there any material weaknesses in internal control reported at the financial statement level (GAGAS)?</b>	Yes
<b>(d)(1)(ii)</b>	<b>Were there any significant deficiencies in internal control reported at the financial statement level (GAGAS)?</b>	Yes
<b>(d)(1)(iii)</b>	<b>Was there any reported material noncompliance at the financial statement level (GAGAS)?</b>	No
<b>(d)(1)(iv)</b>	<b>Were there any material weaknesses in internal control reported for major federal programs?</b>	No
<b>(d)(1)(iv)</b>	<b>Were there any significant deficiencies in internal control reported for major federal programs?</b>	No
<b>(d)(1)(v)</b>	<b>Type of Major Programs' Compliance Opinion</b>	Unmodified
<b>(d)(1)(vi)</b>	<b>Are there any reportable findings under 2 CFR § 200.516(a)?</b>	No
<b>(d)(1)(vii)</b>	<b>Major Programs (list):</b>	CFDA # 14.228 – Community Development Residential Infrastructure
<b>(d)(1)(viii)</b>	<b>Dollar Threshold: Type A/B Programs</b>	Type A: > \$ 750,000 Type B: all others
<b>(d)(1)(ix)</b>	<b>Low Risk Auditee under 2 CFR § 200.520?</b>	No

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

**FINDING NUMBER 2020-001**

**Material Weakness – Financial Reporting**

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.

**FINDING NUMBER 2020-001 (Continued)**

The Fiscal Officer did not abide by the adopted chart of accounts in coding and classifying various transactions. This resulted in adjustments and reclassifications to the filed financial statements. The Village Fiscal Officer and management have agreed to and posted the adjustments to the Village's accounting records. The corrected amounts are reflected in the accompanying financial statements.

**Adjustments:**

<b>Fund Adjusted From:</b>	<b>Fund Adjusted To:</b>	<b>Amount</b>	<b>Explanation</b>
2063 Knolls CDBG Special Revenue	2909 Knolls ARC Special Revenue	\$168,000	Intergovernmental receipt and disbursement posted to the wrong fund.
5214 Phase V Collection System Enterprise	5201 Sewer Operating Enterprise	74,100	OPWC Grant receipt posted to the wrong fund.
5214 Phase V Collection Enterprise		74,100	To remove duplicate receipt.
5214 Phase V Collection Enterprise		74,100	To remove memo disbursement posted to the wrong fund.
5214 Phase V Collection System Enterprise		2,960	OPWC grant receipt and disbursement not posted.
5214 Phase V Collection System Enterprise		1,281	Memo post OWDA loan receipt and disbursement not posted.
5601 Sanitation Enterprise	5603 Sanitation RI Enterprise	9,760	Charges for Service receipts posted to the wrong fund.
General	2801 Law Enforcement Trust Special Revenue	1,700	Charges for Service receipt posted to the wrong fund.

**Reclassifications:**

<b>Fund:</b>	<b>Reclassified to:</b>	<b>Explanation</b>	<b>Amount</b>
2062 Knolls ARC Special Revenue	Capital Outlay Disbursements	To reclassify a Transportation disbursement.	\$195,518
2063 Knolls CDBG Special Revenue	Capital Outlay Disbursements	To reclassify a Transportation disbursement.	362,067
2011 Street Special Revenue	Capital Outlay Disbursements	To reclassify a Transportation disbursement.	112,872
2151 CARES Act Special Revenue	Intergovernmental Receipts	To reclassify County Intergovernmental receipts that were posted and classified as an Extraordinary Item.	219,712
2151 CARES Act Special Revenue	Capital Outlay Disbursements	To classify disbursements that were posted as Other Financing Uses.	108,493
2151 CARES Act Special Revenue	Public Health Disbursements	To classify disbursements that were posted as Other Financing Uses.	49,224
2151 CARES Act Special Revenue	Security of Persons & Property disbursements	To classify disbursements that were posted as Other Financing Uses.	60,039

**FINDING NUMBER 2020-001 (Continued)**

<b>Fund:</b>	<b>Reclassified to:</b>	<b>Explanation</b>	<b>Amount</b>
2910 Police Special Revenue	Security of Persons & Property Disbursements	To reclassify a refund that was posted as Debt Proceeds.	6,315
2011 Street Maintenance and Repair Special Revenue	Intergovernmental Receipts	To reclassify grant receipts posted as Other Financing Sources.	48,485
5201 Sewer Operating Enterprise	Loan Proceeds	To reclassify OWDA loan proceeds posted as Miscellaneous receipts.	115,900
5214 Phase V Collection System Enterprise	Loan Proceeds	To reclassify OWDA loan proceeds posted as Charges for Services receipts.	19,713
5214 Phase V Collection System Enterprise	Intergovernmental Receipts	To reclassify OPWC grant posted as Charges for Services receipts.	9,643

Other mispostings were identified, however they were not material and the Village decided not to make the adjustments.

Adjustments to the Financial Statement Notes included the following as shown in the AOS report shell on the AOS website:

- The Reporting Entity note did not have the most current information;
- Within the Summary of Significant Accounting Policies Note, the Deposits and Investments paragraph was not presented and information within this Note did not include the most current information;
- The Village included a Compliance note with a violation of the Ohio Revised Code which was not reflective of the period under audit;
- The Deposits and Investments Note did not include accurate figures and did not agree to the financial statements;
- The Budgetary Activity Note did not include accurate comparison tables and figures;
- The Property Taxes Note did not include the required information;
- The Debt Note did not report accurate ending principal balances for each loan and the amortization table was not included. In addition, a description of each debt was not included;
- The Defined Benefits Plan and Post-Employment Benefits notes were included, however, did not include the most current information;
- The Fund Balances note was not included; and
- The COVID-19 note was not included.

The Village did not have procedures in place to record transactions properly or procedures in place to include updated disclosures.

Failure to consistently follow a uniform chart of accounts increases the possibility the Village will not be able to identify, assemble, classify, record, and report its transactions correctly or to document compliance with finance-related legal and contractual requirements.

**FINDING NUMBER 2020-001 (Continued)**

The Fiscal Officer should maintain the accounting system to enable the Village to identify, assemble, analyze, classify, record, and report all transactions and to maintain accountability. All transactions should be properly coded and classified according to the UAN chart of accounts to help ensure that financial activity of the Village is accurately recorded and reported. In addition, the Village should review the financial statements and notes prior to report submission and ensure the most current version of the notes are used, which is located on the Auditor of State's website under Reference Material.

**Officials' Response:** See Corrective Action Plan.

**FINDING NUMBER 2020-002**

**Significant Deficiency – Budgetary Amounts Not Recorded in the Accounting System**

Sound accounting practices require accurately posting estimated receipts and appropriations to the ledgers to provide information for budget versus actual comparison and to allow the 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 the 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 following variances were identified:

<b>Fund</b>	<b>Appropriations per resolution</b>	<b>Appropriations per accounting system</b>	<b>Variance</b>	<b>Percentage</b>
General	\$1,625,370	\$1,701,774	\$76,404	4.70%

<b>Fund</b>	<b>Estimated Receipts per Certificate</b>	<b>Estimated Receipts per Accounting System</b>	<b>Variance</b>	<b>Percentage</b>
General	\$1,699,082	\$1,701,724	\$2,642	0.16
Street Special Revenue	405,873	390,264	15,609	3.84
State Highway Special Revenue	24,360	21,005	3,355	13.77
Sanitation Operating Enterprise	492,134	501,909	9,775	1.98

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 the Council were not properly posted to the accounting system. Additionally, the approved Certificate of Estimated Resources (and/or amendments thereof) was not posted to the accounting system.

Failure to accurately post the appropriations and estimated resources to the ledgers could result in overspending and negative cash balances.



**FINDING NUMBER 2020-002 (Continued)**

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 Council. The Village should then monitor budget versus actual reports to help ensure amended certificates of resources and appropriations have been properly posted to the ledgers.

**Officials' Response:** See Corrective Action Plan.

**FINDING NUMBER 2020-003**

**Significant Deficiency – Debt Schedule**

A debt schedule is to be completed for each debt instrument and should include, but not be limited to, the name of the issue, the date of issue, the interest rate, the original principal of the instrument, additional proceeds, principal and interest payments made during the year, ending principal balance, amount due within one year and an amount due in more than one year. In addition, the debt schedule should include principal and interest amounts due in each of the next five years, and in five year increments thereafter.

The Village failed to present an accurate debt schedule for 2020 since the schedule did not report accurate ending balances and debt proceeds were omitted. Failure to maintain a debt schedule inhibits the Village's ability to monitor debt activity including debt proceeds, payments, and balances. As a result of not preparing an accurate debt schedule, debt proceeds were inaccurately posted to the Village's financial records as intergovernmental receipts. This resulted in adjustments to the Village's financial statements.

**Officials' Response:** See Corrective Action Plan.

<b>3. FINDINGS AND QUESTIONED COSTS FOR FEDERAL AWARDS</b>
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None

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**Village of Wintersville**  
Office of the Administrator  
Municipal Complex, 200 Grove Street  
Wintersville, Ohio 43953

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**SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS**  
**2 CFR 200.511(b)**  
**DECEMBER 31, 2020**

<b>Finding Number</b>	<b>Finding Summary</b>	<b>Status</b>	<b>Additional Information</b>
2017-002	Significant Deficiency- Budgetary Measures	Not Corrected	Re-Issued as Finding 2020-002
2017-003	Material Weakness- Accurate Posting of Transactions	Not Corrected	Re-Issued as Finding 2020-001

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**CORRECTIVE ACTION PLAN**  
**2 CFR § 200.511(c)**  
**DECEMBER 31, 2020**

- Finding Number:** 2020-001 – Material Weakness – Financial Reporting  
**Planned Corrective Action:** The Village will follow the UAN chart of accounts and will use the most current version of notes.  
**Anticipated Completion Date:** 9/1/2021  
**Responsible Contact Person:** Denise Geanangel
- Finding Number:** 2020-002 – Significant Deficiency – Budgetary Amounts Not Recorded in the Accounting System  
**Planned Corrective Action:** The Village will accurately post the adopted appropriations and estimated resources in UAN.  
**Anticipated Completion Date:** 9/1/2021  
**Responsible Contact Person:** Denise Geanangel
- Finding Number:** 2020-003 – Significant Deficiency – Debt Schedule  
**Planned Corrective Action:** The Village will prepare an accurate debt schedule.  
**Anticipated Completion Date:** 9/1/2021  
**Responsible Contact Person:** Denise Geanangel

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# OHIO AUDITOR OF STATE KEITH FABER



**VILLAGE OF WINTERSVILLE**

**JEFFERSON 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 9/23/2021**

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](http://www.ohioauditor.gov)