



**VILLAGE OF CAMDEN  
PREBLE COUNTY  
REGULAR AUDIT  
FOR THE YEARS ENDED DECEMBER 31, 2020 - 2019**

313 Second St.  
Marietta, OH 45750  
740 373 0056

1907 Grand Central Ave.  
Vienna, WV 26105  
304 422 2203

150 W. Main St., #A  
St. Clairsville, OH 43950  
740 695 1569

1310 Market St., #300  
Wheeling, WV 26003  
304 232 1358

749 Wheeling Ave., #300  
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OHIO AUDITOR OF STATE  
KEITH FABER



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Village Council  
Village of Camden  
56 West Central Ave, P.O. Box 1  
Camden, Ohio 45311

We have reviewed the *Independent Auditor's Report* of the Village of Camden, Preble County, prepared by Perry & Associates, Certified Public Accountants, A.C., for the audit period January 1, 2019 through December 31, 2020. Based upon this review, we have accepted these reports in lieu of the audit required by Section 117.11, Revised Code. The Auditor of State did not audit the accompanying financial statements and, accordingly, we are unable to express, and do not express an opinion on them.

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

A handwritten signature in black ink that reads "Keith Faber".

Keith Faber  
Auditor of State  
Columbus, Ohio

**July 28, 2022**

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VILLAGE OF CAMDEN  
PREBLE COUNTY

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## INDEPENDENT AUDITOR'S REPORT

Village of Camden  
Preble County  
P.O. Box 1  
56 West Central Avenue  
Camden, Ohio 45311

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 Camden, Preble 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(C) 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(C), which is an accounting basis other than accounting principles generally accepted in the United States of America (GAAP), to satisfy these requirements.

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***Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles (Continued)***

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(C) 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.

***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 for each governmental, proprietary and fiduciary fund type 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 Section 117.38 and Ohio Administrative Code Section 117-2-03(C) permit, described in Note 2.

***Emphasis of Matter***

As discussed in Note 14 to the financial statements, during 2020, the Village adopted new accounting guidance in Governmental Accounting Standards Board Statement No. 84, *Fiduciary Activities*, added a separate Combined Statement of Additions, Deductions and Changes in Fund Balances (Regulatory Cash Basis) – All Fiduciary Fund Types, and removed the fund balance classifications from the Combined Statement of Receipts, Disbursements and Changes in Fund Balances (Regulatory Cash Basis) – All Government Fund Types. In addition, as discussed in Note 15 to the financial statements in 2020 and Note 12 to the financial statements in 2019, the financial impact of COVID-19 and the continuing emergency measures will 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 June 8, 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.



**Perry & Associates**  
Certified Public Accountants, A.C.  
Marietta, Ohio

June 8, 2022



**VILLAGE OF CAMDEN  
PREBLE 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	Capital Projects	Totals (Memorandum Only)
<b>Cash Receipts</b>				
Property and Other Local Taxes	\$ 169,126	\$ 38,093	\$ -	\$ 207,219
Municipal Income Tax	348,518	-	-	348,518
Intergovernmental	71,758	329,998	-	401,756
Charges for Services	43,618	-	-	43,618
Fines, Licenses and Permits	118,106	6,100	-	124,206
Earnings on Investments	11,573	-	-	11,573
Miscellaneous	84,620	-	-	84,620
<i>Total Cash Receipts</i>	<u>847,319</u>	<u>374,191</u>	<u>-</u>	<u>1,221,510</u>
<b>Cash Disbursements</b>				
Current:				
Security of Persons and Property	363,189	48,734	-	411,923
Public Health Services	675	3,959	-	4,634
Leisure Time Activities	-	64,644	-	64,644
Community Environment	-	11,506	-	11,506
Basic Utility Services	15,717	58,974	-	74,691
Transportation	-	600,104	-	600,104
General Government	271,891	959	-	272,850
Debt Service:				
Principal Retirement	24,119	1,644	-	25,763
Interest and Fiscal Charges	15,766	1,022	-	16,788
<i>Total Cash Disbursements</i>	<u>691,357</u>	<u>791,546</u>	<u>-</u>	<u>1,482,903</u>
<i>Excess of Receipts Over (Under) Disbursements</i>	<u>155,962</u>	<u>(417,355)</u>	<u>-</u>	<u>(261,393)</u>
<b>Other Financing Receipts (Disbursements)</b>				
Other Debt Proceeds	-	507,822	-	507,822
<i>Total Other Financing Receipts (Disbursements)</i>	<u>-</u>	<u>507,822</u>	<u>-</u>	<u>507,822</u>
<i>Net Change in Fund Cash Balances</i>	155,962	90,467	-	246,429
<i>Fund Cash Balances, January 1</i>	<u>740,088</u>	<u>102,051</u>	<u>421</u>	<u>842,560</u>
<i>Fund Cash Balances, December 31</i>	<u>\$ 896,050</u>	<u>\$ 192,518</u>	<u>\$ 421</u>	<u>\$ 1,088,989</u>

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

**VILLAGE OF CAMDEN  
PREBLE COUNTY**

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

	Enterprise
<b>Operating Cash Receipts</b>	
Charges for Services	\$ 648,390
<i>Total Operating Cash Receipts</i>	648,390
<b>Operating Cash Disbursements</b>	
Personal Services	169,539
Employee Fringe Benefits	54,658
Contractual Services	282,504
Supplies and Materials	50,522
Other	99,553
<i>Total Operating Cash Disbursements</i>	656,776
<i>Operating Income (Loss)</i>	(8,386)
<b>Non-Operating Receipts (Disbursements)</b>	
Special Assessments	269,933
Capital Outlay	(42,314)
Principal Retirement	(95,329)
Interest and Other Fiscal Charges	(58,294)
<i>Total Non-Operating Receipts (Disbursements)</i>	73,996
<i>Net Change in Fund Cash Balances</i>	65,610
<i>Fund Cash Balances, January 1</i>	1,067,183
<i>Fund Cash Balances, December 31</i>	\$ 1,132,793

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

VILLAGE OF CAMDEN  
PREBLE COUNTY

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

	<u>Other Custodial</u>
<b>Additions</b>	
Fines, Licenses and Permits for Distribution	\$ 131,831
<i>Total Additions</i>	<u>131,831</u>
<b>Deductions</b>	
Distributions to Other Governments	22,881
Distributions to Other Funds (Primary Gov't)	107,122
Other Distributions	2,271
<i>Total Deductions</i>	<u>132,274</u>
Net Change in Fund Balances	(443)
<i>Fund Cash Balances, January 1</i>	<u>4,596</u>
<i>Fund Cash Balances, December 31</i>	<u><u>\$ 4,153</u></u>

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

**VILLAGE OF CAMDEN  
PREBLE COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED DECEMBER 31, 2020**

**Note 1 - Reporting Entity**

The Village of Camden (the Village), Preble County, is a body politic and corporate established to exercise 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 water and sewer utilities, park operations and police services.

***Jointly Governed Organization***

The Village participates in a jointly governed organization. Note 12 to the financial statements provide 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) 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:

***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, maintenance, and repair of streets within the Village.

***Coronavirus Relief Fund*** – The coronavirus relief fund accounts for the receipts and disbursements related to the CARES Act grant.

***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:

***State Grant Fund*** – The Village received a loan from ODOT in prior years to pave streets within the Village.

**VILLAGE OF CAMDEN  
PREBLE COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED DECEMBER 31, 2020**

**Note 2 – Summary of Significant Accounting Policies (Continued)**

**Fund Accounting (Continued)**

**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.

**Trash Fund** – The trash fund accounts for the provision of trash services to the residents and commercial users within the Village.

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

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

For regulatory purposes, certain own source revenues are permitted to flow through clearing funds presented as custodial funds. The amounts distributed to the other funds of the entity are identified on the combined statement of additions, deductions and changes in fund balances (regulatory cash basis) all fiduciary fund types. Also, for regulatory purposes, certain deposits and clearing funds are permitted to be presented as custodial funds.

**Basis of Accounting**

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

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

**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. Appropriations lapse at year end.

VILLAGE OF CAMDEN  
PREBLE COUNTY

NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED DECEMBER 31, 2020

**Note 2 – Summary of Significant Accounting Policies (Continued)**

**Budgetary Process (Continued)**

**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 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.

**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. The Village did not have any *nonspendable* fund balances.

**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.

**VILLAGE OF CAMDEN  
PREBLE COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED DECEMBER 31, 2020**

**Note 2 – Summary of Significant Accounting Policies (Continued)**

**Fund Balance (Continued)**

**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 13.

**Note 3 – Budgetary Activity**

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

<b>2020 Budgeted vs. Actual Receipts</b>			
<b>Fund Type</b>	<b>Budgeted Receipts</b>	<b>Actual Receipts</b>	<b>Variance</b>
General	\$ 1,611,941	\$ 847,319	\$ (764,622)
Special Revenue	859,866	882,013	22,147
Enterprise	927,500	918,323	(9,177)
Total	\$ 3,399,307	\$ 2,647,655	\$ (751,652)

<b>2020 Budgeted vs. Actual Budgetary Basis Expenditures</b>			
<b>Fund Type</b>	<b>Appropriation Authority</b>	<b>Budgetary Expenditures</b>	<b>Variance</b>
General	\$ 1,805,861	\$ 691,357	\$ 1,114,504
Special Revenue	919,730	791,546	128,184
Enterprise	1,275,858	852,713	423,145
Total	\$ 4,001,449	\$ 2,335,616	\$ 1,665,833

**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:

	<b>2020</b>
<b>Cash Management Pool:</b>	
Demand Deposits	\$ 1,821,835
Certificates of Deposit	404,100
Total deposits	\$ 2,225,935

**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. Deposits totaling \$154,100 were collateralized by Somerville Bank's collateral pool, which is not a part of OPCS and is not a legal method for collateralization.

**VILLAGE OF CAMDEN  
PREBLE 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 homestead and rollback deductions. The financial statements include homestead and rollback 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.

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

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 Village 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.

**Note 7 - Defined Benefit Pension Plans**

***Ohio Public Employees Retirement System***

15 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 healthcare 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.



**VILLAGE OF CAMDEN  
PREBLE COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED DECEMBER 31, 2020**

**Note 7 - Defined Benefit Pension Plans (Continued)**

***Ohio Police and Fire Retirement System***

4 Village 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 healthcare 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:

	Principal	Interest Rate
OWDA Loan #4410	\$ 124,982	4.29%
OWDA Loan #4676	500,408	4.12%
OWDA Loan #4751	1,012,875	4.47%
OWDA Loan #6027	2,417,451	1.50%
OPWC Loan CT63J	90,000	0.00%
Town Hall Loan	504,074	3.10%
ODOT SIB Loan 2020	507,822	3.00%
Total	\$ 5,157,612	

The Ohio Water Development Authority Loan #4410 relates to water system improvements. The loan will be repaid in semiannual installments of \$5,438 including interest over 30 years. The loan is collateralized by water receipts. The Village has agreed to set utility rates sufficient to cover OWDA debt service requirements.

The Ohio Water Development Authority Loan #4676 relates to the water system improvements. The loan will be repaid in semiannual installments of \$23,739 including interest over 30 years. The loan is collateralized by water receipts. The Village has agreed to set utility rates sufficient to cover OWDA debt service requirements.

The Ohio Water Development Authority Loan #4751 relates to the water system improvements. The loan will be repaid in semiannual installments of \$44,193 including interest over 30 years. The loan is collateralized by water receipts. The Village has agreed to set utility rates sufficient to cover OWDA debt service requirements.

**VILLAGE OF CAMDEN  
PREBLE COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED DECEMBER 31, 2020**

**Note 9 – Debt (Continued)**

The Ohio Water Development Authority Loan #6027 relates to the water system improvements. The loan will be repaid in semiannual installments of \$61,223 including interest over 30 years. The loan is collateralized by water receipts. The Village has agreed to set utility rates sufficient to cover OWDA debt service requirements.

The Ohio Public Works Commission (OPWC) Loan #CT63J relates to the water system improvements. The loan will be repaid in semiannual installments of \$5,625 over 20 years. The loan is collateralized by water and sewer receipts.

In 2014, the Village took out a line of credit from First Financial Bank to rebuild it's Town Hall. The amount of credit was for \$600,000. The Village is repaying this line of credit on a monthly basis at \$3,371 a month. Phase 2 of the project (upstairs) should begin in 2021. The Village has been awarded \$100,000 in a grant and anticipates more grants toward Phase 2. The remaining balance will be borrowed from the bank adding to the current line of credit. No amortization schedule is currently available.

In 2020, the Village entered into a loan agreement with Ohio Department of Transportation (ODOT) to cover paving streets within the Village of Camden at a 0% interest for the first year with payments beginning in 2023. No amortization schedule is currently available.

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

Year ending December 31:	OWDA Loan #4410	OWDA Loan #4676	OWDA Loan #4751	OWDA Loan #6027	OPWC Loan
2021	\$ 10,518	\$ 40,633	\$ 79,335	\$ 122,445	\$ 11,250
2022	10,534	40,657	79,521	122,445	11,250
2023	10,551	40,684	79,716	122,445	11,250
2024	10,569	40,711	79,920	122,445	11,250
2025	10,587	40,740	80,132	122,445	11,250
2026-2030	53,244	204,171	404,206	612,225	33,750
2031-2035	53,844	205,086	411,168	612,225	-
2036-2040	10,853	82,335	208,717	612,225	-
2041-2045	-	-	-	428,559	-
Total	<u>\$ 170,700</u>	<u>\$ 695,017</u>	<u>\$ 1,422,715</u>	<u>\$ 2,877,459</u>	<u>\$ 90,000</u>

**Note 10 – Construction and Contractual Commitments**

The Village of Camden is working with Choice One Engineering for upgrades to the intersection of 725/127.

Kramer and Associates is currently starting work on the West Central Ave. project which is sidewalks, curbs and drainage; East Central Ave. project which includes sidewalks and curbs and the walking path along 127.

**Note 11 – Contingent Liabilities**

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

**VILLAGE OF CAMDEN  
PREBLE COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED DECEMBER 31, 2020**

**Note 12 – Jointly Governed Organizations**

The Camden-Somers Fire and Rescue Protections District, Preble County in a jointly governed organization established by resolution passed by the Village of Camden January 7, 2002 and by Somers Township January 14, 2002, to unite the entities in the management of the district which provides fire, ambulance, emergency medical and rescue services to the residents with these two areas. The District is governed by a Board made up of three representatives appointed by the Village of Camden and three representatives appointed by Somers Township, known as the Camden Somers Fire and Rescue Protection District Board of Trustees. Financial information about the District can be obtained from the District at 111 West Central Ave., Camden, Ohio 45311.

**Note 13 – 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 Village had no outstanding encumbrances.

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

**Note 14 – Change in Accounting Principles**

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

**Note 15 – 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. 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.

**Note 16 – Subsequent Events**

In regards to the ongoing lawsuit, *Village of Camden, Ohio v. Cargill and Central Salt*, for damages to the Village's water supply, the Village received settlement in 2021 from both companies. The Village received \$750,000 from Central Salt on June 16, 2021 and \$750,000 from Cargill on June 21, 2021.

**VILLAGE OF CAMDEN  
PREBLE 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	Capital Projects	Totals (Memorandum Only)
<b>Cash Receipts</b>				
Property and Other Local Taxes	\$ 175,569	\$ 40,664	\$ -	\$ 216,233
Municipal Income Tax	415,327	-	-	415,327
Intergovernmental	60,795	119,546	-	180,341
Charges for Services	98,530	-	-	98,530
Fines, Licenses and Permits	77,078	3,660	-	80,738
Earnings on Investments	8,622	-	-	8,622
Miscellaneous	19,760	-	-	19,760
<i>Total Cash Receipts</i>	<u>855,681</u>	<u>163,870</u>	<u>-</u>	<u>1,019,551</u>
<b>Cash Disbursements</b>				
Current:				
Security of Persons and Property	339,725	-	-	339,725
Public Health Services	225	-	-	225
Basic Utility Services	14,705	2,378	-	17,083
Transportation	-	113,768	-	113,768
General Government	326,004	2,000	-	328,004
Capital Outlay	11,151	-	-	11,151
Debt Service:				
Principal Retirement	149,572	58,007	-	207,579
Interest and Fiscal Charges	14,292	1,993	-	16,285
<i>Total Cash Disbursements</i>	<u>855,674</u>	<u>178,146</u>	<u>-</u>	<u>1,033,820</u>
<i>Net Change in Fund Cash Balances</i>	7	(14,276)	-	(14,269)
<i>Fund Cash Balances, January 1 (Restated - See Note 13)</i>	<u>740,081</u>	<u>116,327</u>	<u>421</u>	<u>856,829</u>
<b>Fund Cash Balances, December 31</b>				
Restricted	-	102,051	421	102,472
Assigned	193,920	-	-	193,920
Unassigned	546,168	-	-	546,168
<i>Fund Cash Balances, December 31</i>	<u>\$ 740,088</u>	<u>\$ 102,051</u>	<u>\$ 421</u>	<u>\$ 842,560</u>

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

**VILLAGE OF CAMDEN  
PREBLE 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 Type	Fiduciary Fund Type	Totals
	Enterprise	Custodial	(Memorandum Only)
<b>Operating Cash Receipts</b>			
Charges for Services	\$ 698,725	\$ -	\$ 698,725
Fines, Licenses and Permits	-	77,449	77,449
<i>Total Operating Cash Receipts</i>	<u>698,725</u>	<u>77,449</u>	<u>776,174</u>
<b>Operating Cash Disbursements</b>			
Personal Services	157,681	-	157,681
Employee Fringe Benefits	49,890	-	49,890
Contractual Services	266,842	-	266,842
Supplies and Materials	56,131	-	56,131
Other	29,568	77,585	107,153
<i>Total Operating Cash Disbursements</i>	<u>560,112</u>	<u>77,585</u>	<u>637,697</u>
<i>Operating Income (Loss)</i>	<u>138,613</u>	<u>(136)</u>	<u>138,477</u>
<b>Non-Operating Receipts (Disbursements)</b>			
Special Assessments	269,864	-	269,864
Capital Outlay	(27,773)	-	(27,773)
Principal Retirement	(167,550)	-	(167,550)
Interest and Other Fiscal Charges	(113,901)	-	(113,901)
<i>Total Non-Operating Receipts (Disbursements)</i>	<u>(39,360)</u>	<u>-</u>	<u>(39,360)</u>
<i>Net Change in Fund Cash Balances</i>	99,253	(136)	99,117
<i>Fund Cash Balances, January 1 (Restated - See Note 13)</i>	<u>967,930</u>	<u>4,732</u>	<u>972,662</u>
<i>Fund Cash Balances, December 31</i>	<u>\$ 1,067,183</u>	<u>\$ 4,596</u>	<u>\$ 1,071,779</u>

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

**VILLAGE OF CAMDEN  
PREBLE COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED DECEMBER 31, 2019**

**Note 1 - Reporting Entity**

The Village of Camden (the Village), Preble County, is a body politic and corporate established to exercise 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 water and sewer utilities, park operations and police services.

***Jointly Governed Organization***

The Village participates in a jointly governed organization. Note 11 to the financial statements provide 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) 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:

***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, maintenance, and repair of streets within the Village.

***Permissive Motor Vehicle License Tax Fund*** – The Permissive Motor Vehicle License Fund accounts for and reports money funds distributed to the Village from vehicle registration municipal permissive tax funds for use in accordance with statute.

***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:

***State Grant Fund*** – The Village received a loan from ODOT in prior years to pave streets within the Village.

**VILLAGE OF CAMDEN  
PREBLE COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED DECEMBER 31, 2019**

**Note 2 – Summary of Significant Accounting Policies (Continued)**

**Fund Accounting (Continued)**

**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.

**Water Debt Service Fund** – The water debt service fund accounts for loans obtained through Ohio Water Development Authority.

**Fiduciary Funds** Fiduciary funds include private purpose trust funds and custodial funds. Trust funds account for assets held under a trust agreement for individuals, private organizations, or other governments which are not available to support the Village's own programs.

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 the activity of the Village's 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 Section 117-2-03 (C). This basis is similar to the cash receipts and disbursements accounting basis. The Board recognizes receipts when received in cash rather than when earned, and recognizes disbursements when paid rather than when a liability is incurred. Budgetary presentations report budgetary expenditures when a commitment is made (i.e., when an encumbrance is approved).

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

**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 2019 budgetary activity appears in Note 3.

**VILLAGE OF CAMDEN  
PREBLE COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED DECEMBER 31, 2019**

**Note 2 – Summary of Significant Accounting Policies (Continued)**

***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.

***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.

***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*. Governmental funds other than the general fund report all fund balances as *assigned* unless they are restricted or committed. In the general fund, *assigned* amounts represent intended uses established by Village Council or a Village official delegated that authority by resolution, or by State Statute.

***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.



**VILLAGE OF CAMDEN  
PREBLE COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED DECEMBER 31, 2019**

**Note 3 – Budgetary Activity**

Budgetary activity for the year ending December 31, 2019 follows:

<b>2019 Budgeted vs. Actual Receipts</b>			
<b>Fund Type</b>	<b>Budgeted Receipts</b>	<b>Actual Receipts</b>	<b>Variance</b>
General	\$ 1,392,750	\$ 855,681	\$ (537,069)
Special Revenue	139,000	163,870	24,870
Enterprise	907,500	968,589	61,089
Total	\$ 2,439,250	\$ 1,988,140	\$ (451,110)

<b>2019 Budgeted vs. Actual Budgetary Basis Expenditures</b>			
<b>Fund Type</b>	<b>Appropriation Authority</b>	<b>Budgetary Expenditures</b>	<b>Variance</b>
General	\$ 1,626,690	\$ 859,819	\$ 766,871
Special Revenue	208,419	178,810	29,609
Enterprise	1,187,905	873,042	314,863
Total	\$ 3,023,014	\$ 1,911,671	\$ 1,111,343

**Note 4 – Deposits and Investments**

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

	<b>2019</b>
Demand Deposits	\$ 1,521,812
Certificates of Deposit	392,527
Total deposits	\$ 1,914,339

**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. Deposits totaling \$142,527 were collateralized by Somerville Bank’s collateral pool, which is not a part of OPCS and is not a legal method for collateralization.

**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 homestead and rollback deductions. The financial statements include homestead and rollback 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.

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

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

**VILLAGE OF CAMDEN  
PREBLE COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED DECEMBER 31, 2019**

**Note 5 – Taxes (Continued)**

***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 Village 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.

**Note 7 - Defined Benefit Pension Plans**

***Ohio Public Employees Retirement System***

10 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 healthcare 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, 2019.

***Ohio Police and Fire Retirement System***

3 Village 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 healthcare 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, 2019.

**VILLAGE OF CAMDEN  
PREBLE COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED DECEMBER 31, 2019**

**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 2019. The portion of employer contributions allocated to health care for OPERS members in the Member Directed Plan was 4.0 percent during calendar year 2019. 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, 2019 was as follows:

	<u>Principal</u>	<u>Interest Rate</u>
OWDA Loan #4410	\$ 127,681	4.29%
OWDA Loan #4676	510,506	4.12%
OWDA Loan #4751	1,031,838	4.47%
OWDA Loan #6027	2,460,222	1.50%
OPWC Loan CT63J	101,250	0.00%
Town Hall Loan	528,232	3.10%
ODOT SIB Loan 2016	11,153	3.00%
Total	<u>\$ 4,770,882</u>	

The Ohio Water Development Authority Loan #4410 relates to water system improvements. The loan will be repaid in semiannual installments of \$5,438 including interest over 30 years. The loan is collateralized by water receipts. The Village has agreed to set utility rates sufficient to cover OWDA debt service requirements.

The Ohio Water Development Authority Loan #4676 relates to the water system improvements. The loan will be repaid in semiannual installments of \$23,739 including interest over 30 years. The loan is collateralized by water receipts. The Village has agreed to set utility rates sufficient to cover OWDA debt service requirements.

The Ohio Water Development Authority Loan #4751 relates to the water system improvements. The loan will be repaid in semiannual installments of \$44,193 including interest over 30 years. The loan is collateralized by water receipts. The Village has agreed to set utility rates sufficient to cover OWDA debt service requirements.

The Ohio Water Development Authority Loan #6027 relates to the water system improvements. The loan will be repaid in semiannual installments of \$61,223 including interest over 30 years. The loan is collateralized by water receipts. The Village has agreed to set utility rates sufficient to cover OWDA debt service requirements.

The Ohio Public Works Commission (OPWC) Loan #CT63J relates to the water system improvements. The loan will be repaid in semiannual installments of \$5,625 over 20 years. The loan is collateralized by water and sewer receipts.

**VILLAGE OF CAMDEN  
PREBLE COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED DECEMBER 31, 2019**

**Note 9 – Debt (Continued)**

In 2014, the Village took out a line of credit from First Financial Bank to rebuild it's Town Hall. The amount of credit was for \$600,000. The Village is repaying this line of credit on a monthly basis at \$3,371 a month. We hope to be starting on phase II of the rebuild in 2020 and will be adding to this line of credit. We are awaiting confirmation about grants to help with our restoration of the upstairs. No amortization schedule is currently available.

In 2015, the Village entered into a loan agreement with Ohio Department of Transportation (ODOT) to cover paving streets within the Village of Camden at a 0% interest for the first year with payments beginning in 2018. The balance noted in the 2018 financial statements was \$200,000, however the actual loan balance as of December 31, 2018 should have been noted as \$205,475.

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

Year ending December 31:	OWDA Loan #4410	OWDA Loan #4676	OWDA Loan #4751	OWDA Loan #6027	OPWC Loan	ODOT SIB Loan
2020	\$ 5,253	\$ 20,308	\$ 39,601	\$ 61,223	\$ 11,250	\$ 18,084
2021	10,518	40,634	79,336	122,445	11,250	-
2022	10,535	40,659	79,522	122,445	11,250	-
2023	10,552	40,685	79,717	122,445	11,250	-
2024	10,570	40,713	79,921	122,445	11,250	-
2025-2029	53,143	204,016	402,994	612,227	45,000	-
2030-2034	53,719	204,893	409,655	612,227	-	-
2035-2039	21,678	123,438	291,588	612,227	-	-
2040-2044	-	-	-	551,004	-	-
Total	<u>\$ 175,968</u>	<u>\$ 715,346</u>	<u>\$ 1,462,334</u>	<u>\$ 2,938,688</u>	<u>\$ 101,250</u>	<u>\$ 18,084</u>

**Note 10 – Contingent Liabilities**

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

**Note 11 – Jointly Governed Organizations**

The Camden-Somers Fire and Rescue Protections District, Preble County in a jointly governed organization established by resolution passed by the Village of Camden January 7, 2002 and by Somers Township January 14, 2002, to unite the entities in the management of the district which provides fire, ambulance, emergency medical and rescue services to the residents with these two areas. The District is governed by a Board made up of three representatives appointed by the Village of Camden and three representatives appointed by Somers Township, known as the Camden Somers Fire and Rescue Protection District Board of Trustees. Financial information about the District can be obtained from the District at 111 West Central Ave., Camden, Ohio 45311.

**Note 12 – 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. 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.

**VILLAGE OF CAMDEN  
PREBLE COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED DECEMBER 31, 2019**

**Note 13 – Restatement of Fund Balances**

The Village's fund cash balances at January 1, 2019 have been restated for an error in the prior year audit adjustments as well as to move the beginning balance of the Drug Law Enforcement Fund to the General Fund. These adjustments resulted in the following changes in fund balances at January 1, 2019:

	Governmental Fund Types			Totals (Memorandum Only)
	General	Special Revenue	Capital Projects	
Fund Balance at December 31, 2018 as Previously Reported	\$ 743,673	\$ 116,537	\$ 421	\$ 860,631
Error in prior year audit adjustment Adjustment to reclassify Drug Law Enforcement Fund beginning balance to the General Fund.	(3,802)	-	-	(3,802)
	210	(210)	-	-
Fund Balance January 1, 2019 as Restated	\$ 740,081	\$ 116,327	\$ 421	\$ 856,829
	Proprietary Fund Type	Fiduciary Fund Type	Totals (Memorandum Only)	
	Enterprise	Agency/ Custodial		
Fund Balance at December 31, 2018 as Previously Reported	\$ 967,930	\$ 4,038	\$ 971,968	
Error in prior year audit adjustment	-	694	694	
Fund Balance January 1, 2019 as Restated	\$ 967,930	\$ 4,732	\$ 972,662	



313 Second St.  
Marietta, OH 45750  
740.373.0056

1907 Grand Central Ave.  
Vienna, WV 26105  
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St. Clairsville, OH 43950  
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1310 Market Street, Suite 300  
Wheeling, WV 26003  
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749 Wheeling Ave., Suite 300  
Cambridge, OH 43725  
740.435.3417

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

Village of Camden  
Preble County  
P.O. Box 1  
56 West Central Avenue  
Camden, Ohio 45311

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 Camden**, Preble County, (the Village) and have issued our report thereon dated June 8, 2022, wherein we noted the Village followed financial reporting provisions Ohio Revised Code Section 117.38 and Ohio Administrative Code Section 117-2-03(C) permit. We also noted the Village adopted new accounting guidance in Governmental Accounting Standards Board Statement No. 84, *Fiduciary Activities*, added a separate Combined Statement of Additions, Deductions and Changes in Fund Balances (Regulatory Cash Basis) – All Fiduciary Fund Types, and removed the fund balance classifications from the Combined Statement of Receipts, Disbursements and Changes in Fund Balances (Regulatory Cash Basis) – All Government Fund Types. In addition, we noted the financial impact of COVID-19 and the continuing emergency measures will impact subsequent periods of the Village.

***Internal Control Over Financial Reporting***

As part of our financial statement audit, we considered the Village's internal control over financial reporting (internal control) 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.

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***Internal Control Over Financial Reporting (Continued)***

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 audit findings that we consider material weaknesses. We consider findings 2020-001 and 2020-002 to be material weaknesses.

***Compliance and Other Matters***

As part of reasonably assuring whether the Village's financial statements are free of material misstatement, we tested its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could directly and materially affect the 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 instances of noncompliance or other matters we must report under *Government Auditing Standards* which are described in the accompanying schedule of audit findings as items 2020-002 through 2020-005.

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

The Village's responses to the findings identified in our audit are described in the accompanying schedule of audit findings. 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.



**Perry and Associates**  
Certified Public Accountants, A.C.  
Marietta, Ohio

June 8, 2022

**VILLAGE OF CAMDEN  
PREBLE COUNTY**

**SCHEDULE OF AUDIT FINDINGS  
FOR THE YEARS ENDED DECEMBER 31, 2020 AND 2019**

<b>FINDINGS RELATED TO THE FINANCIAL STATEMENTS REQUIRED TO BE REPORTED IN ACCORDANCE WITH GAGAS</b>
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**FINDING NUMBER 2020-001**

**Material Weakness**

**Financial Reporting**

Accurate financial reporting is the responsibility of the Clerk-Treasurer and is essential to ensure information provided to the readers of the financial statements is accurate. The Village should have procedures in place to prevent or detect material misstatements for the accurate presentation of the Village's financial statements. The Village did not always accurately post receipts and disbursements to the Village's accounting system. The following errors were noted:

- Debt payments that should have been allocated between principal and interest were posted to Security of Persons and Property and General Government in the General Fund, to Transportation in the Street Construction, Maintenance, and Repair and Permissive Motor Vehicle License Tax Funds, and to Supplies and Materials in the Water and Sewer Funds in 2020 and 2019;
- Debt proceeds were posted as Special Assessments in the Street Construction, Maintenance, and Repair Fund in 2020;
- One local government receipt in 2020 and one local government receipt in 2019 were allocated at 92.5% and 7.5% between the Street Construction, Maintenance, and Repair and State Highway Funds when they should have been posted to the General Fund;
- County auto license tax receipts were posted entirely to the Street Construction, Maintenance, and Repair Fund when 7.5% of each receipt should have been allocated to the State Highway Fund in 2020 and 2019;
- Mayor's Court activity was not properly posted in the Custodial Fund in 2020 and 2019. The Clerk-Treasurer would net the receipts and disbursements on the bank statement each month and enter either a receipt, disbursement, or fund balance adjustment into UAN. Adjustments have been made to remove these net postings and to record the proper amounts in the Custodial Fund;
- Drug Law Enforcement Fund activity was not properly posted in 2020 and 2019. Like with Mayor's Court, the Clerk-Treasurer would net the receipts and disbursements on the bank statement each month and enter either a receipt, disbursement, or fund balance adjustment into UAN. Upon further review of the receipt source for this fund and through consultation with AOS, it was determined this activity should not be in a Special Revenue Fund and should instead be reported in the General Fund. Adjustments have been made to remove these net postings and to record the proper amounts in the General Fund as well as to adjust the beginning fund balance of the Drug Law Enforcement Fund to the General Fund;
- As noted in Finding 2020-002, receipts and disbursements for the Court Computerization Fund were not properly recorded; and
- A portion of the General Fund balance should have been reported as Assigned due to year end outstanding encumbrances and subsequent year appropriations exceeding estimated receipts in 2019.

Not posting receipts and disbursements accurately resulted in the financial statements requiring several reclassifications and adjustments. The financial statements reflect all reclassifications and adjustments. The Village has made these adjustments to its accounting system.



VILLAGE OF CAMDEN  
PREBLE COUNTY

SCHEDULE OF AUDIT FINDINGS  
FOR THE YEARS ENDED DECEMBER 31, 2020 AND 2019

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

FINDING NUMBER 2020-001 (Continued)

**Material Weakness (Continued)**

**Financial Reporting (Continued)**

The following reclassifications were inconsequential to the overall financial statements of the Village for December 31, 2020 and 2019 and were not posted to the financial statements or ledgers:

- A Body Armor Grant receipt was recorded as Miscellaneous instead of Intergovernmental in the General Fund in 2020 and Charges for Services instead of Intergovernmental in the General Fund in 2019;
- An Ohio Bureau of Workers Compensation dividend was recorded as Charges for Services instead of Miscellaneous in the General Fund in 2019;
- A sale of a backhoe was recorded as Charges for Services instead of Sale of Capital Assets in the General Fund in 2019; and
- A property tax rollback receipt was recorded as Property and Other Local Taxes instead of Intergovernmental in the General Fund in 2019.

Corrections were also made to the notes to the financial statements both to correct errors and to adjust for audit adjustments.

To help ensure accuracy and reliability in the financial reporting process, we recommend that management perform a detailed review of its draft financial statements. Such review should include procedures to ensure that all sources of revenues and expenses are properly identified and classified on the financial statements.

We also recommend the Clerk-Treasurer refer to the Ohio Village Handbook and other Auditor of State resources for guidance to determine the proper establishment of receipt and disbursement accounts and posting of receipts and disbursements.

**Officials' Response** – We did not receive a response from Officials to this finding.

FINDING NUMBER 2020-002

**Material Weakness/Noncompliance**

According to **Auditor of State Bulletin 97-019**, while there is no provision in **Ohio Rev. Code Ch. 1905** that explicitly establishes a mayor's court computerization fund similar to **Ohio Rev. Code § 1901.261 and 1907.261**, it is the Auditor of State's opinion that the mayor's courts are also able to establish a computer fund. The fee charged to computerize operations of the court the office of the clerk of its court must be placed in a special revenue fund.

During the audit period, the computerization fees collected were not paid into a special revenue fund and were instead maintained within the Custodial Fund, because a special revenue fund for these fees had not been set up on the Village's books. Disbursements for computerization were also recorded in the Custodial Fund. The financial statements have been adjusted to add the Court Computerization Fund and reflect this activity in Special Revenue rather than Custodial.

We recommend the Village Fiscal Officer pay all future court computerization fees and record all computerization disbursements into the Court Computerization Fund.

**Officials' Response** – Computer fund is now set up.

**VILLAGE OF CAMDEN  
PREBLE COUNTY**

**SCHEDULE OF AUDIT FINDINGS  
FOR THE YEARS ENDED DECEMBER 31, 2020 AND 2019**

<b>FINDINGS RELATED TO THE FINANCIAL STATEMENTS REQUIRED TO BE REPORTED IN ACCORDANCE WITH GAGAS (Continued)</b>
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**FINDING NUMBER 2020-003**

**Noncompliance**

**Ohio Rev. Code § 135.18, 135.181, and 135.182** address security for repaying public deposits. They outline the following guidance:

Each institution designated as a public depository and awarded public deposits, shall provide security for the repayment of all public deposits by securing all uninsured public deposits of each public depositor separately (Ohio Rev. Code § 135.18(A) (1)), or as applicable to Ohio Rev. Code §§ 135.181 or 135.182 by establishing and pledging to the treasurer of state a single pool of collateral for the benefit of every public depositor (Ohio Rev. Code § 135.18(A) (2)). If a public depository elects to provide security pursuant to Ohio Rev. Code § 135.18(A) (1), the public depository must pledge eligible securities and equal to at least one hundred five per cent. [Ohio Rev. Code § 135.18(B)] The current standard maximum FDIC deposit insurance amount is \$250,000.

In lieu of the specific pledging requirements of Ohio Rev. Code § 135.18, a public depository at its option may pledge to the treasurer of state, through the Ohio Pooled Collateral System (OPCS), a single pool of eligible securities for the benefit of all public depositors at the public depository to secure the repayment of all uninsured public deposits at the public depository, provided that at all times the total market value of the securities so pledged is at least equal to either of the following: (a) One hundred two per cent of the total amount of all uninsured public deposits or (b) An amount determined by rules adopted by the treasurer of state that set forth the criteria for determining the aggregate market value of the pool of eligible securities pledged by a public depository pursuant to division (B) of Ohio Rev. Code § 135.182. Such criteria shall include, but are not limited to, prudent capital and liquidity management by the public depository and the safety and soundness of the public depository as determined by a third-party rating organization.

Certificate of deposit balances maintained at Somerville Bank during 2020 and 2019 were covered by the FDIC, and the excess uncovered amounts of \$154,100 in 2020 and \$142,527 in 2019 were covered by the bank's collateral pool, however, this pool is not a legal method for a pooled collateral arrangement in Ohio as it is not through OPCS. Per discussion with the Clerk-Treasurer and the Bank President, they are working on putting an agreement in place to pledge specific collateral in accordance with Ohio Rev. Code § 135.18(A) (1).

We recommend the Village ensure all public deposits are properly collateralized in accordance with the above-mentioned Ohio Rev. Code sections.

**Officials' Response** – Paperwork completed.

VILLAGE OF CAMDEN  
PREBLE COUNTY

SCHEDULE OF AUDIT FINDINGS  
FOR THE YEARS ENDED DECEMBER 31, 2020 AND 2019

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

FINDING NUMBER 2020-004

**Noncompliance**

**Ohio Rev. Code § 733.40** requires, except as otherwise provided in Ohio Revised Code Section 4511.193, all fines, forfeitures, and cost in ordinance cases and all fees collected by the mayor, or which in any manner come into his or her hands, or which are due to such mayor or a marshal, chief of police, or other officer of the municipal corporation, any other fees and expenses which have been advanced out of the treasury of the municipal corporation, and all money received by such mayor for the use of such municipal corporation, shall be paid by clerk into the Village's treasury on the first Monday of each month.

Our review of the Village's Mayor's Court disclosed the following:

- Mayor's Court remittances were not made timely to the Village's General Fund. These weaknesses could allow recording errors and irregularities to occur and remain undetected.

We recommend the Village distribute the correct fines collected by the Village's Mayor's Court to the Village's General Fund and other applicable agencies by the required dates.

**Officials' Response** – We did not receive a response from Officials to this finding.

FINDING NUMBER 2020-005

**Noncompliance**

**Ohio Rev. Code § 2743.70** states, in part, the court, in which any person is convicted of or pleads guilty to any offense other than a traffic offense that is not a moving violation, shall impose the following sum as costs in the case in addition to any other court costs that the court is required by law to impose upon the offender: (a) Thirty dollars, if the offense is a felony; (b) Nine dollars, if the offense is a misdemeanor. The court shall not waive the payment of the thirty- or nine-dollar court costs, unless the court determines that the offender is indigent and waives the payment of all court costs imposed upon the indigent offender. All such moneys shall be transmitted on the first business day of each month by the clerk of the court to the treasurer of state and deposited by the treasurer in the reparations fund.

**Ohio Rev. Code § 2941.091** states, in part, the court, in which any person is convicted of or pleads guilty to any offense shall impose one of the following sums as costs in the case in addition to any other court costs that the court is required by law to impose upon the offender: (i) Thirty dollars if the offense is a felony; (ii) Twenty dollars if the offense is a misdemeanor other than a traffic offense that is not a moving violation; (iii) Ten dollars if the offense is a traffic offense that is not a moving violation, excluding parking violations. All moneys collected during a month shall be transmitted on or before the twentieth day of the following month by the clerk of the court to the treasurer of state and deposited by the treasurer of state to the credit of the indigent defense support fund established under section 120.08 of the Revised Code. The court shall not waive the payment of the additional thirty-, twenty-, or ten-dollar court costs, unless the court determines that the offender is indigent and waives the payment of all court costs imposed upon the indigent offender.

**VILLAGE OF CAMDEN  
PREBLE COUNTY**

**SCHEDULE OF AUDIT FINDINGS  
FOR THE YEARS ENDED DECEMBER 31, 2020 AND 2019**

<b>FINDINGS RELATED TO THE FINANCIAL STATEMENTS REQUIRED TO BE REPORTED IN ACCORDANCE WITH GAGAS (Continued)</b>
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**FINDING NUMBER 2020-005 (Continued)**

**Noncompliance (Continued)**

**Ohio Rev. Code § 2941.094** states, in part, the court in which any person is convicted of or pleads guilty to any moving violation shall impose an additional court cost of ten dollars upon the offender. The court shall not waive the payment of the ten dollars unless the court determines that the offender is indigent and waives the payment of all court costs imposed upon the indigent offender. The clerk of the court shall transmit thirty-five per cent of all additional court costs collected pursuant to this division during a month on or before the twenty-third day of the following month to the state treasury of which ninety-seven per cent shall be credited to the drug law enforcement fund created under section 5502.68 of the Revised Code and the remaining three per cent shall be credited to the justice program services fund created under section 5502.67 of the Revised Code. The clerk shall transmit fifteen per cent of all additional court costs so collected during a month on or before the twenty-third day of the following month to the county or municipal indigent drivers alcohol treatment fund under the control of that court, as created by the county or municipal corporation under division (H) of section 4511.191 of the Revised Code. The clerk shall transmit fifty per cent of all additional court costs so collected during a month on or before the twenty-third day of the following month to the state treasury to be credited to the indigent defense support fund created pursuant to section 120.08 of the Revised Code.

Upon review of the Mayor's Court receipts in 2020 and 2019, it was noted that the correct amount of fines were charged, however, the fines were not allocated and disbursed correctly on a number of cases. As this was a pervasive issue, all Mayor's Court receipts were reviewed for both years, in which it was noted that 85 receipts in 2020 and 32 receipts in 2019 had improper allocations. In 2020, the Treasurer of State (TOS) Indigent Defense Support Fund was underpaid by \$830 and the TOS Reparations Fund was underpaid by \$693. In 2019, the TOS Indigent Defense Support Fund was underpaid by \$140, the TOS Reparations Fund was overpaid by \$18, the TOS Drug Law Enforcement and Justice Program Services Funds were overpaid by \$94.50, and the Eaton Municipal Court Indigent Drivers Alcohol Treatment Fund was overpaid by \$42.

We recommend the Clerk of Courts review the Ohio Rev. Code sections noted above and ensure the fines collected are being allocated and disbursed in accordance with these sections.

**Officials' Response** – Corrected.

VILLAGE OF CAMDEN  
PREBLE COUNTY

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS  
DECEMBER 31, 2020 AND 2019

Finding Number	Finding Summary	Status	Additional Information
2018-001	Posting Receipts, Disbursements and Classification of Fund Balances	Not Corrected	Repeated as Finding 2020-001
2018-002	Ohio Revised Code § 2335.25	Corrected	N/A
2018-003	Ohio Revised Code § 733.40	Not Corrected	Repeated as Finding 2020-004
2018-004	Ohio Revised Code § 2743.70 and 2949.091	Corrected	N/A

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# OHIO AUDITOR OF STATE KEITH FABER



**VILLAGE OF CAMDEN**

**PREBLE COUNTY**

**AUDITOR OF STATE OF OHIO CERTIFICATION**

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



**Certified for Release 8/9/2022**

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