



PERRY

& Associates CPAs

PASSION *Beyond the Numbers*

**VILLAGE OF WEST ALEXANDRIA
PREBLE COUNTY**

**REGULAR AUDIT
FOR THE YEARS ENDED DECEMBER 31, 2022 - 2021**

OHIO AUDITOR OF STATE
KEITH FABER



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Village Council
Village of West Alexandria
1 Water Street
West Alexandria, OH 45381

We have reviewed the *Independent Auditor's Report* of the Village of West Alexandria, Preble County, prepared by Perry & Associates, Certified Public Accountants, A.C., for the audit period January 1, 2021 through December 31, 2022. 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 West Alexandria 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

December 07, 2023

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VILLAGE OF WEST ALEXANDRIA
PREBLE COUNTY

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INDEPENDENT AUDITOR'S REPORT

Village of West Alexandria
Preble County
1 Water Street
West Alexandria, Ohio 45381

To the Village Council:

Report on the Audit of the Financial Statements

Unmodified and Adverse Opinions

We have audited the financial statements of the Village of West Alexandria, Preble County, Ohio (the Village), which comprises the cash balances, receipts and disbursements for each governmental and proprietary fund type and the fiduciary fund type combined total as of and for the years ended December 31, 2022 and 2021, and the related notes to the financial statements.

Unmodified Opinion on Regulatory Basis of Accounting

In our opinion, the accompanying financial statements referred to above present fairly, in all material respects, the cash balances, receipts and disbursements for each governmental and proprietary fund type and the fiduciary fund type combined total as of and for the years ended December 31, 2022 and 2021, and the related notes to the financial statements, in accordance with the financial reporting provisions which Ohio Revised Code Section 117.38 and Ohio Administrative Code Section 117-2-03(C) permit, described in Note 2.

Adverse Opinion on U.S. Generally Accepted Accounting Principles

In our opinion, because of the significance of the matter discussed in the *Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles* section of our report, the accompanying financial statements do not present fairly, in accordance with accounting principles generally accepted in the United States of America, the financial position of the Village, as of December 31, 2022 and 2021, or the changes in financial position or, where applicable, cash flows thereof for the years then ended.

Basis for Opinions

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

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

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

Responsibilities of Management for the Financial Statements

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

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

Auditor's Responsibilities for the Audit of the Financial Statements

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

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

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

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

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated October 20, 2023, on our consideration of the Village's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the Village's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Village's internal control over financial reporting and compliance.



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

October 20, 2023

**VILLAGE OF WEST ALEXANDRIA
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, 2022**

	General	Special Revenue	Debt Service	Capital Projects	Totals (Memorandum Only)
Cash Receipts					
Property and Other Local Taxes	\$ 101,417	\$ 79,514	\$ -	\$ -	\$ 180,931
Municipal Income Tax	331,575	-	-	-	331,575
Intergovernmental	165,471	166,044	-	-	331,515
Special Assessments	-	33,900	-	-	33,900
Charges for Services	-	409,767	-	-	409,767
Fines, Licenses and Permits	26,060	86	-	-	26,146
Earnings on Investments	2,117	-	-	258	2,375
Miscellaneous	20,387	13,713	-	-	34,100
<i>Total Cash Receipts</i>	<u>647,027</u>	<u>703,024</u>	<u>-</u>	<u>258</u>	<u>1,350,309</u>
Cash Disbursements					
Current:					
Security of Persons and Property	151,624	485,817	-	-	637,441
Public Health Services	3,236	450	-	-	3,686
Leisure Time Activities	10,036	-	-	-	10,036
Community Environment	5,229	-	-	-	5,229
Basic Utility Services	-	86	-	-	86
Transportation	109,602	149,109	-	-	258,711
General Government	113,360	40,610	-	-	153,970
Capital Outlay	21,288	99,941	-	52,098	173,327
Debt Service:					
Principal Retirement	7,763	-	-	-	7,763
Interest and Fiscal Charges	787	-	-	-	787
<i>Total Cash Disbursements</i>	<u>422,925</u>	<u>776,013</u>	<u>-</u>	<u>52,098</u>	<u>1,251,036</u>
<i>Excess of Receipts Over Disbursements</i>	<u>224,102</u>	<u>(72,989)</u>	<u>-</u>	<u>(51,840)</u>	<u>99,273</u>
Other Financing Receipts (Disbursements)					
Transfers In	-	100,081	-	-	100,081
Transfers Out	(100,081)	-	-	-	(100,081)
Other Financing Uses	-	(1,354)	-	-	(1,354)
<i>Total Other Financing Receipts (Disbursements)</i>	<u>(100,081)</u>	<u>98,727</u>	<u>-</u>	<u>-</u>	<u>(1,354)</u>
<i>Net Change in Fund Cash Balances</i>	<u>124,021</u>	<u>25,738</u>	<u>-</u>	<u>(51,840)</u>	<u>97,919</u>
<i>Fund Cash Balances, January 1</i>	<u>511,561</u>	<u>884,976</u>	<u>308,000</u>	<u>71,539</u>	<u>1,776,076</u>
<i>Fund Cash Balances, December 31</i>	<u>\$ 635,582</u>	<u>\$ 910,714</u>	<u>\$ 308,000</u>	<u>\$ 19,699</u>	<u>\$ 1,873,995</u>

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

**VILLAGE OF WEST ALEXANDRIA
PREBLE COUNTY**

**COMBINED STATEMENT OF RECEIPTS, DISBURSEMENTS
AND CHANGES IN FUND BALANCES (REGULATORY CASH BASIS)
PROPRIETARY FUND TYPE
FOR THE YEAR ENDED DECEMBER 31, 2022**

	Proprietary Fund Type
	Enterprise
Operating Cash Receipts	
Charges for Services	\$ 1,083,603
Miscellaneous	22,887
	1,106,490
Operating Cash Disbursements	
Personal Services	358,810
Transportation	385
Contractual Services	339,483
Supplies and Materials	138,791
	837,469
<i>Total Operating Cash Receipts</i>	<i>1,106,490</i>
<i>Total Operating Cash Disbursements</i>	<i>837,469</i>
<i>Operating Income</i>	<i>269,021</i>
Non-Operating Receipts (Disbursements)	
Special Assessments	5,391
Capital Outlay	(44,468)
Principal Retirement	(242,777)
Interest and Other Fiscal Charges	(130,191)
	(412,045)
<i>Total Non-Operating Receipts (Disbursements)</i>	<i>(412,045)</i>
<i>Net Change in Fund Cash Balances</i>	<i>(143,024)</i>
<i>Fund Cash Balances, January 1</i>	<i>1,285,784</i>
<i>Fund Cash Balances, December 31</i>	<i>\$ 1,142,760</i>

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

**VILLAGE OF WEST ALEXANDRIA
PREBLE COUNTY**

**COMBINED STATEMENT OF ADDITIONS, DEDUCTIONS
AND CHANGES IN FUND BALANCES (REGULATORY CASH BASIS)
FIDUCIARY FUND TYPE
FOR THE YEAR ENDED DECEMBER 31, 2022**

	Fiduciary Fund Type
	Custodial
Additions	
Amounts Received as Fiscal Agent	\$ 194,779
<i>Total Additions</i>	194,779
Deductions	
Other Distributions	198,482
<i>Total Deductions</i>	198,482
<i>Net Change in Fund Balances</i>	(3,703)
<i>Fund Cash Balances, January 1</i>	19,163
<i>Fund Cash Balances, December 31</i>	\$ 15,460

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

Village of West Alexandria
Preble County
Notes to the Financial Statements
For the Year Ended December 31, 2022

Note 1 – Reporting Entity

The Village of West Alexandria (the Village), Preble County, is a body politic and corporate established to exercise the rights and privileges conveyed to it by the constitution and laws of the State of Ohio. A publicly-elected six-member Council directs the Village. The Village provides water and sewer utilities, park operations, and police, fire, and ambulance services. The Village also provides fire and ambulance service contractually to Lanier and Twin Townships in Preble County.

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

Note 2 – Summary of Significant Accounting Policies

Basis of Presentation

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

Fund Accounting

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

General Fund The general fund accounts for and reports all financial resources not accounted for and reported in another fund. The general fund balance is available to the Village for any purpose provided it is expended or transferred according to the general laws of Ohio.

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

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

Ambulance Operating Fund This fund receives money from contracts with other entities for services and the individuals using the ambulance service. Expenditures are used for maintaining and operating the Village emergency Squad.

Fire Operating Fund This fund receives money from contracts with other entities for services and Village income taxes. Expenditures are for maintaining and operating the Village fire department.

Coronavirus Relief Fund This fund receives grant monies from the federal government for Coronavirus Relief and COVID 19 expenses.

American Relief Fund This fund receives grant monies from the federal government for Coronavirus Relief and COVID 19 expenses.

Village of West Alexandria
Preble County
Notes to the Financial Statements
For the Year Ended December 31, 2022

Note 2 – Summary of Significant Accounting Policies (Continued)

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

WWTP Debt Repayment Fund This fund receives monies from OWDA, EPA, wastewater revenue, and bonds.

WWTP USDA Debt Reserve Restricted Fund This fund receives monies from wastewater revenue for retirement of the USDA loans.

WWTP USDA SLA Restricted Fund This fund receives monies from wastewater revenue for the retirement of the USDA loans.

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

Wastewater Plant Fund The Wastewater Plant fund accounts for and reports proceeds of debt and grants. The proceeds are restricted for construction of a new wastewater treatment plant.

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.

Sanitation Fund The sanitation fund accounts for the provisions of sanitation service costs 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 funds account for ambulance billing activity and 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.

Village of West Alexandria
Preble County
Notes to the Financial Statements
For the Year Ended December 31, 2022

Note 2 – Summary of Significant Accounting Policies (Continued)

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 2022 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.

Village of West Alexandria
Preble County
Notes to the Financial Statements
For the Year Ended December 31, 2022

Note 2 – Summary of Significant Accounting Policies (Continued)

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 12.

Village of West Alexandria
Preble County
Notes to the Financial Statements
For the Year Ended December 31, 2022

Note 3 – Budgetary Activity

Budgetary activity for the year ending December 31, 2022 follows:

2022 Budgeted vs. Actual Receipts			
Fund Type	Budgeted Receipts	Actual Receipts	Variance
General	\$ 390,700	\$ 647,027	\$ 256,327
Special Revenue	769,253	803,105	33,852
Debt Service	130,000	-	(130,000)
Capital Projects	-	258	258
Enterprise	1,100,000	1,111,881	11,881
Fiduciary	215,000	194,779	(20,221)
Total	\$ 2,604,953	\$ 2,757,050	\$ 152,097

2022 Budgeted vs. Actual Budgetary Basis Expenditures			
Fund Type	Appropriation Authority	Budgetary Expenditures	Variance
General	\$ 1,246,425	\$ 523,006	\$ 723,419
Special Revenue	1,553,091	804,745	748,346
Debt Service	438,000	-	438,000
Capital Projects	104,714	52,098	52,616
Enterprise	2,312,577	1,270,260	1,042,317
Fiduciary	253,526	198,482	55,044
Total	\$ 5,908,333	\$ 2,848,591	\$ 3,059,742

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:

Demand deposits	2022 \$ 2,839,882
Certificates of deposit	192,333
Total deposits	\$ 3,032,215

The Village does not use a separate payroll clearing account. The expenditures included in the accompanying financial statements reflect net payroll plus all remitted payroll withholdings. At December 31, 2022, the Village is holding \$5,995 in unremitted employee payroll withholdings.

Deposits

Deposits are insured by the Federal Deposit Insurance Corporation; or collateralized by securities specifically pledged by the financial institution to the Village.

Village of West Alexandria
Preble County
Notes to the Financial Statements
For the Year Ended December 31, 2022

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.

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

Some 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.

Village of West Alexandria
Preble County
Notes to the Financial Statements
For the Year Ended December 31, 2022

Note 7 – Defined Benefit Pension Plans (Continued)

Ohio Public Employees Retirement System (Continued)

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, 2022.

Ohio Police and Fire Retirement System

The Village's 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, 2022.

Social Security

Other Village employees contributed to Social Security. This plan provides retirement benefits, including survivor and disability benefits to participants.

Employees contributed 6.2 percent of their gross salaries. The Village contributed an amount equal to 6.2 percent of participants' gross salaries. The Village has paid all contributions required through December 31, 2022.

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 2022. The portion of employer contributions allocated to health care for OPERS members in the Member Directed Plan was 4.0 percent during calendar year 2022. OP&F contributes 0.5 percent to fund these benefits.

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

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

Village of West Alexandria
Preble County
Notes to the Financial Statements
For the Year Ended December 31, 2022

Note 9 – Debt

Debt outstanding at December 31, 2022, was as follows:

	<u>Principal</u>	<u>Interest Rate</u>
USDA - Loan 1	\$ 3,688,700	2.38%
USDA - Loan 2	953,100	2.38%
Ohio Water Development Authority Loan 4419	355,928	2.75%
Ohio Public Works Commission Loan CK24C	1,624	0.00%
Ohio Public Works Commission Loan CK09E	81,510	0.00%
Ohio Public Works Commission Loan CK12G	67,165	0.00%
Promissory Note - Police Cruiser	12,337	4.75%
Total	<u>\$ 5,160,364</u>	

United States Department of Agriculture (USDA) Loan 1 for \$3,870,000 was obtained in 2019 for wastewater treatment plant improvements. As of December 31, 2022, the Village has drawn \$3,870,000 of the available funds. The loan amount of \$3,750,500 is not included in the amortization schedule below due to no amortization schedule available through USDA.

United States Department of Agriculture (USDA) Loan 2 for \$1,000,0000 was obtained in 2019 for wastewater treatment plant improvements. As of December 31, 2022, the Village has drawn \$1,000,000 of the available funds. The loan amount of \$969,100 is not included in the amortization schedule below due to no amortization schedule available through USDA.

Ohio Water Development Authority (OWDA) loan #4419 for \$2,718,795 was obtained in 2005 for water treatment plant improvements. As of December 31, 2022, the Village has drawn \$1,436,262 of the available funds. The loan is being paid in semi-annual installments of \$47,288 over 20 years. The loan is collateralized by water and sewer receipts. The Village has agreed to set utility rates sufficient to cover OWDA debt service requirements.

The Village was awarded \$33,575 by the Ohio Public Works Commission (OPWC) on July 7, 1999, for the Lanier waterline and booster pump project (CK24C). The loan is being repaid in semi-annual installments of \$839 over 20 years. The loan is collateralized by water and sewer receipts. The Village has agreed to set utility rates sufficient to cover OPWC debt service requirements.

The Village was awarded \$271,700 by the Ohio Public Works Commission (OPWC) on July 1, 2001, for the Lanier waterline and booster pump project (CK09E). The loan is being repaid in semi-annual installments of \$6,792 over a period of 20 years. The loan is collateralized by water and sewer receipts. The Village has agreed to set utility rates sufficient to cover OPWC debt service requirements.

The Village was awarded \$244,250 by the Ohio Public Works (OPWC) on July 1, 2003, for water treatment plant improvements (CK12G). The loan is being repaid in semi-annual installments of \$6,106 over a period of 20 years. The loan is collateralized by water and sewer receipts. The Village has agreed to set utility rates sufficient to cover OPWC debt service requirements.

The Village took out a Promissory Note for a new Police Cruiser in the amount of \$37,978 in June 2019. The note is being repaid in monthly installments of \$712 over a period of 5 years.

Village of West Alexandria
Preble County
Notes to the Financial Statements
For the Year Ended December 31, 2022

Note 9 – Debt (Continued)

Amortization

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

Year Ending December 31:	OWDA - 4419	OPWC - CK24C	OPWC - CK09E	OPWC - CK12G	TVB Cruiser
2023	\$ 47,288	\$ 1,624	\$ 13,585	\$ 12,212	\$ 8,550
2024	94,575	-	13,585	12,212	4,216
2025	94,575	-	13,585	12,212	-
2026	94,575	-	13,585	12,212	-
2027	47,288	-	13,585	12,212	-
2028-2032	-	-	13,585	6,105	-
Total	<u>\$ 378,301</u>	<u>\$ 1,624</u>	<u>\$ 81,510</u>	<u>\$ 67,165</u>	<u>\$ 12,766</u>

Note 10 – Construction and Contractual Commitments

During 2022, the Village worked on the 3rd 1 Vague Street Project and the parking lot of 10 N. Main Street.

Note 11 – Contingent Liabilities

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

Note 12 – Fund Balances

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

Fund Balances	Special Revenue	Total
Outstanding Encumbrances	\$ 27,378	\$ 29,728
<i>Total</i>	<u>\$ 27,378</u>	<u>\$ 29,728</u>

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

Village of West Alexandria
Preble County
Notes to the Financial Statements
For the Year Ended December 31, 2022

Note 13 – 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. Ohio's state of emergency ended in June, 2021 while the national state of emergency continues. During 2021, the Village received COVID-19 funding. The financial impact of COVID-19 and the continuing emergency measures will impact subsequent periods of the Village. The impact on the Village's future operating costs, revenues, and additional recovery from funding, either federal or state, cannot be estimated.

**VILLAGE OF WEST ALEXANDRIA
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, 2021**

	General	Special Revenue	Debt Service	Capital Projects	Totals (Memorandum Only)
Cash Receipts					
Property and Other Local Taxes	\$ 108,661	\$ -	\$ -	\$ -	\$ 108,661
Municipal Income Tax	300,233	-	-	-	300,233
Intergovernmental	71,588	170,068	-	6,918	248,574
Special Assessments	-	32,225	-	-	32,225
Charges for Services	-	359,435	-	-	359,435
Fines, Licenses and Permits	50,717	161	-	-	50,878
Earnings on Investments	1,984	5	-	223	2,212
Miscellaneous	23,639	102,657	-	-	126,296
<i>Total Cash Receipts</i>	<u>556,822</u>	<u>664,551</u>	<u>-</u>	<u>7,141</u>	<u>1,228,514</u>
Cash Disbursements					
Current:					
Security of Persons and Property	212,449	354,299	-	-	566,748
Public Health Services	2,623	-	-	-	2,623
Leisure Time Activities	945	-	-	-	945
Community Environment	5,719	-	-	-	5,719
Basic Utility Services	-	8	-	-	8
Transportation	6,415	146,476	-	-	152,891
General Government	186,244	49,270	-	-	235,514
Capital Outlay	168	387,607	-	457,451	845,226
Debt Service:					
Principal Retirement	7,404	-	-	-	7,404
Interest and Fiscal Charges	1,146	-	-	21	1,167
<i>Total Cash Disbursements</i>	<u>423,113</u>	<u>937,660</u>	<u>-</u>	<u>457,472</u>	<u>1,818,245</u>
<i>Excess of Receipts Over Disbursements</i>	<u>133,709</u>	<u>(273,109)</u>	<u>-</u>	<u>(450,331)</u>	<u>(589,731)</u>
Other Financing Receipts (Disbursements)					
Other Debt Proceeds	-	-	-	444,624	444,624
Sale of Capital Assets	-	34,225	-	-	34,225
Transfers In	-	60,000	-	-	60,000
Transfers Out	(60,000)	-	-	-	(60,000)
<i>Total Other Financing Receipts (Disbursements)</i>	<u>(60,000)</u>	<u>94,225</u>	<u>-</u>	<u>444,624</u>	<u>478,849</u>
<i>Net Change in Fund Cash Balances</i>	<u>73,709</u>	<u>(178,884)</u>	<u>-</u>	<u>(5,707)</u>	<u>(110,882)</u>
<i>Fund Cash Balances, January 1 (Restated, See Note 14)</i>	<u>437,852</u>	<u>1,063,860</u>	<u>308,000</u>	<u>77,246</u>	<u>1,886,958</u>
<i>Fund Cash Balances, December 31</i>	<u>\$ 511,561</u>	<u>\$ 884,976</u>	<u>\$ 308,000</u>	<u>\$ 71,539</u>	<u>\$ 1,776,076</u>

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

**VILLAGE OF WEST ALEXANDRIA
PREBLE COUNTY**

**COMBINED STATEMENT OF RECEIPTS, DISBURSEMENTS
AND CHANGES IN FUND BALANCES (REGULATORY CASH BASIS)
PROPRIETARY FUND TYPE
FOR THE YEAR ENDED DECEMBER 31, 2021**

	Proprietary Fund Type
	Enterprise
Operating Cash Receipts	
Charges for Services	\$ 1,087,061
Miscellaneous	1,607
<i>Total Operating Cash Receipts</i>	1,088,668
Operating Cash Disbursements	
Personal Services	333,953
Transportation	2,306
Contractual Services	272,277
Supplies and Materials	78,595
<i>Total Operating Cash Disbursements</i>	687,131
<i>Operating Income</i>	401,537
Non-Operating Receipts (Disbursements)	
Capital Outlay	(20,722)
Principal Retirement	(129,978)
Interest and Other Fiscal Charges	(116,695)
<i>Total Non-Operating Receipts (Disbursements)</i>	(267,395)
<i>Net Change in Fund Cash Balances</i>	134,142
<i>Fund Cash Balances, January 1</i>	1,151,642
<i>Fund Cash Balances, December 31</i>	\$ 1,285,784

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

**VILLAGE OF WEST ALEXANDRIA
PREBLE COUNTY**

**COMBINED STATEMENT OF ADDITIONS, DEDUCTIONS
AND CHANGES IN FUND BALANCES (REGULATORY CASH BASIS)
FIDUCIARY FUND TYPE
FOR THE YEAR ENDED DECEMBER 31, 2021**

	Fiduciary Fund Type
	Custodial
Additions	
Amounts Received as Fiscal Agent	\$ 193,227
Other Amounts Collected for Distribution	80
<i>Total Additions</i>	193,307
Deductions	
Other Distributions	190,705
<i>Total Deductions</i>	190,705
<i>Net Change in Fund Balances</i>	2,602
<i>Fund Cash Balances, January 1</i>	16,561
<i>Fund Cash Balances, December 31</i>	\$ 19,163

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

Village of West Alexandria
Preble County
Notes to the Financial Statements
For the Year Ended December 31, 2021

Note 1 – Reporting Entity

The Village of West Alexandria (the Village), Preble County, is a body politic and corporate established to exercise the rights and privileges conveyed to it by the constitution and laws of the State of Ohio. A publicly-elected six-member Council directs the Village. The Village provides water and sewer utilities, park operations, and police, fire, and ambulance services. The Village also provides fire and ambulance service contractually to Lanier and Twin Townships in Preble County.

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

Note 2 – Summary of Significant Accounting Policies

Basis of Presentation

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

Fund Accounting

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

General Fund The general fund accounts for and reports all financial resources not accounted for and reported in another fund. The general fund balance is available to the Village for any purpose provided it is expended or transferred according to the general laws of Ohio.

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

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

Ambulance Operating Fund This fund receives money from contracts with other entities for services and the individuals using the ambulance service. Expenditures are used for maintaining and operating the Village emergency Squad.

Fire Operating Fund This fund receives money from contracts with other entities for services and Village income taxes. Expenditures are for maintaining and operating the Village fire department.

Coronavirus Relief Fund This fund receives grant monies from the federal government for Coronavirus Relief and COVID 19 expenses.

American Relief Fund This fund receives grant monies from the federal government for Coronavirus Relief and COVID 19 expenses.

Village of West Alexandria
Preble County
Notes to the Financial Statements
For the Year Ended December 31, 2021

Note 2 – Summary of Significant Accounting Policies (Continued)

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

WWTP Debt Repayment Fund This fund receives monies from OWDA, EPA, wastewater revenue, and bonds.

WWTP USDA Debt Reserve Restricted Fund This fund receives monies from wastewater revenue for retirement of the USDA loans.

WWTP USDA SLA Restricted Fund This fund receives monies from wastewater revenue for the retirement of the USDA loans.

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

Wastewater Plant Fund The Wastewater Plant fund accounts for and reports proceeds of debt and grants. The proceeds are restricted for construction of a new wastewater treatment plant.

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.

Sanitation Fund The sanitation fund accounts for the provisions of sanitation service costs 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 funds account for ambulance billing activity and 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.

Village of West Alexandria
Preble County
Notes to the Financial Statements
For the Year Ended December 31, 2021

Note 2 – Summary of Significant Accounting Policies (Continued)

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 2021 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.

Village of West Alexandria
Preble County
Notes to the Financial Statements
For the Year Ended December 31, 2021

Note 2 – Summary of Significant Accounting Policies (Continued)

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 12.

Village of West Alexandria
Preble County
Notes to the Financial Statements
For the Year Ended December 31, 2021

Note 3 – Budgetary Activity

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

2021 Budgeted vs. Actual Receipts			
Fund Type	Budgeted Receipts	Actual Receipts	Variance
General	\$ 528,397	\$ 556,822	\$ 28,425
Special Revenue	589,736	758,776	169,040
Debt Service	130,000	-	(130,000)
Capital Projects	444,658	451,765	7,107
Enterprise	930,000	1,088,668	158,668
Fiduciary	187,952	193,307	5,355
Total	\$ 2,810,743	\$ 3,049,338	\$ 238,595

2021 Budgeted vs. Actual Budgetary Basis Expenditures			
Fund Type	Appropriation Authority	Budgetary Expenditures	Variance
General	\$ 1,006,089	\$ 485,463	\$ 520,626
Special Revenue	1,560,015	973,443	586,572
Debt Service	438,000	-	438,000
Capital Projects	567,022	469,415	97,607
Enterprise	2,028,251	981,126	1,047,125
Fiduciary	203,667	190,705	12,962
Total	\$ 5,803,044	\$ 3,100,152	\$ 2,702,892

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:

Demand deposits	2021 \$ 2,888,689
Certificates of deposit	192,333
Total deposits	\$ 3,081,022

The Village does not use a separate payroll clearing account. The expenditures included in the accompanying financial statements reflect net payroll plus all remitted payroll withholdings. At December 31, 2021, the village is holding \$6,811 in unremitted employee payroll withholdings.

Deposits

Deposits are insured by the Federal Deposit Insurance Corporation; or collateralized by securities specifically pledged by the financial institution to the Village.

Village of West Alexandria
Preble County
Notes to the Financial Statements
For the Year Ended December 31, 2021

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.

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

Some 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.

Village of West Alexandria
Preble County
Notes to the Financial Statements
For the Year Ended December 31, 2021

Note 7 – Defined Benefit Pension Plans (Continued)

Ohio Public Employees Retirement System (Continued)

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

Ohio Police and Fire Retirement System

The Village's 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, 2021.

Social Security

Other Village employees contributed to Social Security. This plan provides retirement benefits, including survivor and disability benefits to participants.

Employees contributed 6.2 percent of their gross salaries. The Village contributed an amount equal to 6.2 percent of participants' gross salaries. The Village has paid all contributions required through December 31, 2021.

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 2021. The portion of employer contributions allocated to health care for OPERS members in the Member Directed Plan was 4.0 percent during calendar year 2021. 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.

Village of West Alexandria
Preble County
Notes to the Financial Statements
For the Year Ended December 31, 2021

Note 9 – Debt

Debt outstanding at December 31, 2021, was as follows:

	<u>Principal</u>	<u>Interest Rate</u>
USDA - Loan 1	\$ 3,750,500	2.38%
USDA - Loan 2	969,100	2.38%
Ohio Water Development Authority Loan 4419	479,690	2.75%
Ohio Public Works Commission Loan CK24C	4,143	0.00%
Ohio Public Works Commission Loan CK09E	101,887	0.00%
Ohio Public Works Commission Loan CK12G	85,488	0.00%
Promissory Note - Police Cruiser	20,096	4.75%
Total	<u>\$ 5,410,904</u>	

United States Department of Agriculture (USDA) Loan 1 for \$3,870,000 was obtained in 2019 for wastewater treatment plant improvements. As of December 31, 2021, the Village has drawn \$3,870,000 of the available funds. The loan amount of \$3,750,500 is not included in the amortization schedule below due to no amortization schedule available through USDA.

United States Department of Agriculture (USDA) Loan 2 for \$1,000,0000 was obtained in 2019 for wastewater treatment plant improvements. As of December 31, 2021, the Village has drawn \$1,000,000 of the available funds. The loan amount of \$969,100 is not included in the amortization schedule below due to no amortization schedule available through USDA.

Ohio Water Development Authority (OWDA) loan #4419 for \$2,718,795 was obtained in 2005 for water treatment plant improvements. As of December 31, 2021, the Village has drawn \$1,436,262 of the available funds. The loan is being paid in semi-annual installments of \$47,288 over 20 years. The loan is collateralized by water and sewer receipts. The Village has agreed to set utility rates sufficient to cover OWDA debt service requirements.

The Village was awarded \$33,575 by the Ohio Public Works Commission (OPWC) on July 7, 1999, for the Lanier waterline and booster pump project (CK24C). The loan is being repaid in semi-annual installments of \$839 over 20 years. The loan is collateralized by water and sewer receipts. The Village has agreed to set utility rates sufficient to cover OPWC debt service requirements.

The Village was awarded \$271,700 by the Ohio Public Works Commission (OPWC) on July 1, 2001, for the Lanier waterline and booster pump project (CK09E). The loan is being repaid in semi-annual installments of \$6,792 over a period of 20 years. The loan is collateralized by water and sewer receipts. The Village has agreed to set utility rates sufficient to cover OPWC debt service requirements.

The Village was awarded \$244,250 by the Ohio Public Works (OPWC) on July 1, 2003, for water treatment plant improvements (CK12G). The loan is being repaid in semi-annual installments of \$6,106 over a period of 20 years. The loan is collateralized by water and sewer receipts. The Village has agreed to set utility rates sufficient to cover OPWC debt service requirements.

The Village took out a Promissory Note for a new Police Cruiser in the amount of \$37,978 in June 2019. The balance for this loan was incorrect in the prior audit. The outstanding balance in the prior audit report was misstated as \$28,121 and should have been \$27,500 at December 31, 2020. The note is being repaid in monthly installments of \$712 over a period of 5 years.

Village of West Alexandria
Preble County
Notes to the Financial Statements
For the Year Ended December 31, 2021

Note 9 – Debt (Continued)

Amortization

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

Year Ending December 31:	OWDA - 4419	OPWC - CK24C	OPWC - CK09E	OPWC - CK12G	TVB Cruiser
2022	\$ 94,575	\$ 1,678	\$ 13,585	\$ 12,212	\$ 8,550
2023	94,575	1,678	13,585	12,212	8,550
2024	94,575	787	13,585	12,212	4,216
2025	94,575	-	13,585	12,212	-
2026	94,575	-	13,585	12,212	-
2027-2031	47,288	-	33,962	24,428	-
Total	<u>\$ 520,163</u>	<u>\$ 4,143</u>	<u>\$ 101,887</u>	<u>\$ 85,488</u>	<u>\$ 21,316</u>

Note 10 – Construction and Contractual Commitments

During 2021, the Village finished the South Main Street Project and the Waste Water Treatment Plant was in process.

Note 11 – Contingent Liabilities

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

Note 12 – Fund Balances

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

Fund Balances	General	Special Revenue	Capital Projects	Total
Outstanding Encumbrances	\$ 2,350	\$ 35,783	\$ 11,943	\$ 50,076
<i>Total</i>	<u>\$ 2,350</u>	<u>\$ 35,783</u>	<u>\$ 11,943</u>	<u>\$ 50,076</u>

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

Village of West Alexandria
Preble County
Notes to the Financial Statements
For the Year Ended December 31, 2021

Note 13 – 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. Ohio's state of emergency ended in June, 2021 while the national state of emergency continues. During 2021, the Village received COVID-19 funding. The financial impact of COVID-19 and the continuing emergency measures will impact subsequent periods of the Village. The impact on the Village's future operating costs, revenues, and additional recovery from funding, either federal or state, cannot be estimated.

Note 14 – Prior Period Restatement

The following adjustment is reflected in the January 1, 2021 fund balances:

	General Fund	Special Revenue Funds
December 31, 2020 audited balances	\$ 348,655	\$ 1,153,057
Restated due to errors in prior audit adjustments	89,197	(89,197)
January 1, 2021 balances	\$ 437,852	\$ 1,063,860

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

Village of West Alexandria
Preble County
1 Water Street
West Alexandria, Ohio 45381

To the Village Council:

We have audited, in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States (*Government Auditing Standards*), the financial statements of the cash balances, receipts, and disbursements for each governmental and proprietary fund type and the fiduciary fund type combined total as of and for the years ended December 31, 2022 and 2021 and the related notes to the financial statements of the Village of West Alexandria, Preble County, (the Village) and have issued our report thereon dated October 20, 2023, wherein we noted the Village followed financial reporting provisions Ohio Rev. Code § 117.38 and Ohio Admin. Code 117-2-03(C) permit.

Report on Internal Control Over Financial Reporting

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

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 and therefore, material weaknesses or significant deficiencies may exist that were not identified. However, as described in the accompanying schedule of audit findings we identified certain deficiencies in internal control that we consider to be material weaknesses and a significant deficiency.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the Village's financial statements will not be prevented, or detected and corrected, on a timely basis. We consider the deficiencies described in the accompanying schedule of audit findings items 2022-004 through 2022-005 to be material weaknesses.

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. We consider the deficiency described in the accompanying schedule of audit findings as item 2022-002 to be a significant deficiency.

Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether the Village's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit and accordingly, we do not express such an opinion. The results of our tests disclosed instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards* and which are described in the accompanying schedule of audit findings as items 2022-001 to 2022-003.

Purpose of This Report

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



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

October 20, 2023

VILLAGE OF WEST ALEXANDRIA
PREBLE COUNTY

SCHEDULE OF AUDIT FINDINGS
FOR THE YEARS ENDED DECEMBER 31, 2022 AND 2021

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

FINDING NUMBER 2022-001

Noncompliance

Ohio Rev. Code Section 149.351(A), states, in part, that all records are the property of the public office concerned and shall not be removed, destroyed, mutilated, transferred, or otherwise damaged or disposed of, in whole or in part, except as provided by law or under the rules adopted by the records commission provided for under sections 149.38 to 149.42 of the Revised Code. Those records shall be delivered by outgoing officials and employees to their successors and shall not be otherwise removed, transferred, or destroyed unlawfully.

The following items were not provided by the Village:

- Purchase Orders.
- 2021 Utility Billing Stubs.
- Support for two utility bill adjustments in 2021.

The Village should implement procedures so that all records are maintained and are only removed or destroyed in accordance with the Village's record retention schedule. Failure to retain these required public records may result in an incomplete audit trail and create potential problems for future management decisions.

Officials' Response: Officials did not provide a response to this finding.

FINDING NUMBER 2022-002

Noncompliance/Significant Deficiency

Ohio Revised Code Section 5705.41(D)(1) prohibits a subdivision or taxing authority from making any contract or ordering any expenditure of money unless a certificate signed by the Fiscal Officer is attached thereto. The Fiscal Officer must certify that the amount required to meet any such contract or expenditure has been lawfully appropriated and is in the treasury, or is in the process of collection to the credit of an appropriate fund free from any previous encumbrance. Further, contracts and orders for expenditures lacking prior certification shall be null and void.

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

Then and Now Certificate – If the Fiscal Officer can certify that both at the time the contract or order was made "then" and at the time that the Fiscal Officer is completing the certification "now", that sufficient funds were available or in the process of collection, to the credit of a proper fund, properly appropriated and free from any encumbrance, the Village can authorize the drawing of a warrant for the payment of the amount due. The Village has 30 days from the receipt of the "then and now" certificate to approve payment by resolution or ordinance. Amounts of less than \$3,000, may be paid by the Fiscal Officer without a resolution or ordinance of the Village upon completion of the "then and now" certificate, provided that the expenditure is otherwise lawful. This does not eliminate any otherwise applicable requirement for approval of expenditures by the Village.

VILLAGE OF WEST ALEXANDRIA
PREBLE COUNTY

SCHEDULE OF AUDIT FINDINGS
FOR THE YEARS ENDED DECEMBER 31, 2022 AND 2021 (Continued)

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

FINDING NUMBER 2022-002 (Continued)

Noncompliance/Significant Deficiency (Continued)

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

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

Prior certification was not obtained, and purchase orders were not kept by the Village and available for testing for 2021 and 2022. Unless the exceptions noted above are used, prior certification is not only required by statute, but is a key control in the disbursement process to assure that purchase commitments receive prior approval. To improve controls over disbursements and to help reduce the possibility of the Village’s funds exceeding budgetary spending limitations, we recommend the Fiscal Officer certify that funds are or will be available prior to obligations being incurred by the Village. When prior certification is not possible, “then and now” certificates should be used.

Officials’ Response: Officials did not provide a response to this finding.

FINDING NUMBER 2022-003

Noncompliance

Ohio Revised 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.

Ohio Rev. Code Sections 2743.70 and 2949.091 require 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, to impose and collect additional costs to be used for the State’s Reparations Fund and the State’s General Fund, respectively. All such moneys collected during a month under Ohio Rev. Code Section 2743.70 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. All such moneys collected during a month under Ohio Rev. Code Section 2949.091 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 into the General Fund.

**VILLAGE OF WEST ALEXANDRIA
PREBLE COUNTY**

**SCHEDULE OF AUDIT FINDINGS
FOR THE YEARS ENDED DECEMBER 31, 2022 AND 2021 (Continued)**

FINDINGS RELATED TO THE FINANCIAL STATEMENTS REQUIRED TO BE REPORTED IN ACCORDANCE WITH GAGAS (Continued)
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FINDING NUMBER 2022-003 (Continued)

Noncompliance (Continued)

During the audit period, the Village Mayor's Court collected, but failed to remit payments to the Village's General Fund and the State in a timely manner. The Village Mayor's Court should remit moneys owed to the State and Village in a timely manner.

This 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, the State, and other applicable agencies by the required dates.

Officials' Response: Officials did not provide a response to this finding.

FINDING NUMBER 2022-004

Material Weakness

Financial Reporting

Accurate financial reporting is the responsibility of the Fiscal Officer and is essential to ensure information provided to the readers of the financial statements is accurate. The following errors with the Village's annual financial report were noted:

- In 2021 and 2022, debt service payments in the General Fund were incorrectly posted as Interest and Fiscal Charges rather than Principal Retirement.
- In 2021 and 2022, County Auto License distribution revenues were not properly allocated between the General, Street Construction, Maintenance and Repair, and State Highway Funds.
- In 2021 and 2022, the Mayor's Court revenues and disbursements were not properly recorded.
- In 2021 and 2022, Fines, Licenses, and Permits and Miscellaneous revenue were incorrectly posted as Other Financing Sources revenue.
- In 2021, prior audit adjustments were not properly posted.
- In 2022, Sale of Fixed Assets Revenue was posted to Miscellaneous.
- In 2022, Medical Billing receipts and disbursements were not properly calculated and remitted to the Village.
- In 2022, General Government expenditures were recorded as Other Financing Uses.
- In 2022, Intergovernmental grant revenue was posted as Sale of Notes.
- In 2022, Other Debt Proceeds were posted as Sale of Notes.
- In 2021 and 2022, Principal Retirement and Interest and Fiscal Charges were not posted correctly in the Water and Sewer Funds.
- Water Special Assessment revenue was not properly recorded in 2021.
- Each year the Village Council authorizes transfers of income taxes from the General Fund to other funds as applicable. However, those transfers were incorrectly recorded in the accounting system as follows:
 - In 2021, the Village understated General Fund Transfers Out by \$60,000 and overstated Other Financing Uses expenditures by \$60,000. Other Financing Sources in the Special Revenue Funds were overstated by \$60,000 and Transfers In were understated by \$60,000.

VILLAGE OF WEST ALEXANDRIA
PREBLE COUNTY

SCHEDULE OF AUDIT FINDINGS
FOR THE YEARS ENDED DECEMBER 31, 2022 AND 2021 (Continued)

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

FINDING NUMBER 2022-004 (Continued)

Material Weakness (Continued)

Financial Reporting Continued)

- In 2022, the Village understated General Fund Transfers Out by \$100,081 and overstated Other Financing Uses expenditures by \$100,081. Other Financing Sources in the Special Revenue Funds were overstated by \$100,081 and Transfers In were understated by \$100,081.

Not posting receipts and disbursements accurately resulted in the financial statements requiring several reclassifications and adjustments. The financial statements reflect all reclassifications and adjustments, and the Village has posted all adjustments to its accounting system. There were also additional errors noted that were not material in nature and are, therefore, not reflected in the financial statements.

The following errors noted in the Village's financial statements were determined to be immaterial and did not require adjustments to properly present the Village's financial activity:

- General Fund Special Assessments were posted as Miscellaneous in 2021.

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: Officials did not provide a response to this finding.

FINDING NUMBER 2022-005

Material Weakness

Review of EMS Reports

The Village received monthly EMS Summary Reports from Change Healthcare. We noted timing variances between the monthly amounts deposited in the bank and recorded in the accounting system and the Change Healthcare Reports for 2022 and 2021. The total amount deposited in the bank did not match the amounts recorded in the accounting system and the total amount indicated by the monthly Change Healthcare Reports. The financial statements were adjusted for proper cutoff.

Failure to properly review and record transactions processed by Change Healthcare may result in inaccurate payments received and inaccurate financial statements. To improve internal controls, we recommend that the Village document their review of the monthly receipt reports received from Change Healthcare for accuracy. The monthly Summary reports should also be compared to the revenue ledger to ensure that all the information is accurate and complete. All variances should be investigated, and the results should be documented.

Officials' Response: Officials did not provide a response to this finding.

**VILLAGE OF WEST ALEXANDRIA
PREBLE COUNTY**

**SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
FOR THE YEAR ENDED DECEMBER 31, 2022 AND 2021**

Finding Number	Finding Summary	Status	Additional Information
2020-001	Destruction of Records	Not Corrected	Repeated as Finding 2022-001
2020-002	Records Retention Policy	Corrected	N/A
2020-003	Purchase Orders	Not Corrected	Repeated as Finding 2022-002
2020-004	Mayor's Court	Not Corrected	Repeated as Finding 2022-003
2020-005	Cash Reconciliation	Corrected	N/A
2020-006	Financial Reporting	Not Corrected	Repeated as Finding 2022-004
2020-007	Review of EMS Reports	Not Corrected	Repeated as Finding 2022-005
2020-008	Posting Budgetary Data in the Accounting System	Partially Corrected	Moved to Management Letter.
2020-009	Law Enforcement Trust Fund	Corrected	N/A
2020-010	Late Fees, Penalties, Interest	Corrected	N/A

OHIO AUDITOR OF STATE KEITH FABER



VILLAGE OF WEST ALEXANDRIA

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 12/19/2023

88 East Broad Street, Columbus, Ohio 43215
Phone: 614-466-4514 or 800-282-0370

This report is a matter of public record and is available online at
www.ohioauditor.gov