

VILLAGE OF NORTH RANDALL
CUYAHOGA COUNTY, OHIO

REGULAR AUDIT

**FOR THE YEARS ENDED
DECEMBER 31, 2021 & 2020**



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Columbus, Ohio 43215
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Members of Council and Mayor
Village of North Randall
21937 Miles Road
North Randall, OH 44128

We have reviewed the *Independent Auditor's Report* of the Village of North Randall, Cuyahoga County, prepared by Julian & Grube, Inc., for the audit period January 1, 2020 through December 31, 2021. 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 North Randall 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

October 02, 2024

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**VILLAGE OF NORTH RANDALL
CUYAHOGA COUNTY, OHIO**

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Independent Auditor's Report

Village of North Randall
Cuyahoga County
21937 Miles Road
North Randall, Ohio 44128

To the Members of the Village Council:

Report on the Audit of the Financial Statements

Opinions

We have audited the accompanying financial statements of the cash balances, receipts, and disbursements for each governmental fund type and the fiduciary fund type combined total of the Village of North Randall, Cuyahoga County, Ohio, as of and for the years ended December 31, 2021 and 2020, and the related notes to the financial statements.

Unmodified Opinion on Regulatory Basis of Accounting

In our opinion, the accompanying financial statements referred to above present fairly, in all material respects, the cash balances, receipts, and disbursements for each governmental fund type and the fiduciary fund type combined total of the Village of North Randall, as of and for the years ended December 31, 2021 and 2020 in accordance with the financial reporting provisions of Ohio Revised Code Section 117.38 and Ohio Administrative Code Section 117-2-03(C) as 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 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 of North Randall, as of December 31, 2021 and 2020, or changes in financial position, 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 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 of North Randall 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 of North Randall 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 a basis of accounting other than accounting principles generally accepted in the United States of America (GAAP), to meet the requirements of Ohio Revised Code Section 117.38 and Ohio Administrative Code Section 117-2-03(C). 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.

Though the Village of North Randall 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 “*Unmodified Opinion on Regulatory Basis of Accounting*” paragraph above.

Emphasis of Matter

As described in Note 13 to the financial statements for the years ended December 31, 2021, the financial impact of COVID-19 and the continuing emergency measures may impact subsequent periods of the Village of North Randall. Furthermore, as described in Note 15 to the financial statements for the year ended December 31, 2020, during 2020 the Village adopted a change in accounting principle and removed the fund balance classifications from the Combined Statement of Receipts, Disbursements and Changes in Fund Balance (Regulatory Cash Basis) – All Governmental Fund Types. Our opinions are not modified with respect to these matters.

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with the financial reporting provisions of Ohio Revised Code Section 117.38 and Ohio Administrative Code Section 117-2-03(C). 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 misstatements, 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 of North Randall'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 generally accepted auditing standards and *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 generally accepted auditing standards 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 of North Randall'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.

Village of North Randall
Cuyahoga County
Independent Auditor's Report

- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the Village of North Randall'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 June 26, 2024 on our consideration of the Village of North Randall's internal control over financial reporting and on 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 of North Randall'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 of North Randall's internal control over financial reporting and compliance.



Julian & Grube, Inc.
June 26, 2024

Village of North Randall, Ohio
Cuyahoga 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

	Governmental Fund Types				Totals (Memorandum Only)
	General	Special Revenue	Debt Service	Capital Projects	
Cash Receipts					
Property and Other Local Taxes	\$ 220,187	\$ 104,665	\$ -	\$ -	\$ 324,852
Municipal Income Tax	7,954,175	884,524	-	-	8,838,699
Intergovernmental	274,903	115,778	-	-	390,681
Special Assessments	3,026	-	-	-	3,026
Charges for Services	86,237	21,864	-	-	108,101
Fines, Licenses and Permits	124,822	2,800	-	-	127,622
Earnings on Investments	3,826	-	-	-	3,826
Miscellaneous	40,381	-	-	-	40,381
<i>Total Cash Receipts</i>	<u>8,707,557</u>	<u>1,129,631</u>	<u>-</u>	<u>-</u>	<u>9,837,188</u>
Cash Disbursements					
Current:					
Security of Persons and Property	2,266,418	757,837	-	-	3,024,255
Public Health Services	-	-	-	-	-
Leisure Time Activities	17,177	-	-	-	17,177
Community Environment	158,392	-	-	-	158,392
Basic Utility Services	121,557	-	-	-	121,557
Transportation	169,057	-	-	-	169,057
General Government	1,519,071	18,544	-	-	1,537,615
Capital Outlay	1,183,529	76,187	-	189,388	1,449,104
Debt Service:				-	
Principal Retirement	-	-	11,225	-	11,225
<i>Total Cash Disbursements</i>	<u>5,435,201</u>	<u>852,568</u>	<u>11,225</u>	<u>189,388</u>	<u>6,488,382</u>
<i>Excess of Receipts Over (Under) Disbursements</i>	<u>3,272,356</u>	<u>277,063</u>	<u>(11,225)</u>	<u>(189,388)</u>	<u>3,348,806</u>
Other Financing Receipts (Disbursements)					
Sale of Capital Assets	-	-	-	-	-
Transfers In	-	-	11,225	188,801	200,026
Transfers Out	(200,026)	-	-	-	(200,026)
Other Financing Uses	-	-	-	-	-
<i>Total Other Financing Receipts (Disbursements)</i>	<u>(200,026)</u>	<u>-</u>	<u>11,225</u>	<u>188,801</u>	<u>-</u>
<i>Net Change in Fund Cash Balances</i>	3,072,330	277,063	-	(587)	3,348,806
<i>Fund Cash Balances, January 1</i>	4,160,678	446,988	586	-	4,608,252
<i>Fund Cash Balances, December 31</i>	<u>\$ 7,233,008</u>	<u>\$ 724,051</u>	<u>\$ 586</u>	<u>\$ (587)</u>	<u>\$ 7,957,058</u>

See accompanying notes to the financial statements

Village of North Randall, Ohio
Cuyahoga 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
	Other Custodial
Additions	
Fines, Licenses and Permits for Distribution	\$ 112,819
<i>Total Additions</i>	112,819
Deductions	
Distributions to Other Governments	1,292,051
<i>Total Deductions</i>	1,292,051
<i>Net Change in Fund Balances</i>	(1,179,232)
<i>Fund Cash Balances, January 1</i>	1,429,724
<i>Fund Cash Balances, December 31</i>	\$ 250,492

See accompanying notes to the financial statements

Village of North Randall, Ohio
Cuyahoga County
Notes to the Financial Statements
For the Year Ended December 31, 2021

Note 1 - Reporting Entity

The constitution and laws of the State of Ohio establish the rights and privileges of the Village of North Randall, Cuyahoga County, Ohio, (the Village) as a body corporate and politic. A publicly-elected six-member Council directs the Village. The Village provides police and fire protection services, road maintenance, general governmental services and a Mayor's Court. The Village contracts with the Village of Highland Hills for rubbish removal services.

Jointly Governed Organizations, and Public Entity Risk Pools

The Village participates in three jointly governed organizations, and a public entity risk pool. Notes 7 and 12 to the financial statements provides additional information for these entities. 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 (cash basis) for all governmental fund types, and a combined statement of receipts, disbursements and changes in fund balances (cash basis) for all proprietary and 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 receives gasoline tax and motor vehicle tax money for constructing, maintaining and repairing Village streets.

Police Levy Fund - The police levy fund receives property tax and state money to provide police protection services.

Fire Levy Fund - The fire levy fund receives property tax, income tax, and state money to provide fire protection services.

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 Fund:

General Obligation Fund - This fund receives property taxes for retirement of general obligation debt.

Village of North Randall, Ohio
Cuyahoga County
Notes to the Financial Statements
For the Year Ended December 31, 2021

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:

General Capital Projects Fund – The General Capital Projects Fund accounts for the financial resources designated for the acquisition or major repair of infrastructure or capital assets.

Fiduciary Funds Fiduciary funds include private purpose trust funds, investment 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 funds account for the activities of the Village Mayor’s Court and the revenue sharing agreement accumulation for the Warrensville Heights City School District.

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.

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

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

A summary of 2021 budgetary activity appears in Note 4.

Village of North Randall, Ohio
Cuyahoga County
Notes to the Financial Statements
For the Year Ended December 31, 2021

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. Money market mutual funds (including STAR Ohio) are recorded at share values the mutual funds report

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. 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 13.

Village of North Randall, Ohio
Cuyahoga County
Notes to the Financial Statements
For the Year Ended December 31, 2021

Note 3 - Compliance

Contrary to Ohio Administrative Code 117-02(C)(1), the Village did not incorporate the approved budgetary data into their accounting software.

Contrary to Ohio Revised Codes 5705.39 and 5705.36, the Village had appropriations in excess of estimated resources.

Contrary to Ohio Revised Codes 5705.41(B) and 5705.41, the Village had expenditures in excess of appropriations.

Contrary to Ohio Revised Code 5705.36(A)(4), the Village had appropriations in excess of actual resources.

Note 4 - Budgetary Activity

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

2021 Budgeted vs. Actual Receipts			
Fund Type	Budgeted Receipts	Actual Receipts	Variance
General	\$5,059,204	\$8,707,557	\$3,648,353
Special Revenue	635,086	1,129,630	494,544
Debt Service	0	11,225	11,225
Capital Projects	197,085	188,801	(8,284)
Total	\$5,891,375	\$10,037,213	\$4,145,838

2021 Budgeted vs. Actual Budgetary Basis Expenditures			
Fund Type	Appropriation Authority	Budgetary Expenditures	Variance
General	\$5,348,588	\$5,635,227	(\$286,639)
Special Revenue	1,041,514	852,569	188,945
Debt Service	11,225	11,225	0
Capital Projects	1,300,000	189,388	1,110,612
Total	\$7,701,327	\$6,688,409	\$1,012,918

Note 5 – Deposits and Investments

The carrying amount of deposits and investments at December 31, 2021 was as follows:

Demand deposits	2021 3,941,057
Total deposits	3,941,057
STAR Ohio	4,266,493
Total investments	4,266,493
Total deposits and investments	\$8,207,550

Village of North Randall, Ohio
Cuyahoga County
Notes to the Financial Statements
For the Year Ended December 31, 2021

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

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

Note 6 – 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 levied a municipal income tax of 2.75 percent, with 0.25 percent allocated to the operations of the Fire Department, 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 Cleveland Collection Agency (CCA) either monthly, or quarterly, as required. Corporations and other individual taxpayers pay estimated taxes quarterly and file a declaration annually. CCA collects taxes on the Village's behalf and remits them to the Village on a monthly basis.

Note 7 - Risk Management

Risk Pool Membership

The Village belongs to the Ohio Plan Risk Management, Inc. (OPRM) - formerly known as the Ohio Government Risk Management Plan, (the "Plan"), a non-assessable, unincorporated non-profit association providing a formalized, jointly administered self-insurance risk management program and other administrative services to Ohio governments ("Members"). The Plan is legally separate from its member governments.

Pursuant to Section 2744.081 of the Ohio Revised Code, the plan provides property, liability, errors and omissions, law enforcement, automobile, excess liability, crime, surety and bond, inland marine and other coverages to its members sold through fourteen appointed independent agents in the State of Ohio.

Village of North Randall, Ohio
Cuyahoga County
Notes to the Financial Statements
For the Year Ended December 31, 2021

OPRM coverage programs are developed specific to each member’s risk management needs and the related premiums for coverage are determined through the application of uniform underwriting criteria addressing the member’s exposure to loss. Effective November 1, 2017, the OPRM retained 47% of the premium and losses on the first \$250,000 casualty treaty and 30% of the first \$1,000,000 property treaty. The OPRM is also participating in a property primary excess of loss treaty. This treaty reimburses the OPRM 30% for losses between \$200,000 and \$1,000,000. The reimbursement is based on the amount of loss between \$200,000 and \$1,000,000. Effective November 1, 2018, the OPRM’s property retention remained unchanged, however the Plan assumed 100% of the first \$250,000 casualty treaty. Members are only responsible for their self-retention (deductible) amounts, which vary from member to member. Effective November 1, 2019, the OPRM’s property retention increased from 30% to 33%, while the casualty treaty remains unchanged and still assumes 100% of the first \$250,000 casualty treaty. Effective November 1, 2020, the OPRM’s property retention increased from 33% to 55%, while the casualty treaty remains unchanged and still assumes 100% of the first \$250,000 casualty treaty. Effective November 1, 2021, the OPRM’s property retention increased from 55% to 65%, while the casualty treaty remains unchanged and still assumes 100% of the first \$250,000 casualty treaty. OPRM had 769 members as of December 31, 2021.

Plan members are responsible to notify the Plan of their intent to renew coverage by their renewal date. If a member chooses not to renew with the Plan, they have no other financial obligation to the Plan, but still need to promptly notify the Plan of any potential claims occurring during their membership period. The former member’s covered claims, which occurred during their membership period, remain the responsibility of the Plan.

Settlement amounts did not exceed insurance coverage for the past three fiscal years.

The Pool’s audited financial statements conform with generally accepted accounting principles, and reported the following assets, liabilities and equity at December 31, 2021.

	<u>2021</u>
Assets	\$21,777,439
Liabilities	(15,037,383)
Members’ Equity	<u>\$6,740,056</u>

You can read the complete audited financial statements for OPRM at the Plan’s website, www.ohioplan.org.

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;
- Law Enforcement and Public Officials
- Crime/Cyber Liability
- Vehicles
- Errors and Omissions

Village of North Randall, Ohio
Cuyahoga County
Notes to the Financial Statements
For the Year Ended December 31, 2021

Note 8 - Defined Benefit Pension Plans

Ohio Public Employees Retirement System

Most 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%, of their gross salaries and the Village contributed an amount equaling 14%, of participants' gross salaries. The Village has paid all contributions required through December 31, 2021.

<i>Retirement Rates</i>	<i>Year</i>	<i>Member Rate</i>	<i>Employer Rate</i>
<i>OPERS – Local</i>	<i>2012-2021</i>	<i>10%</i>	<i>14%</i>

Ohio Police and Fire Retirement System

The Village's full-time Police Officers and full-time Firefighters belong to the 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% of their wages. The Village contributed to OP&F an amount equal to 19.5% of full-time police members' wages, and 24% of full-time firefighters' wages, respectively. The Village has paid all contributions required through December 31, 2021.

<i>Retirement Rates</i>	<i>Year</i>	<i>Member Rate</i>	<i>Employer Rate</i>
<i>OP&F- full time police</i>	<i>July 1, 2015 - December 31, 2021</i>	<i>12.25%</i>	<i>19.5%</i>
<i>OP&F- full time fire</i>	<i>July 1, 2015 - December 31, 2021</i>	<i>12.25%</i>	<i>24.0%</i>

Social Security

Several of the Village's employees contributed to social Security. This plan provides retirement benefits, including survivor and disability benefits to participant.

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 9 - 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 0.00 percent during calendar year 2021. The portion of employer contributions allocated to health care for OPERS members in the Member Directed Plan was 4.00 percent during calendar year 2021. OP&F contributes 0.50 percent to fund these benefits.

Village of North Randall, Ohio
Cuyahoga County
Notes to the Financial Statements
For the Year Ended December 31, 2021

Note 10 – Debt

In July, 2016, the Village received a loan in the amount of \$224,500 from the Ohio Public Works Commission to improve the Derbyshire Drive waterline. The Village will repay the loans in semiannual installments of \$5,612.50, over 20 years.

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

	Principal	Interest Rate
Ohio Public Works Commission Loan	\$168,375	0%
Total	\$168,375	

Amortization

Amortization of the Ohio Public Works Commission Loan follows:

Year Ending	
<u>December 31:</u>	<u>OPWC Loan</u>
2022	\$11,225
2023	11,225
2024	11,225
2025	11,225
2026	11,225
2027-2031	56,125
2030-2036	<u>56,125</u>
Total	<u>\$168,375</u>

Note 11 – Contingent Liabilities

The Village is at times party to various legal proceedings. Although management cannot presently determine the outcome of these proceedings, the Village’s management is of the opinion that the ultimate outcome of such litigation will not have a material adverse effect on the Village’s financial position.

Amounts grantor agencies pay to the Village are subject to audit and adjustments 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 – Jointly Governed Organizations

Chagrin Valley Dispatch Council

The Village is a member of the Chagrin Valley Dispatch Council (CVD), a regional council of governments formed under Chapter 167 of the Ohio Revised Code. It was formed to promote cooperative arrangements and coordinate action among its members in matters relating to the dispatch of public safety services and the operation of the Chagrin Valley Regional Communications Center (“RCC”). It is currently comprised of 26 communities. It is authorized to perform all functions necessary to improve, maintain and operate the RCC including entering into contractual arrangements for necessary services; to employ staff; purchase, lease or otherwise provide for supplies, materials and equipment and facilities; accept and raise public and private funding; and any and all other powers and authorities available pursuant to Chapter 167 of the Ohio Revised Code. Participating political subdivisions appoint one representative to CVD. Each member of CVD is entitled to one vote on each item under consideration by the board. During 2021, the Village contributed \$172,335.99 to CVD. Financial information can be obtained by contacting the Chagrin Valley Dispatch Council, 88 Center Street, Bedford, Ohio 44146.

Village of North Randall, Ohio
Cuyahoga County
Notes to the Financial Statements
For the Year Ended December 31, 2021

Northeast Ohio Public Energy Council

The Village is a member of the Northeast Ohio Public Energy Council (NOPEC), a regional council of governments formed under Chapter 167 of the Ohio Revised Code. NOPEC was formed to serve as a vehicle for communities wishing to proceed jointly with an aggregation program for the purchase of electricity. NOPEC is currently comprised of over 235 communities who have been authorized by ballot to purchase electricity on behalf of their citizens. The intent of NOPEC is to provide electricity at the lowest possible rates while at the same time insuring stability in prices by entering into long-term contracts with suppliers to provide electricity to the citizens of its member communities.

NOPEC is governed by a General Assembly made up of one representative from each member community. The representatives on the governing board from each county then elect one person to serve on the eight-member NOPEC Board of Directors. The Board oversees and manages the operation of the aggregation program. The degree of control exercised by any participating government is limited to its representation in the General Assembly and on the Board. The Village did not contribute to NOPEC during 2021. Financial information can be obtained by contacting NOPEC, 31360 Solon Road, Suite 33, Solon, Ohio 44139.

Chagrin/Southeast Council of Governments

The Chagrin/Southeast Council of Governments operates the Chagrin/Southeast HazMat Response Team (Team). The Team was formed in 1990 to assist local fire departments in responding to incidents involving industrial chemicals. During 2021, the Village contributed \$3,500, to the organization. The Chagrin/Southeast Council of Governments financials statements may be obtained by contacting the Finance Director at the Village of Glenwillow, 29555 Pettibone Road, Glenwillow, Ohio 44139.

The Council has established two subsidiary organizations, the West Shore Hazardous Materials Committee which provides hazardous material protection and assistance, and the West Shore Enforcement Bureau which provides extra assistance to cities in the form of a Swat Team.

Note 13 – 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.

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. These restricted, committed and assigned amounts in the special revenue, debt service, and capital projects would include the outstanding encumbrances. There were no outstanding encumbrances.

Note 14 – Related Party Transactions

Beginning in January, 2015, The Village rents Service Department Garage space from the spouse of a Council member. The Village pays \$2,000 per month in rent.

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. 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 emergency funding, either federal or state, cannot be estimated.

Village of North Randall, Ohio
Cuyahoga County
Notes to the Financial Statements
For the Year Ended December 31, 2021

The Village's investment portfolio fluctuates with market conditions, and due to market volatility, the amount of gains or losses that will be realized in subsequent periods, if any, cannot be determined.

During 2021, The Village received funding in the amount of \$51,747.03 from the Coronavirus State and Local Fiscal Recovery Funds (SLFRF) Program, a part of the American Rescue Plan Act from the United States Department of Treasury.

Village of North Randall, Ohio
Cuyahoga 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

	Governmental Fund Types				Totals (Memorandum Only)
	General	Special Revenue	Debt Service	Capital Projects	
Cash Receipts					
Property and Other Local Taxes	\$ -	\$ 106,755	\$ 191,657	\$ -	\$ 298,412
Municipal Income Tax	4,579,711	779,694	-	-	5,359,405
Intergovernmental	299,475	133,539	-	1,077,000	1,510,014
Special Assessments	3,050	-	-	-	3,050
Charges for Services	106,274	29,985	-	-	136,259
Fines, Licenses and Permits	212,468	-	-	-	212,468
Earnings on Investments	24,382	-	-	-	24,382
Miscellaneous	4,121	-	-	-	4,121
<i>Total Cash Receipts</i>	<u>5,229,481</u>	<u>1,049,973</u>	<u>191,657</u>	<u>1,077,000</u>	<u>7,548,111</u>
Cash Disbursements					
Current:					
Security of Persons and Property	2,041,890	876,871	-	-	2,918,761
Leisure Time Activities	8,514	-	-	-	8,514
Community Environment	175,515	-	-	-	175,515
Basic Utility Services	110,893	-	-	-	110,893
Transportation	160,372	1,724	-	-	162,096
General Government	1,233,159	992	9,915	-	1,244,066
Capital Outlay	74,332	-	-	1,560,571	1,634,903
Debt Service:					
Principal Retirement	-	-	490,613	-	490,613
Interest and Fiscal Charges	-	-	9,700	-	9,700
<i>Total Cash Disbursements</i>	<u>3,804,675</u>	<u>879,587</u>	<u>510,228</u>	<u>1,560,571</u>	<u>6,755,061</u>
<i>Excess of Receipts Over (Under) Disbursements</i>	<u>1,424,806</u>	<u>170,386</u>	<u>(318,571)</u>	<u>(483,571)</u>	<u>793,050</u>
Other Financing Receipts (Disbursements)					
Transfers In	-	-	318,571	202,453	521,024
Transfers Out	(521,024)	-	-	-	(521,024)
<i>Total Other Financing Receipts (Disbursements)</i>	<u>(521,024)</u>	<u>-</u>	<u>318,571</u>	<u>202,453</u>	<u>-</u>
<i>Net Change in Fund Cash Balances</i>	903,782	170,386	-	(281,118)	793,050
<i>Fund Cash Balances, January 1</i>	<u>3,256,896</u>	<u>276,602</u>	<u>586</u>	<u>281,118</u>	<u>3,815,202</u>
<i>Fund Cash Balances, December 31</i>	<u>\$ 4,160,678</u>	<u>\$ 446,988</u>	<u>\$ 586</u>	<u>\$ -</u>	<u>\$ 4,608,252</u>

See accompanying notes to the financial statements

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

	Fiduciary Fund Type
	Custodial
	Other Custodial
Additions	
Fines, Licenses and Permits for Distribution	\$ 122,963
Other Amounts Collected for Distribution	2,437,535
<i>Total Additions</i>	2,560,498
Deductions	
Distributions to Other Governments	1,157,501
<i>Total Deductions</i>	1,157,501
<i>Net Change in Fund Balances</i>	1,402,997
<i>Fund Cash Balances, January 1</i>	26,727
<i>Fund Cash Balances, December 31</i>	\$ 1,429,724

See accompanying notes to the financial statements

Village of North Randall, Ohio
Cuyahoga County
Notes to the Financial Statements
For the Year Ended December 31, 2020

Note 1 - Reporting Entity

The constitution and laws of the State of Ohio establish the rights and privileges of the Village of North Randall, Cuyahoga County, Ohio, (the Village) as a body corporate and politic. A publicly-elected six-member Council directs the Village. The Village provides police and fire protection services, road maintenance, general governmental services and a Mayor's Court. The Village contracts with the Village of Highland Hills for rubbish removal services.

Jointly Governed Organizations, and Public Entity Risk Pools

The Village participates in three jointly governed organizations, and a public entity risk pool. Notes 7 and 12 to the financial statements provides additional information for these entities. 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 (cash basis) for all governmental fund types, and a combined statement of receipts, disbursements and changes in fund balances (cash basis) for all proprietary and 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 receives gasoline tax and motor vehicle tax money for constructing, maintaining and repairing Village streets.

Police Levy Fund - The police levy fund receives property tax and state money to provide police protection services.

Fire Levy Fund - The fire levy fund receives property tax, income tax, and state money to provide fire protection services.

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 Fund:

General Obligation Fund - This fund receives property taxes for retirement of general obligation debt.

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:

Village of North Randall, Ohio
Cuyahoga County
Notes to the Financial Statements
For the Year Ended December 31, 2020

General Capital Projects Fund – The General Capital Projects Fund accounts for the financial resources designated for the acquisition or major repair of infrastructure or capital assets.

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 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 funds account for the activities of the Village Mayor’s Court and the revenue sharing agreement accumulation for the Warrensville Heights City School District.

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.

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

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

A summary of 2020 budgetary activity appears in Note 4.

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. Money market mutual funds (including STAR Ohio) are recorded at share values the mutual funds report

Village of North Randall, Ohio
Cuyahoga County
Notes to the Financial Statements
For the Year Ended December 31, 2020

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. 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 13.

Note 3 - Compliance

Contrary to Ohio Administrative Code 117-02(C)(1), the Village did not incorporate the approved budgetary data into their accounting software.

Contrary to Ohio Revised Codes 5705.39 and 5705.36, the Village had appropriations in excess of estimated resources.

Village of North Randall, Ohio
Cuyahoga County
Notes to the Financial Statements
For the Year Ended December 31, 2020

Note 4 - Budgetary Activity

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

2020 Budgeted vs. Actual Receipts			
Fund Type	Budgeted Receipts	Actual Receipts	Variance
General	\$4,514,422	\$5,229,481	\$715,059
Special Revenue	614,601	1,049,972	435,371
Debt Service	1,197,992	510,228	(687,764)
Capital Projects	0	1,279,453	1,279,453
Total	\$6,327,015	\$8,069,134	\$1,742,119

2020 Budgeted vs. Actual Budgetary Basis Expenditures			
Fund Type	Appropriation Authority	Budgetary Expenditures	Variance
General	\$6,263,394	\$4,325,699	\$1,937,695
Special Revenue	1,248,709	879,587	369,122
Debt Service	510,228	510,228	0
Capital Projects	1,560,571	1,560,571	(0)
Total	\$9,582,902	\$7,276,085	\$2,306,817

Note 5 – Deposits and Investments

The Village maintains a deposit 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, 2020 was as follows:

	2020
Demand deposits	1,566,994
Total deposits	1,566,994
STAR Ohio	4,470,982
Total investments	4,470,982
Total deposits and investments	\$6,037,976

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

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

Village of North Randall, Ohio
Cuyahoga County
Notes to the Financial Statements
For the Year Ended December 31, 2020

Note 6 – 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 levied a municipal income tax of 2.75 percent, with 0.25 percent allocated to the operations of the Fire Department, 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 Cleveland Collection Agency (CCA) either monthly, or quarterly, as required. Corporations and other individual taxpayers pay estimated taxes quarterly and file a declaration annually. CCA collects taxes on the Village's behalf and remits them to the Village on a monthly basis.

Note 7 - Risk Management

Risk Pool Membership

The Village belongs to the Ohio Plan Risk Management, Inc. (OPRM) - formerly known as the Ohio Government Risk Management Plan, (the "Plan"), a non-assessable, unincorporated non-profit association providing a formalized, jointly administered self-insurance risk management program and other administrative services to Ohio governments ("Members"). The Plan is legally separate from its member governments.

Pursuant to Section 2744.081 of the Ohio Revised Code, the plan provides property, liability, errors and omissions, law enforcement, automobile, excess liability, crime, surety and bond, inland marine and other coverages to its members sold through fourteen appointed independent agents in the State of Ohio.

OPRM coverage programs are developed specific to each member's risk management needs and the related premiums for coverage are determined through the application of uniform underwriting criteria addressing the member's exposure to loss. Effective November 1, 2017, the OPRM retained 47% of the premium and losses on the first \$250,000 casualty treaty and 30% of the first \$1,000,000 property treaty. The OPRM is also participated in a property primary excess of loss treaty. This treaty reimbursed the OPRM 30% for losses between \$200,000 and \$1,000,000. The reimbursement is based on the amount of loss between \$200,000 and \$1,000,000. Effective November 1, 2018, the OPRM the property retention remained unchanged, however, the Plan assumed 100% of the first \$250,000 casualty treaty. Members are only responsible for their self-retention (deductible) amounts, which vary from member to member. Effective November 1, 2019, the OPRM's property retention increased from 30% to 33%, while the casualty treaty remains unchanged and still assumes 100% of the first \$250,000 casualty treaty. Effective November 1, 2020, the OPRM's property retention increased from 33% to 55%, while the casualty treaty remains unchanged and still assumes 100% of the first \$250,000 casualty treaty. OPRM had 771 members as of December 31, 2020.

Village of North Randall, Ohio
Cuyahoga County
Notes to the Financial Statements
For the Year Ended December 31, 2020

Plan members are responsible to notify the Plan of their intent to renew coverage by their renewal date. If a member chooses not to renew with the Plan, they have no other financial obligation to the Plan, but still need to promptly notify the Plan of any potential claims occurring during their membership period. The former member's covered claims, which occurred during their membership period, remain the responsibility of the Plan.

Settlement amounts did not exceed insurance coverage for the past three fiscal years.

The Pool's audited financial statements conform with generally accepted accounting principles, and reported the following assets, liabilities and equity at December 31, 2020.

	2020
Assets	\$18,826,974
Liabilities	(13,530,267)
Members' Equity	\$5,296,707

You can read the complete audited financial statements for OPRM at the Plan's website, www.ohioplan.org.

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.

Note 8 - Defined Benefit Pension Plans

Ohio Public Employees Retirement System

Some 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%, of their gross salaries and the Village contributed an amount equaling 14%, of participants' gross salaries. The Village has paid all contributions required through December 31, 2020.

<i>Retirement Rates</i>	<i>Year</i>	<i>Member Rate</i>	<i>Employer Rate</i>
<i>OPERS – Local</i>	<i>2012-2020</i>	<i>10%</i>	<i>14%</i>

Ohio Police and Fire Retirement System

The Village's full-time Police Officers belong to the 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% of their wages. The Village contributed to OP&F an amount equal to 19.5% of full-time police members' wages. The Village has paid all contributions required through December 31, 2020.

Village of North Randall, Ohio
Cuyahoga County
Notes to the Financial Statements
For the Year Ended December 31, 2020

<i>Retirement Rates</i>	<i>Year</i>	<i>Member Rate</i>	<i>Employer Rate</i>
<i>OP&F- full time police</i>	<i>July 1, 2015 - December 31, 2020</i>	<i>12.25%</i>	<i>19.5%</i>

Social Security

Several of the Village’s employees contributed to social Security. This plan provides retirement benefits, including survivor and disability benefits to participant.

Employees contributed 6.2 percent of their gross salaries. The Village contributed an amount equal to 6.2 percent of participants’ gross salaries. The Village has paid all contributions required through December 31, 2020.

Note 9 - 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.

Note 10 – Debt

On September 13, 2017, the Village issued a various purpose improvement note in the amount of \$1,315,500 with an interest rate of 2.25%. On September 12, 2018, the Village issued a various purpose improvement note in the amount of \$1,010,000 with an interest rate of 3.25% to retire the 2017 various improvement note in the amount of \$1,315,500. On September 11, 2019, the Village issued a various purpose improvement note in the amount of \$485,000 with an interest rate of 2.00% to retire the 2018 various improvement note in the amount of \$1,010,000. On September 10, 2020, the Village retired the 2019 various purpose improvement note in the amount of \$485,000.

In July, 2016, the Village received a loan in the amount of \$224,500 from the Ohio Public Works Commission to improve the Derbyshire Drive waterline. The Village will repay the loans in semiannual installments of \$5,612.50, over 20 years.

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

	<u>Principal</u>	<u>Interest Rate</u>
Ohio Public Works Commission Loan	\$179,600	0%
Total	<u>\$179,600</u>	

Village of North Randall, Ohio
Cuyahoga County
Notes to the Financial Statements
For the Year Ended December 31, 2020

Amortization

Amortization of the Ohio Public Works Commission Loan follows:

<u>Year Ending</u> <u>December 31:</u>	<u>OPWC Loan</u>
2021	\$11,225
2022	11,225
2023	11,225
2024	11,225
2025	11,225
2026-2030	56,125
2031-2035	56,125
2036	<u>11,225</u>
Total	\$179,600

Note 11 – Contingent Liabilities

The Village is defendant in several lawsuits. Although management cannot presently determine the outcome of these suits, management believes that the resolution of these matters will not materially adversely affect the Village’s financial condition.

Note 12 – Jointly Governed Organizations

Chagrin Valley Dispatch Council

The Village is a member of the Chagrin Valley Dispatch Council (CVD), a regional council of governments formed under Chapter 167 of the Ohio Revised Code. It was formed to promote cooperative arrangements and coordinate action among its members in matters relating to the dispatch of public safety services and the operation of the Chagrin Valley Regional Communications Center (“RCC”). It is currently comprised of 25 communities. It is authorized to perform all functions necessary to improve, maintain and operate the RCC including entering into contractual arrangements for necessary services; to employ staff; purchase, lease or otherwise provide for supplies, materials and equipment and facilities; accept and raise public and private funding; and any and all other powers and authorities available pursuant to Chapter 167 of the Ohio Revised Code. Participating political subdivisions appoint one representative to CVD. Each member of CVD is entitled to one vote on each item under consideration by the board. During 2020, the Village contributed \$198,590.35 to CVD. Financial information can be obtained by contacting the Chagrin Valley Dispatch Council, 88 Center Street, Bedford, Ohio 44146.

Northeast Ohio Public Energy Council

The Village is a member of the Northeast Ohio Public Energy Council (NOPEC), a regional council of governments formed under Chapter 167 of the Ohio Revised Code. NOPEC was formed to serve as a vehicle for communities wishing to proceed jointly with an aggregation program for the purchase of electricity. NOPEC is currently comprised of over 235 communities who have been authorized by ballot to purchase electricity on behalf of their citizens. The intent of NOPEC is to provide electricity at the lowest possible rates while at the same time insuring stability in prices by entering into long-term contracts with suppliers to provide electricity to the citizens of its member communities.

NOPEC is governed by a General Assembly made up of one representative from each member community. The representatives on the governing board from each county then elect one person to serve on the eight-member NOPEC Board of Directors. The Board oversees and manages the operation of the aggregation program. The degree of control exercised by any participating government is limited to its representation in the General Assembly and on the Board. The Village did not contribute to NOPEC during 2020. Financial information can be obtained by contacting NOPEC, 31360 Solon Road, Suite 33, Solon, Ohio 44139.

Village of North Randall, Ohio
Cuyahoga County
Notes to the Financial Statements
For the Year Ended December 31, 2020

Chagrin/Southeast Council of Governments

The Chagrin/Southeast Council of Governments operates the Chagrin/Southeast HazMat Response Team (Team). The Team was formed in 1990 to assist local fire departments in responding to incidents involving industrial chemicals. During 2020, the Village contributed \$3,500, to the organization. The Chagrin/Southeast Council of Governments financials statements may be obtained by contacting the Finance Director at the Village of Glenwillow, 29555 Pettibone Road, Glenwillow, Ohio 44139.

The Council has established two subsidiary organizations, the West Shore Hazardous Materials Committee which provides hazardous material protection and assistance, and the West Shore Enforcement Bureau which provides extra assistance to cities in the form of a Swat Team.

Note 13 – 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.

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. These restricted, committed and assigned amounts in the special revenue, debt service, and capital projects would include the outstanding encumbrances. There were no outstanding encumbrances.

Note 14 – Related Party Transactions

Beginning in January, 2015, The Village rents Service Department Garage space from the spouse of a Council member. The Village pays \$2,000 per month in rent.

Note 15 – Change in Accounting Principle

For 2020, the Village has made changes to their cash basis reporting model. These changes include modifications to the definition of fiduciary funds and removing the fund balance classifications from the combined statement of receipts, disbursements, and changes in fund balances (regulatory cash basis) – all governmental fund types. There was no effect on the beginning fund balance.

**Independent Auditor's Report on Internal Control Over Financial Reporting and on Compliance and Other
Matters Based on an Audit of Financial Statements Performed in Accordance With
*Government Auditing Standards***

Village of North Randall
Cuyahoga County
21937 Miles Road
North Randall, Ohio 44128

To the Members of the Village Council:

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the cash balances, receipts, and disbursements for each governmental fund type and the fiduciary fund type combined total of the Village of North Randall, Cuyahoga County, Ohio, as of and for the years ended December 31, 2021 and 2020, and the related notes to the financial statements and have issued our report thereon dated June 26, 2024, wherein we noted as described in Note 2 to the financial statements, the Village of North Randall followed financial reporting provisions Ohio Revised Code Section 117.38 and Ohio Administrative Code Section 117-2-03(C) permit. As described in Note 15 to the financial statements for the year ended December 31, 2020, during 2020 the Village adopted a change in accounting principle and removed the fund balance classifications from the Combined Statement of Receipts, Disbursements and Changes in Fund Balance (Regulatory Cash Basis) – All Governmental Fund Types. Furthermore, we noted as described in Note 13 to the financial statements for the year ended December 31, 2021, the financial impact of COVID-19 and the continuing emergency measures may impact subsequent periods.

Report on Internal Control over Financial Reporting

In planning and performing our audit of the financial statements, we considered the Village of North Randall'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 of North Randall's internal control. Accordingly, we do not express an opinion on the effectiveness of the Village of North Randall's internal control.

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

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that were not identified. We identified certain deficiencies in internal control, described in the accompanying schedule of findings and responses as items 2021-001 through 2021-004 that we consider to be material weaknesses.

Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether the Village of North Randall's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit and accordingly, we do not express such an opinion. The results of our tests disclosed instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards* and which are described in the accompanying schedule of findings and responses as items 2021-001, and 2021-003 through 2021-007.

Village of North Randall's Responses to Findings

Government Auditing Standards requires the auditor to perform limited procedures on the Village of North Randall's responses to the findings identified in our audit and described in the accompanying schedule of findings and responses. The Village of North Randall's responses were not subjected to the other auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on the responses.

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 of North Randall'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 of North Randall's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.



Julian & Grube, Inc.
June 26, 2024

**VILLAGE OF NORTH RANDALL
CUYAHOGA COUNTY, OHIO**

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

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

Material Weakness/Noncompliance - Integration of Budgetary Information

Ohio Administrative Code 117-2-02(C)(1) states that all public offices should integrate the budgetary accounts, at the legal level of control or lower, into the financial accounting system. This means designing an accounting system to provide ongoing and timely information on unrealized budgetary receipts and remaining uncommitted appropriation balances.

The Village’s current accounting software (Quickbooks) does not incorporate the approved budgetary data, including estimated resources or appropriations, of the Village.

By not correctly including budgetary accounts into the financial accounting system, it could become challenging for the Village to easily monitor its budgeted activity in comparison with its actual amounts. The Village is also at risk for overspending in excess of available funds, which could possibly result in negative fund balances.

We recommend that approved budgetary information be incorporated into the financial accounting system by the Fiscal Officer in a timely manner. This will aid the Council and Fiscal Officer in their review of budgetary versus actual information and help ensure budgetary requirements are followed.

Client Response: The Village is pursuing modifications to the financial software to effectively record and monitor the fiscal budget.

Finding Number	2021-002
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Material Weakness - Financial Statement Presentation

Management is responsible for preparing complete and accurate financial statements in accordance with the applicable financial reporting framework. Control and monitoring activities typically associated with the period-end financial reporting process include reviewing and approving manual journal entries, consolidating entries, and any entries that are recorded directly to the financial statements. For the Village, this could also include reviewing the year-end UAN reports to ensure activity is reported in the correct line items.

Adjustments were made to the financial statements to properly record significant transactions during the audit period.

- During 2020, the Village improperly recorded the repayment of the manuscript debt issued in 2019, which was recorded using the investment method. Due to this, the General fund intergovernmental receipts were overstated by \$485,000, Security of Persons and Property disbursements, Community Environment, Transportation, and General Government disbursements were overstated by \$22,613, \$947, \$1,558, and \$456,479, respectively. In addition, the Fire Levy fund Security of Persons and Property disbursements were overstated due to the same improperly recorded repayment.

The financial statements and notes have been adjusted to properly report the activity.

A lack of proper policies and procedures for control and monitoring activities associated with the period-end financial reporting process could lead to financial statement and note disclosure adjustments, which if uncorrected, could lead to a misrepresentation of the Village’s activity.

**VILLAGE OF NORTH RANDALL
CUYAHOGA COUNTY, OHIO**

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

FINDINGS RELATED TO THE FINANCIAL STATEMENTS REQUIRED TO BE REPORTED IN ACCORDANCE WITH GAGAS	
Finding Number	2021-002 (Continued)

We recommend the Village design and implement additional procedures to facilitate more accurate and detailed financial reporting. The Village should consider having an outside third-party, or Council member with financial experience, review the financial report prior to filing in the Hinkle System. Further, the Village should reach out to its auditor throughout the year if questions arise on how to properly account for receipts or disbursements.

Client Response: The Village will closely monitor and seek guidance on unusual transactions.

Finding Number	2021-003
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Material Weakness/Noncompliance

Ohio Revised Code Section 5705.39 in part requires that total appropriations from each fund should not exceed total estimated resources.

The Village had appropriations in excess of estimated resources for the year ending December 31, 2020 in the following funds:

<u>Fund Type/Fund</u>	<u>Resources</u>	<u>Appropriations</u>	<u>Excess</u>
<u>Special Revenue Fund:</u>			
Cares Act Fund	\$ -	\$ 61,656	\$ 61,656
Fire Levy Fund	456,723	830,000	373,277
Tax Review Board Fund	-	1,500	1,500
<u>Capital Projects Funds:</u>			
General Capital Project Fund	281,119	1,560,571	1,279,452

The Village had appropriations in excess of estimated resources for the year ending December 31, 2021 in the following funds:

<u>Fund Type/Fund</u>	<u>Resources</u>	<u>Appropriations</u>	<u>Excess</u>
<u>Special Revenue Fund:</u>			
ARPA Fund	\$ -	\$ 51,747	\$ 51,747
Fire Levy Fund	526,521	670,000	143,479
Miscellaneous Fire Fund	40,165	50,000	9,835
Tax Review Board Fund	-	1,500	1,500
<u>Capital Projects Funds:</u>			
General Capital Project Fund	587	1,300,000	1,299,413

With appropriations exceeding estimated resources, the Village is appropriating monies that are not in the Treasury or in the process of collection that have been certified with the County Auditor. Thus, over appropriating may cause expenditures to increase and cause a deficit fund balance.

**VILLAGE OF NORTH RANDALL
CUYAHOGA COUNTY, OHIO**

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

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

We recommend the Village comply with the Ohio Revised Code by monitoring appropriations so they do not exceed estimated resources. This may be achieved by monitoring the budget more closely on a continual basis and amending estimated resources or appropriations as necessary.

Client Response: The Village is pursuing modifications to the financial software to effectively record and monitor the fiscal budget.

Finding Number	2021-004
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Material Weakness/Noncompliance

Ohio Revised Code Section 5705.36, in part, requires Fiscal Officers to certify to the County Auditor the total amount from all sources which are available for expenditures from each fund in the tax budget along with any unencumbered balances that existed at the end of the preceding year. Furthermore, it requires subdivisions to request increased or reduced amended certificates of estimated resources upon determination by the fiscal officer that revenue to be collected be greater or less than the amount in the last certified amended certificate.

The Village did not request enough amended certificates throughout the years ended December 31, 2021 and 2020 upon notice of increased or decreased resources.

By not timely amending its certificate of estimated resources to the County Auditor, the Village is basing appropriation and expenditure decisions on outdated information.

We recommend the Village consult the Ohio Compliance Supplement, the Village’s Manual and its auditors. We further recommend the Village file amended certificates as necessary throughout the year. This will facilitate the Village’s appropriation process.

Client Response: The Village is pursuing modifications to the financial software to effectively record and monitor the fiscal budget. In addition, the Village will request the required additional certificates of estimated resources during the fiscal year.

Finding Number	2021-005
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Noncompliance - Appropriations:

Ohio Revised Code Section 5705.41(B) requires that no subdivision is to expend money unless it has been appropriated.

The Village had disbursements exceeding appropriations in the following funds for the year ended December 31, 2021:

**VILLAGE OF NORTH RANDALL
CUYAHOGA COUNTY, OHIO**

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

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

<u>Fund</u>	<u>Appropriations</u>	<u>Disbursements</u>	<u>Excess</u>
General Fund	\$ 5,348,588	\$ 5,635,228	\$ 286,640
<u>Special Revenue Funds:</u>			
Cares Act Fund	39,000	47,978	8,978
Fire Levy Fund	670,000	759,543	89,543
<u>Debt Service Funds:</u>			
General Obligation Bond Fund	-	11,225	11,225

With disbursements exceeding appropriations, the Village is expending monies that have not been appropriated and approved by the Village Council. This may result in unnecessary purchases or overspending which may lead to a fund deficit.

We recommend the Village comply with the Ohio Revised Code and the Auditor of State Bulletin 97-010 by monitoring disbursements so they do not exceed lawful appropriations and amending the budget prior to year-end. This may be achieved by monitoring the budget more closely on a continual basis and making appropriation amendments as necessary to the passage of permanent appropriations.

Client Response: The Village is pursuing modifications to the financial software to effectively record and monitor the fiscal budget.

Finding Number	2021-006
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Noncompliance – Supplemental Appropriations:

Ohio Revised Code Section 5705.40 outlines the requirements for amending and supplementing appropriations. This section requires that any amendments to an appropriation measure be made by Council resolution and comply with the same provisions of the law as used in making the original appropriations.

The Village did not properly modify its appropriations throughout 2021. Due to not properly modifying appropriations, disbursements exceeded appropriations in multiple funds.

By not timely and properly modifying the Village’s appropriations, the Village is not adequately monitoring appropriations versus disbursements. With disbursements exceeding appropriations, overspending may occur which may result in a negative fund balance.

We recommend the Village comply with the Ohio Revised Code and Auditor of State Bulletin 97-010 by monitoring disbursements so they do not exceed lawful appropriations. This may be achieved by monitoring the budget more closely on a continual basis and making appropriation amendments as necessary, subsequent to the passage of permanent appropriations.

Client Response: The Village is pursuing modifications to the financial software to effectively record and monitor the fiscal budget.

**VILLAGE OF NORTH RANDALL
CUYAHOGA COUNTY, OHIO**

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

FINDINGS RELATED TO THE FINANCIAL STATEMENTS REQUIRED TO BE REPORTED IN ACCORDANCE WITH GAGAS	
Finding Number	2021-007

Noncompliance – Appropriations Exceeding Actual Resources:

Ohio Revised Code Section 5705.36(A)(4) states that upon a determination by the fiscal officer of a subdivision that the revenue to be collected by the subdivision will be less than the amount included in an official certificate and that the amount of the deficiency will reduce available resources below the level of current appropriations, the fiscal officer shall certify the amount of the deficiency to the commission, the commission shall certify an amended certificate reflecting the deficiency.

As of December 31, 2021 the Village had appropriations, as approved by Village Council, in excess of actual resources in the following funds:

<u>Capital Project Fund:</u>	<u>Resources</u>	<u>Appropriations</u>	<u>Excess</u>
General Capital Projects Fund	\$ 189,388	\$ 1,300,000	\$ 1,110,612

By appropriating more funds than actual resources, the Village is at risk of spending more money than is available; this may result in negative fund balances.

We recommend the Village monitor estimated resources in comparison with actual resources and appropriations, and if necessary, obtain a decreased amended certificate and amend appropriations accordingly.

Client Response: The Village is pursuing modifications to the financial software to effectively record and monitor the fiscal budget.

**VILLAGE OF NORTH RANDALL
CUYAHOGA COUNTY, OHIO**

**SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
DECEMBER 31, 2021 AND 2020**

Finding Number	Year Initially Occurred	Finding Summary	Status	Additional Information
2019-001	2019	<u>Material Weakness</u> - Financial Statement Presentation - The Village had multiple audit adjustments to the financial statements.	Not Corrected	Finding repeated as 2021-001 as certain adjustments were made to the audited financial statements.
2019-002	2019	<u>Significant Deficiency – Budgetary Accounting</u> – The Village did not integrate their budget into their accounting system	Not Corrected	Finding repeated as 2021-002 as again, the budget was not integrated into system.

OHIO AUDITOR OF STATE KEITH FABER



VILLAGE OF NORTH RANDALL

CUYAHOGA 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 10/15/2024

65 East State 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