

# VILLAGE OF TRIMBLE

ATHENS COUNTY, OHIO

REGULAR AUDIT

FOR THE YEARS ENDED  
DECEMBER 31, 2023 & 2022





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Columbus, Ohio 43215  
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Members of Council  
Village of Trimble  
PO Box 121  
Trimble, OH 45782-0112

We have reviewed the *Independent Auditor's Report* of the Village of Trimble, Athens County, prepared by Julian & Grube, Inc., for the audit period January 1, 2022 through December 31, 2023. 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 Trimble is responsible for compliance with these laws and regulations.

Keith Faber  
Auditor of State  
Columbus, Ohio

October 17, 2024

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**VILLAGE OF TRIMBLE  
ATHENS COUNTY, OHIO**

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**Independent Auditor's Report**

Village of Trimble  
Athens County  
P.O. Box 121  
Trimble, Ohio 45782

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 Village of Trimble, Athens County, Ohio, which comprises the cash balances, receipts, and disbursements for each governmental and proprietary fund type as of and for the years ended December 31, 2023 and 2022, and the related notes to the financial statements.

***Unmodified Opinions 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 of the Village of Trimble, as of and for the years ended December 31, 2023 and 2022, and the related notes to the 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) 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 Trimble, as of December 31, 2023 and 2022, or changes in net 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 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 Trimble 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 Trimble 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 satisfy these requirements. The effects on the financial statements of the variances between the regulatory basis of accounting described in Note 2 and GAAP, although not reasonably determinable, are presumed to be material and pervasive.

***Emphasis of Matter***

As described in Note 13 for the years ended December 31, 2023 and 2022, on May 13, 2014, the Auditor of State declared the Village of Trimble to be in a state of fiscal emergency, in accordance with Section 118.04 of the Ohio Revised Code. Our opinions are not modified with respect to this matter.

***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 Trimble'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 Trimble'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 Trimble  
Athens 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 Trimble'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 September 11, 2024 on our consideration of the Village of Trimble'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 Trimble'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 Village of Trimble's internal control over financial reporting and compliance.



Julian & Grube, Inc.  
September 11, 2024

**VILLAGE OF TRIMBLE  
ATHENS COUNTY, OHIO  
COMBINED STATEMENT OF RECEIPTS, DISBURSEMENTS AND CHANGES IN FUND BALANCES (REGULATORY CASH BASIS)  
ALL GOVERNMENTAL FUND TYPES  
FOR THE YEAR ENDED DECEMBER 31, 2023**

	<u>General</u>	<u>Special Revenue</u>	<u>Total</u>
<b>Cash Receipts</b>			
Property and Other Taxes	\$27,061	\$26,280	\$53,341
Municipal Income Tax	54,496	-	54,496
Intergovernmental	13,819	275,369	289,188
Fines, Licenses and Permits	50	-	50
Miscellaneous	1,925	-	1,925
<i>Total Cash Receipts</i>	<u>97,351</u>	<u>301,649</u>	<u>399,000</u>
<b>Cash Disbursements</b>			
Current:			
Security of Persons & Property	-	12,904	12,904
Community Environment	-	14,400	14,400
Transportation	-	275,969	275,969
General Government	87,423	-	87,423
Capital Outlay	-	12,700	12,700
<i>Total Cash Disbursements</i>	<u>87,423</u>	<u>315,973</u>	<u>403,396</u>
<i>Excess of Receipts Over (Under) Disbursements</i>	<u>9,928</u>	<u>(14,324)</u>	<u>(4,396)</u>
<i>Net Change in Fund Cash Balances</i>	9,928	(14,324)	(4,396)
<i>Fund Cash Balances, January 1 (Restated)</i>	<u>151,682</u>	<u>147,068</u>	<u>298,750</u>
<i>Fund Cash Balances, December 31</i>	<u>\$161,610</u>	<u>\$132,744</u>	<u>\$294,354</u>

*See accompanying notes to the financial statements.*

**VILLAGE OF TRIMBLE  
ATHENS COUNTY, OHIO  
COMBINED STATEMENT OF RECEIPTS, DISBURSEMENTS AND CHANGES  
IN FUND BALANCES (REGULATORY CASH BASIS)  
ALL PROPRIETARY FUND TYPES  
FOR THE YEAR ENDED DECEMBER 31, 2023**

	<b>Enterprise</b>
<b>Operating Cash Receipts</b>	
Charges for Services	\$91,536
<i>Total Operating Cash Receipts</i>	91,536
 <b>Operating Cash Disbursements</b>	
Personal Services	20,118
Fringe Benefits	11,002
Contractual Services	50,519
Supplies and Materials	2,280
<i>Total Operating Cash Disbursements</i>	83,919
 <i>Operating Income (Loss)</i>	7,617
 <b>Non-Operating Receipts (Disbursements)</b>	
Principal Retirement	(18,606)
<i>Total Non-Operating Receipts (Disbursements)</i>	(18,606)
 <i>Income (Loss) before Capital Contributions, Special Item, Extraordinary Item, Transfers and Advances</i>	(3,313)
 Transfers In	18,606
Transfers Out	(18,606)
 <i>Net Change in Fund Cash Balance</i>	(10,989)
<i>Fund Cash Balances, January 1</i>	57,493
<i>Fund Cash Balances, December 31</i>	\$46,504

*See accompanying notes to the financial statements.*

**VILLAGE OF TRIMBLE**  
**ATHENS COUNTY, OHIO**  
*Notes to the Financial Statements*  
*For the Year Ended December 31, 2023*

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**Note 1 - Reporting Entity**

The Village of Trimble (the Village), Athens 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 five-member Council directs the Village. The Village provides general government services, street construction, repair and maintenance, as well as water utilities and street light services. The Village contracts with the Village of Jacksonville for fire protection services. The Village utilizes Athens County Sheriff, Ohio State Highway Patrol, and Athens County Emergency Medical Services for security of persons and property.

The Village participates in a jointly governed organization, the Trimble Township Wastewater Treatment District. Note 11 to the financial statements provides additional information for this entity.

On May 13, 2014, based on a request by the Village and, in accordance with the provisions of Ohio Rev. Code § 118.04, the Auditor of State's Office declared the Village to be in Fiscal Emergency. At the 2020 census, the Village of Trimble's population was 329. For a Village or Township with a population of less than 1,000, the Auditor of State serves as the financial supervisor and has all the powers and responsibilities of a financial planning and supervision commission. As such, the Auditor of State's office has helped develop a financial recovery plan for the Village and is monitoring its execution. Note 13 to the financial statements provides additional information.

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 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:

**VILLAGE OF TRIMBLE**  
**ATHENS COUNTY, OHIO**  
*Notes to the Financial Statements*  
*For the Year Ended December 31, 2023*

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***Street Construction Maintenance and Repair*** 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.

***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 Fund:

***Water Operating Fund*** The water operating fund receives charges for services from residents to cover water service costs for water provided to the Village.

***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 Village 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 the Ohio Revised Code Section 117.38 and the Ohio Administrative Code § 117-2-03(C) permit.

***Budgetary Process***

The Ohio Revised Code requires that each fund be budgeted annually.

***Appropriations*** Budgetary expenditures (that is, disbursements and encumbrances) may not exceed appropriations at the fund, function, object level of control and appropriations may not exceed estimated resources. The Village Council must annually approve appropriation measures and subsequent amendments. The County Budget Commission must also approve the annual appropriation measure. 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 2023 budgetary activity appears in Note 4.

***Deposits and Investments***

The Village had one primary checking account during the audit period which is insured by the Federal Deposit Insurance Corporation (FDIC) and is collateralized by the Ohio Pooled Collateral System (OPCS).

**VILLAGE OF TRIMBLE**  
**ATHENS COUNTY, OHIO**  
*Notes to the Financial Statements*  
*For the Year Ended December 31, 2023*

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***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 12.

**Note 3 - Compliance**

Contrary to ORC Section 5705.41(D), the Village did not certify expenditures in a timely manner.

**VILLAGE OF TRIMBLE**  
**ATHENS COUNTY, OHIO**  
*Notes to the Financial Statements*  
*For the Year Ended December 31, 2023*

**Note 4 - Budgetary Activity**

Budgetary activity for the year ending December 31, 2023 follows:

2023 Budgeted vs. Actual Receipts			
Fund Type	Budgeted Receipts	Actual Receipts	Variance
General	\$75,368	\$97,351	\$21,983
Special Revenue	298,395	301,649	3,254
Enterprise	122,806	110,142	(12,664)
Total	\$496,569	\$509,142	\$12,573

2023 Budgeted vs. Actual Budgetary Basis Expenditures			
Fund Type	Appropriation Authority	Budgetary Expenditures	Variance
General	\$93,091	\$88,009	\$5,082
Special Revenue	333,500	316,748	16,752
Enterprise	126,414	121,776	4,638
Total	\$553,005	\$526,533	\$26,472

**Note 5 – Deposits**

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

	2023
Demand deposits	\$340,858

The Village does not use a separate payroll clearing account. The expenditures included in the accompanying financial statement reflect net payroll plus all remitted payroll withholdings. At December 31, 2023, the Village was holding \$2,006 in unremitted employee payroll withholdings.

***Deposits***

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.

At December 31, 2023, all deposits were insured or collateralized, contrary to Ohio law.

**VILLAGE OF TRIMBLE**  
**ATHENS COUNTY, OHIO**  
*Notes to the Financial Statements*  
*For the Year Ended December 31, 2023*

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**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 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 one 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 7 - 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.

***Risk Pool Membership***

The Village is a member of the Ohio Plan Risk Management, Inc. (OPRM) (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 TRIMBLE**  
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*Notes to the Financial Statements*  
*For the Year Ended December 31, 2023*

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Effective November 1, 2016, the OPRM elected to participate in a property loss corridor deductible. The property corridor includes losses paid between 70% and 75%. In 2018, the casualty loss corridor was eliminated and the property corridor was adjusted to losses paid between 65% and 70%. Effective November 1, 2019, the property loss corridor was adjusted to losses between 60% and 67.5% and has remain unchanged. OPRM had 801 members as of December 31, 2023.

The Pool's audited financial statements conform with accounting principles generally accepted in the United States of America, with the exception of a qualified opinion related to recording premiums and membership fees earned in full as of December 31, 2023. Those premiums and fees should be earned pro-rata over the individual coverage and membership periods of each policy. The financial statements reported the following assets, liabilities and equity at December 31, 2023.

Assets	\$ 23,113,696
Liabilities	<u>( 16,078,587)</u>
Members' Equity	<u>\$ 7,035,109</u>

You can read the complete audited financial statements for OPRM at the Plan's website, [www.ohioplan.org](http://www.ohioplan.org).

**Note 8 - 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 postemployment health care and survivor and disability benefits.

The Ohio Revised Code also prescribes contribution rates. OPERS (Local) 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, 2023.

***Social Security***

Some 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, 2023.

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**VILLAGE OF TRIMBLE**  
**ATHENS COUNTY, OHIO**  
*Notes to the Financial Statements*  
*For the Year Ended December 31, 2023*

**Note 9 - Postemployment Benefits**

OPERS and offers cost-sharing, multiple-employer defined benefit postemployment plans. OPERS offers a health reimbursement arrangement (HRA) allowance to benefit recipients meeting certain age and service credit requirements. The HRA is an account funded by OPERS that provides tax-free reimbursement for qualified medical expenses such as monthly post-tax insurance premiums, deductibles, co-insurance, and co-pays incurred by eligible benefit recipients and their dependents. For calendar year 2023, the portion of OPERS employer contributions allocated to health care was 0 percent for members in the traditional pension plan and 2 percent for members in the combined plan. For 2023, the portion of employer contributions OPERS allocated to health care for members in the member-directed plan was 4.0 percent; however, a portion of the health care rate was funded with reserves.

**Note 10 – Debt**

Debt outstanding at December 31, 2023 was as follows:

	Principal	Interest Rate
Ohio Water Development Authority (OWDA) Loan #6918	\$151,316	0.78%
Ohio Public Works Commission (OPWC) #CR25R	264,642	0.00%
Total	\$415,958	

The Ohio Water Development Authority (OWDA) loan relates to a water line replacement project. The OWDA approved \$201,500 in loans to the Village for this project. The Village will repay the loans including 0.78% interest, in semiannual installments of \$3,672 over 30 years. Water receipts collateralize the loan. The Village has agreed to set utility rates sufficient to cover OWDA debt service requirements. This loan matures in January 2046.

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

Year ending December 31:	Principal	Interest
2024	\$6,178	\$1,167
2025	6,226	1,119
2026	6,275	1,070
2027	6,324	1,021
2028	6,373	972
2029-2033	32,620	4,104
2034-2038	33,913	2,811
2039-2043	35,258	1,467
2044-2046	18,149	213
Total	\$151,316	\$13,944

The Ohio Public Works Commission (OPWC) loan relates to a water distribution system replacement project. The OPWC approved \$337,841 in loans to the Village for this project. The Village will repay the loans in semiannual installments of \$5,631, interest free, over 30 years. Water receipts collateralize the loan. The Village has agreed to set utility rates sufficient to cover OPWC debt service requirements. This loan matures in January 2047.

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

Year ending December 31:	Principal
2024	\$11,261
2025	11,261
2026	11,261
2027	11,261
2028	11,261
2029-2033	56,307
2034-2038	56,307
2039-2043	56,307
2044-2047	39,416
Total	<u>\$264,642</u>

**Note 11 – Jointly Governed Organizations**

*Trimble Township Wastewater Treatment District* – The Trimble Township Wastewater Treatment District is a regional sewer district organized under Chapter 6119 of the Ohio Revised Code. The district operates under the direction of an eight member Board of Council Members whose membership is composed of two appointments from each of the participating subdivisions which includes: Village of Trimble, Village of Jacksonville, Village of Glouster and Trimble Township. The membership elects a President, Vice President and a Secretary-Treasurer who are responsible for the fiscal control of the financial resources of the district. To obtain financial information, write to the Trimble Township Wastewater Treatment District, Teri Brooks, Secretary-Treasurer, at 18551 Jacksonville Road, P.O. Box 278, Jacksonville, Ohio 45740.

**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	Enterprise	Total
Outstanding Encumbrances	\$ 586	\$ 775	\$ 645	\$ 2,006
<i>Total</i>	<u>\$ 586</u>	<u>\$ 775</u>	<u>\$ 645</u>	<u>\$ 2,006</u>

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

**VILLAGE OF TRIMBLE**  
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*Notes to the Financial Statements*  
*For the Year Ended December 31, 2023*

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**Note 13 – Fiscal Emergency**

On May 13, 2014, based on a request by the Village and, in accordance with the provisions of Ohio Revised Code § 118.04, the Auditor of State’s Office declared the Village to be in Fiscal Emergency. As such, the Auditor of State’s office has helped develop a financial recovery plan for the Village and is monitoring its execution.

As part of this recovery plan, the Village has instituted a local income tax and reviewed prior period activity for any expenditures which could be allocated to funds other than the General Fund.

**Note 14 – Contingent Liabilities**

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

**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 ended in April 2023. During 2023, the Village expended ARPA funding. The amounts spent are reflected as general government expenditures in the American Rescue Plan Act Special Revenue Fund on the accompanying financial statements.

**Note 16 – Prior Period Restatement**

During 2023, the Village contacted payees with long outstanding checks and determined the checks needed voided and re-issued. As a result, the old checks should be removed from the list of reconciling items. The determination had the following effect on the financial statement fund balances at December 31, 2022.

	<u>General</u>
December 31, 2022	\$ 151,576
Checks removed from reconciling items	<u>106</u>
January 1, 2023 - restated	<u><u>\$ 151,682</u></u>

**VILLAGE OF TRIMBLE  
ATHENS COUNTY, OHIO  
COMBINED STATEMENT OF RECEIPTS, DISBURSEMENTS AND CHANGES IN FUND BALANCES (REGULATORY CASH BASIS)  
ALL GOVERNMENTAL FUND TYPES  
FOR THE YEAR ENDED DECEMBER 31, 2022**

	<u>General</u>	<u>Special Revenue</u>	<u>Total</u>
<b>Cash Receipts</b>			
Property and Other Taxes	\$26,427	\$25,648	\$52,075
Municipal Income Tax	43,352	-	43,352
Intergovernmental	14,264	131,356	145,620
Fines, Licenses and Permits	50	-	50
Miscellaneous	3,032	-	3,032
<i>Total Cash Receipts</i>	<u>87,125</u>	<u>157,004</u>	<u>244,129</u>
<b>Cash Disbursements</b>			
Current:			
Security of Persons & Property	-	29,983	29,983
Community Environment	-	43,635	43,635
Transportation	-	56,543	56,543
General Government	41,219	-	41,219
Debt Service:			
Principal Retirement	1,839	1,280	3,119
Interest and Fiscal Charges	25	18	43
<i>Total Cash Disbursements</i>	<u>43,083</u>	<u>131,459</u>	<u>174,542</u>
<i>Excess of Receipts Over (Under) Disbursements</i>	<u>44,042</u>	<u>25,545</u>	<u>69,587</u>
<i>Net Change in Fund Cash Balances</i>	44,042	25,545	69,587
<i>Fund Cash Balances, January 1</i>	107,534	121,523	229,057
<i>Fund Cash Balances, December 31</i>	<u>\$151,576</u>	<u>\$147,068</u>	<u>\$298,644</u>

*See accompanying notes to the financial statements.*

**VILLAGE OF TRIMBLE  
ATHENS COUNTY, OHIO  
COMBINED STATEMENT OF RECEIPTS, DISBURSEMENTS AND CHANGES  
IN FUND BALANCES (REGULATORY CASH BASIS)  
ALL PROPRIETARY FUND TYPES  
FOR THE YEAR ENDED DECEMBER 31, 2022**

	<b>Enterprise</b>
<b>Operating Cash Receipts</b>	
Charges for Services	\$90,195
<i>Total Operating Cash Receipts</i>	90,195
 <b>Operating Cash Disbursements</b>	
Personal Services	24,175
Fringe Benefits	4,077
Contractual Services	48,316
Supplies and Materials	2,909
<i>Total Operating Cash Disbursements</i>	79,477
 <i>Operating Income (Loss)</i>	10,718
 <b>Non-Operating Receipts (Disbursements)</b>	
Principal Retirement	(18,224)
Interest and Other Fiscal Charges	(1,274)
<i>Total Non-Operating Receipts (Disbursements)</i>	(19,498)
 <i>Net Change in Fund Cash Balance</i>	(8,780)
<i>Fund Cash Balances, January 1</i>	66,273
<i>Fund Cash Balances, December 31</i>	\$57,493

*See accompanying notes to the financial statements.*

**VILLAGE OF TRIMBLE**  
**ATHENS COUNTY, OHIO**  
*Notes to the Financial Statements*  
*For the Year Ended December 31, 2022*

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**Note 1 - Reporting Entity**

The Village of Trimble (the Village), Athens 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 five-member Council directs the Village. The Village provides general government services, street construction, repair and maintenance, as well as water utilities and street light services. The Village contracts with the Village of Jacksonville for fire protection services. The Village utilizes Athens County Sheriff, Ohio State Highway Patrol, and Athens County Emergency Medical Services for security of persons and property.

The Village participates in a jointly governed organization, the Trimble Township Wastewater Treatment District. Note 11 to the financial statements provides additional information for this entity.

On May 13, 2014, based on a request by the Village and, in accordance with the provisions of Ohio Rev. Code § 118.04, the Auditor of State's Office declared the Village to be in Fiscal Emergency. At the 2020 census, the Village of Trimble's population was 329. For a Village or Township with a population of less than 1,000, the Auditor of State serves as the financial supervisor and has all the powers and responsibilities of a financial planning and supervision commission. As such, the Auditor of State's office has helped develop a financial recovery plan for the Village and is monitoring its execution. Note 13 to the financial statements provides additional information.

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 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:

**VILLAGE OF TRIMBLE**  
**ATHENS COUNTY, OHIO**  
*Notes to the Financial Statements*  
*For the Year Ended December 31, 2022*

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***Street Construction Maintenance and Repair*** 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.

***FEMA-DR-4360-OH Grant Fund*** This street fund accounts for monies received from the State of Ohio (passed through Emergency Management Agency) for disaster relief.

***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 Fund:

***Water Operating Fund*** The water operating fund receives charges for services from residents to cover water service costs for water provided to the Village.

***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 Village 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 the Ohio Revised Code Section 117.38 and the Ohio Administrative Code § 117-2-03(C) permit.

***Budgetary Process***

The Ohio Revised Code requires that each fund be budgeted annually.

***Appropriations*** Budgetary expenditures (that is, disbursements and encumbrances) may not exceed appropriations at the fund, function, object level of control and appropriations may not exceed estimated resources. The Village Council must annually approve appropriation measures and subsequent amendments. The County Budget Commission must also approve the annual appropriation measure. 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 4.



**VILLAGE OF TRIMBLE**  
**ATHENS COUNTY, OHIO**  
*Notes to the Financial Statements*  
*For the Year Ended December 31, 2022*

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***Deposits and Investments***

The Village had one primary checking account during the audit period which is fully insured by the Federal Deposit Insurance Corporation (FDIC) and is collateralized by the Ohio Pooled Collateral System (OPCS).

***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.

**VILLAGE OF TRIMBLE**  
**ATHENS COUNTY, OHIO**  
*Notes to the Financial Statements*  
*For the Year Ended December 31, 2022*

For regulatory purposes, limited disclosure related to fund balance is included in Note 12.

**Note 3 - Compliance**

Contrary to ORC Section 5705.41(D), the Village did not certify expenditures in a timely manner.

**Note 4 - 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	\$70,627	\$87,125	\$16,498
Special Revenue	321,794	157,004	(164,790)
Enterprise	79,000	90,195	11,195
Total	\$471,421	\$334,324	(\$137,097)

2022 Budgeted vs. Actual Budgetary Basis Expenditures			
Fund Type	Appropriation Authority	Budgetary Expenditures	Variance
General	\$48,402	\$43,856	\$4,546
Special Revenue	330,311	144,732	185,579
Enterprise	111,216	99,865	11,351
Total	\$489,929	\$288,453	\$201,476

**Note 5 – Deposits**

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 deposits and investments at December 31 is as follows:

Demand deposits	2022
	\$356,137

The Village does not use a separate payroll clearing account. The expenditures included in the accompanying financial statement reflect net payroll plus all remitted payroll withholdings. At December 31, 2022, the Village was holding \$2,021 in unremitted employee payroll withholdings.

***Deposits***

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.

**VILLAGE OF TRIMBLE**  
**ATHENS COUNTY, OHIO**  
*Notes to the Financial Statements*  
*For the Year Ended December 31, 2022*

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At December 31, 2022, all deposits were insured or collateralized, contrary to Ohio law.

**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 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 one 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 7 - 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.

***Risk Pool Membership***

The Village is a member of the Ohio Plan Risk Management, Inc. (OPRM) (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 TRIMBLE**  
**ATHENS COUNTY, OHIO**  
*Notes to the Financial Statements*  
*For the Year Ended December 31, 2022*

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Effective November 1, 2016, the OPRM elected to participate in a property loss corridor deductible. The property corridor includes losses paid between 70% and 75%. In 2018, the casualty loss corridor was eliminated and the property corridor was adjusted to losses paid between 65% and 70%. Effective November 1, 2019, the property loss corridor was adjusted to losses between 60% and 67.5% and has remain unchanged. OPRM had 773 members as of December 31, 2022.

The Pool's audited financial statements conform with generally accepted accounting principles, and reported the following assets, liabilities and equity at December 31, 2022.

Assets	\$ 21,662,291
Liabilities	<u>( 18,158,351)</u>
Members' Equity	<u>\$ 3,503,940</u>

You can read the complete audited financial statements for OPRM at the Plan's website, [www.ohioplan.org](http://www.ohioplan.org).

**Note 8 - 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 postemployment health care and survivor and disability benefits.

The Ohio Revised Code also prescribes contribution rates. OPERS (Local) 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, 2022.

***Social Security***

Some 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 9 - Postemployment Benefits**

OPERS offers 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.

**VILLAGE OF TRIMBLE**  
**ATHENS COUNTY, OHIO**  
*Notes to the Financial Statements*  
*For the Year Ended December 31, 2022*

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.

**Note 10 – Debt**

Debt outstanding at December 31, 2022 was as follows:

	Principal	Interest Rate
Ohio Water Development Authority (OWDA) Loan #6918	\$157,446	0.78%
Ohio Public Works Commission (OPWC) #CR25R	275,904	0.00%
Total	\$433,350	

The Ohio Water Development Authority (OWDA) loan relates to a water line replacement project. The OWDA approved \$201,500 in loans to the Village for this project. The Village will repay the loans including 0.78% interest, in semiannual installments of \$3,672 over 30 years. Water receipts collateralize the loan. The Village has agreed to set utility rates sufficient to cover OWDA debt service requirements. This loan matures in January 2046.

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

Year ending December 31:	Principal	Interest
2023	\$6,130	\$1,215
2024	6,178	1,167
2025	6,226	1,119
2026	6,275	1,070
2027	6,324	1,021
2028-2032	32,367	4,357
2033-2037	33,650	3,074
2038-2042	34,984	1,740
2043-2046	25,312	396
Total	\$157,446	\$15,159

The Ohio Public Works Commission (OPWC) loan relates to a water distribution system replacement project. The OPWC approved \$337,841 in loans to the Village for this project. The Village will repay the loans in semiannual installments of \$5,631, interest free, over 30 years. Water receipts collateralize the loan. The Village has agreed to set utility rates sufficient to cover OPWC debt service requirements. This loan matures in January 2047.

**VILLAGE OF TRIMBLE**  
**ATHENS COUNTY, OHIO**  
*Notes to the Financial Statements*  
*For the Year Ended December 31, 2022*

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

Year ending December 31:	Principal
2023	\$11,261
2024	11,261
2025	11,261
2026	11,261
2027	11,261
2028-2032	56,307
2033-2037	56,307
2038-2042	56,307
2043-2047	50,678
Total	<u><u>\$275,904</u></u>

**Note 11 – Jointly Governed Organizations**

*Trimble Township Wastewater Treatment District* – The Trimble Township Wastewater Treatment District is a regional sewer district organized under Chapter 6119 of the Ohio Revised Code. The district operates under the direction of an eight member Board of Council Members whose membership is composed of two appointments from each of the participating subdivisions which includes: Village of Trimble, Village of Jacksonville, Village of Glouster and Trimble Township. The membership elects a President, Vice President and a Secretary-Treasurer who are responsible for the fiscal control of the financial resources of the district. To obtain financial information, write to the Trimble Township Wastewater Treatment District, Teri Brooks, Secretary-Treasurer, at 18551 Jacksonville Road, P.O. Box 278, Jacksonville, Ohio 45740.

**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	Enterprise	Total
Outstanding Encumbrances	\$ 773	\$ 13,273	\$ 890	\$ 14,936
<i>Total</i>	<u><u>\$ 773</u></u>	<u><u>\$ 13,273</u></u>	<u><u>\$ 890</u></u>	<u><u>\$ 14,936</u></u>

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

**VILLAGE OF TRIMBLE**  
**ATHENS COUNTY, OHIO**  
*Notes to the Financial Statements*  
*For the Year Ended December 31, 2022*

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**Note 13 – Fiscal Emergency**

On May 13, 2014, based on a request by the Village and, in accordance with the provisions of Ohio Revised Code § 118.04, the Auditor of State's Office declared the Village to be in Fiscal Emergency. As such, the Auditor of State's office has helped develop a financial recovery plan for the Village and is monitoring its execution.

As part of this recovery plan, the Village has instituted a local income tax and reviewed prior period activity for any expenditures which could be allocated to funds other than the General Fund.

**Note 14 – Contingent Liabilities**

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

**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 ended in April 2023. During 2022, the Village expended CARES Act funding. The amounts spent are reflected as general government expenditures in the Coronavirus Relief Special Revenue Fund on the accompanying financial statements.

During 2022, the Village received American Rescue Plan Act funding. The amount received is reflected in the American Rescue Plan Act Special Revenue Fund on the accompanying financial statements. None of these funds were spent in 2022.

**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 Trimble  
Athens County  
P.O. Box 121  
Trimble, Ohio 45782

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 and proprietary fund type of the Village of Trimble, Athens County, Ohio, as of and for the years ended December 31, 2023 and 2022, and the related notes to the financial statements and have issued our report thereon dated September 11, 2024, wherein we noted the Village of Trimble followed financial reporting provisions Ohio Revised Code Section 117.38 and Ohio Administrative Code Section 117-2-03(C) permit. Furthermore, as described in Note 13 for the years ended December 31, 2023 and 2022, on May 13, 2014, the Auditor of State declared the Village of Trimble to be in a state of fiscal emergency, in accordance with Section 118.04 of the Ohio Revised Code.

**Report on Internal Control over Financial Reporting**

In planning and performing our audit of the financial statements, we considered the Village of Trimble'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 Trimble's internal control. Accordingly, we do not express an opinion on the effectiveness of the Village of Trimble'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 Trimble'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. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses or significant deficiencies may exist that were not identified.

**Report on Compliance and Other Matters**

As part of obtaining reasonable assurance about whether the Village of Trimble'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 2023-001 and 2023-002.



Village of Trimble

Athens County

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 Trimble's Responses to Findings**

*Government Auditing Standards* requires the auditor to perform limited procedures on the Village of Trimble's responses to the findings identified in our audit and described in the accompanying schedule of findings and responses. The Village of Trimble'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 Trimble'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 Trimble's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.



Julian & Grube, Inc.

September 11, 2024

VILLAGE OF TRIMBLE  
ATHENS COUNTY, OHIO

SCHEDULE OF FINDINGS AND RESPONSES  
DECEMBER 31, 2023 AND 2022

FINDINGS RELATED TO THE FINANCIAL STATEMENTS REQUIRED TO BE REPORTED IN ACCORDANCE WITH GAGAS	
Finding Number	2023-001

Noncompliance

Ohio Revised Code Section 5705.41(D) requires that no orders or contracts involving the expenditure of money are to be made unless there is a certificate of the fiscal officer that the amount required for the order or contract has been lawfully appropriated and is in the treasury or in the process of collection to the credit of an appropriate fund free from any previous encumbrances.

The Village did not properly certify the availability of funds prior to purchase commitment for 42% of expenditures tested for the year ended December 31, 2022 and 26% for the year ended December 31, 2023.

Without timely certification, the Village may expend more funds than available in the Treasury, in the process of collection or in the funds appropriated. It may also result in unnecessary purchases.

We recommend that all orders or contracts involving the expenditure of money be timely certified to ensure all monies expended are lawfully appropriated and available in the treasury or in the process of collection. A policy and procedure statement adopted by the Council and distributed at least annually may be beneficial. The Village should consider using “Then and Now” certificates where applicable.

*Client Response:* We are still working out the procedure. We anticipate this will improve on the next audit period.

Finding Number	2021-002
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Noncompliance

Pursuant to Ohio Rev. Code § 149.43(B)(2), the entity shall have available a copy of its current records retention schedule at a location readily available to the public.

All state and local elected officials, or their designees, must attend at least 3 hours of training on Ohio’s public records laws during each term of office [Ohio Rev. Code §§ 109.43(B) & 149.43(E)(1)]. The training received must be certified by the Ohio Attorney General. Proof that training has been completed must include documentation that either the Attorney General’s Office or another entity certified by the Attorney General provided the training to the elected official, or his/her designee. Attendees who successfully complete the training will receive a certificate to serve as proof of training.

The Village did not have a records retention schedule in place for the years ended December 31, 2022 and 2023. Furthermore, after the schedule is approved it should be filed with the Ohio History Connection. Also, no Village elected officials or their designees attended a public records training for their term.

By not maintaining an appropriate records retention schedule as required, the public office risks prematurely disposing of essential documents. Further, by not requiring that all elected officials or their designees attend public records training approved by the Attorney General for every term of office, the public office risks uncompleted or improper responses of requests.

VILLAGE OF TRIMBLE  
ATHENS COUNTY, OHIO

SCHEDULE OF FINDINGS AND RESPONSES  
DECEMBER 31, 2023 AND 2022

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

Finding Number	2021-002 (continued)
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The Village Council should approve a records retention schedule based on guidance in Ohio Rev. Code § 149.43 and Auditor of State Bulletin 2007- 014. Officials, or their designees, should attend public records training.

*Client Response:* The Village will approve and post a records retention schedule. We will attempt to ensure that all public officials have attended public records training by the end of their next term. Heather Rockwell (Fiscal Officer/Record Custodian) has attended a training during 2021 but is not a designee of any Council member.

**VILLAGE OF TRIMBLE  
ATHENS COUNTY, OHIO**

**SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS  
DECEMBER 31, 2023 AND 2022**

<b>Finding Number</b>	<b>Year Initially Occurred</b>	<b>Finding Summary</b>	<b>Status</b>	<b>Additional Information</b>
2021-001	2013	<u>Noncompliance - Ohio Rev. Code § 5705.41(D)</u> : The Village did not certify the availability of funds.	Not Corrected	Repeated as finding 2023-001 due to timing of certifications.
2021-002	2015	<u>Noncompliance - Ohio Rev. Code § 149.43</u> : The Village elected officials did not attend public records training nor did they adopt a records retention schedule.	Not Corrected	Repeated as finding 2023-002 due to lack of public records training and adoption of records retention schedule.
2021-003	2015	<u>Significant Deficiency – Personnel Files</u> : The Village did not maintain complete personnel files for employees and elected officials.	Corrected	N/A
2021-004	2015	<u>Material Weakness – Water Department</u> : The Village did not segregate duties or obtain formal approval of monthly water reports and billing adjustments.	Corrected	N/A

# OHIO AUDITOR OF STATE KEITH FABER



**VILLAGE OF TRIMBLE**

**ATHENS 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 11/7/2024**

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