



OHIO AUDITOR OF STATE  
**KEITH FABER**





VILLAGE OF ABERDEEN  
BROWN COUNTY

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# OHIO AUDITOR OF STATE KEITH FABER



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## INDEPENDENT AUDITOR'S REPORT

Village of Aberdeen  
Brown County  
1142 US Route 52  
Aberdeen, Ohio 45101

To the Village Council:

### ***Report on the Audit of the Financial Statements***

#### ***Unmodified and Adverse Opinions***

We have audited the financial statements of the Village of Aberdeen, Brown County, Ohio (the Village), which comprises the cash balances, receipts and disbursements for each governmental and proprietary fund type and the fiduciary fund type combined total as of and for the years ended December 31, 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 and proprietary fund type and the fiduciary fund type combined total as of and for the years ended December 31, 2021 and 2020, and the related notes to the financial statements, in accordance with the financial reporting provisions which Ohio Revised Code Section 117.38 and Ohio Administrative Code Section 117-2-03(C) permit, described in Note 2.

#### ***Adverse Opinion on U.S. Generally Accepted Accounting Principles***

In our opinion, because of the significance of the matter discussed in the *Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles* section of our report, the accompanying financial statements do not present fairly, in accordance with accounting principles generally accepted in the United States of America, the financial position of the Village, as of December 31, 2021 and 2020, or the changes in financial position or, where applicable, cash flows thereof for the years then ended.

#### ***Basis for Opinions***

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

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

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

***Responsibilities of Management for the Financial Statements***

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

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

***Auditor's Responsibilities for the Audit of the Financial Statements***

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

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

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

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

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

In accordance with *Government Auditing Standards*, we have also issued our report dated May 7, 2024, on our consideration of the Village's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the Village's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Village's internal control over financial reporting and compliance.



Keith Faber  
Auditor of State  
Columbus, Ohio  
May 7, 2024

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**Village of Aberdeen, Ohio**  
*Brown County*  
*Combined Statement of Receipts, Disbursements*  
*and Changes in Fund Balances (Regulatory Cash Basis)*  
*All Governmental Fund Types*  
*For the Year Ended December 31, 2021*

	General	Special Revenue	Capital Projects	Totals (Memorandum Only)
<b>Cash Receipts</b>				
Property and Other Local Taxes	\$34,711	\$102,293	\$0	\$137,004
Municipal Income Tax	122,543	0	0	122,543
Intergovernmental	20,331	256,743	0	277,074
Charges for Services	167,920	0	0	167,920
Fines, Licenses and Permits	100,776	1,943	0	102,719
Earnings on Investments	726	87	0	813
Miscellaneous	19,330	4,258	0	23,588
<i>Total Cash Receipts</i>	<u>466,337</u>	<u>365,324</u>	<u>0</u>	<u>831,661</u>
<b>Cash Disbursements</b>				
Current:				
Security of Persons and Property	199,760	139,000	0	338,760
Basic Utility Services	152,540	2,145	0	154,685
Transportation	0	64,732	0	64,732
General Government	93,132	27,026	19,908	140,066
Debt Service:				
Principal Retirement	0	4,028	0	4,028
Interest and Fiscal Charges	0	340	0	340
<i>Total Cash Disbursements</i>	<u>445,432</u>	<u>237,271</u>	<u>19,908</u>	<u>702,611</u>
<i>Excess of Receipts Over (Under) Disbursements</i>	<u>20,905</u>	<u>128,053</u>	<u>(19,908)</u>	<u>129,050</u>
<b>Other Financing Receipts (Disbursements)</b>				
Advances In	101	0	0	101
Advances Out	0	(101)	0	(101)
<i>Total Other Financing Receipts (Disbursements)</i>	<u>101</u>	<u>(101)</u>	<u>0</u>	<u>0</u>
<i>Net Change in Fund Cash Balances</i>	21,006	127,952	(19,908)	129,050
<i>Fund Cash Balances, January 1</i>	<u>473,669</u>	<u>169,232</u>	<u>19,908</u>	<u>662,809</u>
<i>Fund Cash Balances, December 31</i>	<u>\$494,675</u>	<u>\$297,184</u>	<u>\$0</u>	<u>\$791,859</u>

*See accompanying notes to the basic financial statements*

**Village of Aberdeen, Ohio**

*Brown County*

*Combined Statement of Receipts, Disbursements  
and Changes in Fund Balances (Regulatory Cash Basis)*

*All Proprietary Fund Types*

*For the Year Ended December 31, 2021*

	<u>Proprietary Fund Types</u>
	<u>Enterprise</u>
<b>Operating Cash Receipts</b>	
Charges for Services	\$395,212
Fines, Licenses and Permits	0
Miscellaneous	3,541
	<u>398,753</u>
<i>Total Operating Cash Receipts</i>	<u>398,753</u>
<b>Operating Cash Disbursements</b>	
Personal Services	65,281
Employee Fringe Benefits	11,265
Contractual Services	165,608
Supplies and Materials	23,204
	<u>265,358</u>
<i>Total Operating Cash Disbursements</i>	<u>265,358</u>
<i>Operating Income (Loss)</i>	<u>133,395</u>
<b>Non-Operating Receipts (Disbursements)</b>	
Intergovernmental	32,545
Loans Issued	185,078
Miscellaneous Receipts	4,752
Capital Outlay	(217,623)
Principal Retirement	(91,261)
Interest and Other Fiscal Charges	(402)
	<u>(86,911)</u>
<i>Total Non-Operating Receipts (Disbursements)</i>	<u>(86,911)</u>
<i>Fund Cash Balances, January 1</i>	<u>270,082</u>
<i>Fund Cash Balances, December 31</i>	<u><u>\$316,566</u></u>

*See accompanying notes to the basic financial statements*

**Village of Aberdeen, Ohio**  
*Brown County*  
*Combined Statement of Additions, Deductions*  
*and Changes in Fund Balances (Regulatory Cash Basis)*  
*All Fiduciary Fund Types*  
*For the Year Ended December 31, 2021*

	<u>Fiduciary Fund Types</u>
	<u>Custodial</u>
	<u>Mayor's Court</u>
<b>Additions</b>	
Other Amounts Collected for Distribution	117,037
<i>Total Additions</i>	<u>117,037</u>
<b>Deductions</b>	
Other Distributions	116,799
<i>Total Deductions</i>	<u>116,799</u>
<i>Net Change in Fund Balances</i>	238
<i>Fund Cash Balances, January 1</i>	<u>2,302</u>
<i>Fund Cash Balances, December 31</i>	<u><u>\$2,540</u></u>

*See accompanying notes to the basic financial statements*

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**Village of Aberdeen, Ohio**  
*Brown County*  
*Notes to the Financial Statements*  
*For the Year Ended December 31, 2021*

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**Note 1 – Reporting Entity**

The Village of Aberdeen (the Village), Brown County, is a body politic and corporate established to exercise the rights and privileges conveyed to it by the constitution and laws of the State of Ohio. A publicly-elected six-member Council directs the Village. The Village provides sewer utilities, park operations, and police services.

**Note 2 – Summary of Significant Accounting Policies**

***Basis of Presentation***

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

***Fund Accounting***

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

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

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

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

***Permissive Motor Vehicle License*** The permissive motor vehicle license fund accounts for and reports the additional motor vehicle license registration fees collected per ORC chapter 4504.

***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:

***Other Capital Projects – Boat Dock Repair:*** This fund received money from FEMA for repairs to Village of Aberdeen's boat dock.

***Enterprise Funds*** These funds account for operations that are similar to private business enterprises, where management intends to recover the significant costs of providing certain goods or services through user charges. The Village had the following significant Enterprise Funds:

**Village of Aberdeen, Ohio**  
*Brown County*  
*Notes to the Financial Statements*  
*For the Year Ended December 31, 2021*

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***Sewer Fund*** The sewer fund accounts for the provision of sanitary sewer services to the residents and commercial users within the Village.

***Stivers Road Sewer Extension Project Fund*** This fund receives money from OWDA for the sewer extension for Stivers Road.

***Waste Water Treatment Plant (WWTP) Improvements Fund*** This fund receives money from OWDA for the repair of existing WWTP.

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

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

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

***Basis of Accounting***

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

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

***Budgetary Process***

The Ohio Revised Code requires that each fund (except certain custodial funds) be budgeted annually.

***Appropriations*** Budgetary expenditures (that is, disbursements and encumbrances) may not exceed appropriations at the fund, function or object level of control, and appropriations may not exceed estimated resources. The Village Council must annually approve appropriation measures and subsequent amendments. Unencumbered appropriations lapse at year end.

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

***Encumbrances*** The Ohio Revised Code requires the Village to reserve (encumber) appropriations when individual commitments are made. Encumbrances outstanding at year end are carried over, and need not

**Village of Aberdeen, Ohio**  
*Brown County*  
*Notes to the Financial Statements*  
*For the Year Ended December 31, 2021*

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be reappropriated. Management has included audit adjustments in the accompanying budgetary presentations for material items that should have been encumbered.

A summary of 2021 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.

***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. For regulatory purposes nonspendable fund balance includes unclaimed monies that are required to be held for five years before they may be utilized by the Village and the nonexpendable portion of the corpus in permanent funds.

***Restricted*** Fund balance is *restricted* when constraints placed on the use of resources are either externally imposed by creditors (such as through debt covenants), grantors, contributors, or laws or regulations of other governments; or is imposed by law through constitutional provisions.

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

***Assigned*** Assigned fund balances are intended for specific purposes but do not meet the criteria to be classified as *restricted* or *committed*. For regulatory purposes, assigned fund balance in the general fund is limited to encumbrances outstanding at year end.

***Unassigned*** Unassigned fund balance is the residual classification for the general fund and includes amounts not included in the other classifications. In other governmental funds, the unassigned classification is used only to report a deficit balance.

**Village of Aberdeen, Ohio**  
*Brown County*  
*Notes to the Financial Statements*  
*For the Year Ended December 31, 2021*

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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 11.

**Note 3 – Compliance**

Contrary to Ohio law, budgetary expenditures exceeded appropriation authority in the General fund by \$275,033, Street Construction Maintenance Repair fund by \$44,890, State Highway fund by \$4,738, Drug Law Enforcement fund by \$1,200, and the Other Capital Projects fund by \$19,908 for the year ended December 31, 2021.

**Note 4 – Budgetary Activity**

Budgetary activity for the year ending 2021 follows:

2021 Budgeted vs. Actual Receipts			
Fund Type	Budgeted Receipts	Actual Receipts	Variance
General	\$498,857	\$466,438	(\$32,419)
Special Revenue	393,776	365,324	(28,452)
Capital Projects	0	0	0
Enterprise	756,603	621,128	(135,475)
Total	\$1,649,236	\$1,452,890	(\$196,346)

2021 Budgeted vs. Actual Budgetary Basis Expenditures			
Fund Type	Appropriation Authority	Budgetary Expenditures	Variance
General	\$201,229	\$450,753	(\$249,524)
Special Revenue	291,431	238,136	53,295
Capital Projects	0	19,908	(19,908)
Enterprise	676,255	576,715	99,540
Total	\$1,168,915	\$1,285,512	(\$116,597)



**Village of Aberdeen, Ohio**  
*Brown County*  
*Notes to the Financial Statements*  
*For the Year Ended December 31, 2021*

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**Note 5 – Deposits and Investments**

To improve cash management, cash received by the Village is pooled. Monies for all funds are maintained in this pool. The Ohio Revised Code prescribes allowable deposits and investments. A summary of the Village's deposit and investment accounts are as follows:

	<u>2021</u>
<b><i>Cash Management Pool:</i></b>	
Demand deposits	\$486,168
Money Market Deposit Accounts	<u>624,797</u>
Total deposits	<u>1,110,965</u>

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.

***Deposits***

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

**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 non-business, owner occupancy, and homestead exemption credits and/or homestead and rollback deductions. The financial statements include these credits and/or deduction amounts the State pays as Intergovernmental Receipts. Payments are due to the County by December 31. If the property owner elects to pay semiannually, the first half is due December 31. The second half payment is due the following June 20.

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

***Income Taxes***

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

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

**Village of Aberdeen, Ohio**  
*Brown County*  
*Notes to the Financial Statements*  
*For the Year Ended December 31, 2021*

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**Note 7 – Risk Management**

Risk Pool Membership

The Village is a member of the Public Entities Pool of Ohio (The Pool). The Pool assumes the risk of loss up to the limits of the Village’s policy. The Pool covers the following risks:

- General liability and casualty
- Public official’s liability
- Cyber
- Law enforcement liability
- Automobile liability
- Vehicles
- Property
- Equipment breakdown

The Pool reported the following summary of assets and actuarially-measured liabilities available to pay those liabilities as of December 31:

	<u>2021</u>
Cash and investments	\$ 41,996,850
Actuarial liabilities	\$14,974,099

**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 health care and survivor and disability benefits.

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

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

Some Village’s full-time Police Officers belong to the Ohio Police and Fire Pension Fund (OP&F). OP&F is a cost-sharing, multiple-employer plan. The Ohio Revised Code prescribes this plan’s benefits, which include postretirement health care and survivor and disability benefits.

The Ohio Revised Code also prescribes contribution rates. OP&F participants contributed 12.25 percent of their wages. The Village contributed to OP&F an amount equal to 19.5 percent of full-time police members’ wages. The Village has paid all contributions required through December 31, 2021.

**Village of Aberdeen, Ohio**  
*Brown County*  
*Notes to the Financial Statements*  
*For the Year Ended December 31, 2021*

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***Social Security***

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

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

**Note 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 2021. OP&F contributes 0.5 percent to fund these benefits.

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

**Note 10 – Debt**

Debt outstanding at December 31, 2021 was as follows:

	<u>Principal</u>	<u>Interest Rate</u>
Ohio Public Works Commission Loan	\$6,895	0%
Ohio Water Development Authority Loan #8403	\$449,557	0%
Ohio Water Development Authority Loan #8404	\$318,919	0%
Mower Loan	8,035	3
Total	<u>\$783,406</u>	

During 2001, the Village obtained an Ohio Public Works Commission (OPWC) loan for a sewer plant expansion project. This loan will be repaid in semi-annual installments of \$6,895, including interest. The loan is collateralized by sewer receipts.

The Ohio Water Development Authority (OWDA) loan #8404 relates to Stivers and River Roads Sewer project and was also used to pay off the balance of OWDA loan #8192. The OWDA initially approved up to \$318,321 in loans to the Village for this project and approved an additional \$33,331 in 2021 for a total of \$351,652. The total approved amount of the loan has been disbursed as of December 31, 2021. The Village will repay the loan in semiannual installments of \$8,859 over 20 years.

The Ohio Water Development Authority (OWDA) loan #8403 relates to wastewater treatment plant improvements project and was also used to pay off the balance of OWDA loan #8191. The OWDA approved up to \$516,140 in loans to the Village for this project and \$499,508 has been disbursed as of

**Village of Aberdeen, Ohio**  
*Brown County*  
*Notes to the Financial Statements*  
*For the Year Ended December 31, 2021*

December 31, 2021 and the project has been completed. The Village will repay the loans in semiannual installments of \$12,903.51 over 20 years.

During 2007, the Village obtained an Ohio Water Development Authority (OWDA) loan #4804 for \$863,740 for installing water meters. In 2017, the Brown County Rural Water Association (BCRWA) assumed responsibility of payments for this loan since the Aberdeen water system was sold to BCRWA. The payments made on this loan during 2020 were made by BCRWA. The amount outstanding at December 31, 2021 was \$354,116.

During 2020, the Village obtained a loan for a new mower for the Street department. This loan will be repaid in monthly installments of \$394.15, including interest.

***Amortization***

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

Year Ending December 31:	OWDA Loans	OPWC Loan	Mower Loan
2022	\$42,693	\$6,895	\$ 4,730
2023	42,693		\$ 3,547
2024	42,693		
2025	42,693		
2026	42,693		
2027-2031	213,465		
2032-2036	213,465		
2037-2041	128,081		
Total	\$768,476	\$6,895	\$8,277

**Note 11 – Fund Balances**

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

Fund Balances	General	Special Revenue	Capital Projects	Total
Outstanding Encumbrances	5,321	764	0	6,085
<i>Total</i>	\$5,321	\$764	\$0	\$6,085

The fund balance of special revenue funds is either restricted or committed. The fund balance of debt service funds and capital projects funds are restricted committed or assigned. The fund balance of

**Village of Aberdeen, Ohio**  
*Brown County*  
*Notes to the Financial Statements*  
*For the Year Ended December 31, 2021*

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

**Note 12 – COVID-19**

The United States and the State of Ohio declared a state of emergency in March of 2020 due to the COVID-19 pandemic. The financial impact of COVID-19 and the continuing emergency measures may impact subsequent periods of the Village. The Village's investment portfolio fluctuates with market conditions, and due to market volatility, the amount of gains or losses that will be realized in subsequent periods, if any, cannot be determined. In addition, the impact on the Village's future operating costs, revenues, and additional recovery from emergency funding, either federal or state, cannot be estimated.

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**Village of Aberdeen, Ohio***Brown County**Combined Statement of Receipts, Disbursements  
and Changes in Fund Balances (Regulatory Cash Basis)**All Governmental Fund Types**For the Year Ended December 31, 2020*

	General	Special Revenue	Capital Projects	Totals (Memorandum Only)
<b>Cash Receipts</b>				
Property and Other Local Taxes	\$43,038	\$105,687	\$0	\$148,725
Municipal Income Tax	161,709	0	0	161,709
Intergovernmental	18,036	209,519	0	227,555
Charges for Services	174,117	0	0	174,117
Fines, Licenses and Permits	81,049	1,366	0	82,415
Earnings on Investments	841	95	0	936
Miscellaneous	24,054	2,675	0	26,729
<i>Total Cash Receipts</i>	<u>502,844</u>	<u>319,342</u>	<u>0</u>	<u>822,186</u>
<b>Cash Disbursements</b>				
Current:				
Security of Persons and Property	230,041	136,036	0	366,077
Basic Utility Services	157,911	0	0	157,911
Transportation	0	64,533	0	64,533
General Government	84,302	26,769	3,769	114,840
Capital Outlay	0	13,500	0	13,500
Debt Service:				
Principal Retirement	0	717	0	717
Interest and Fiscal Charges	0	71	0	71
<i>Total Cash Disbursements</i>	<u>472,254</u>	<u>241,626</u>	<u>3,769</u>	<u>717,649</u>
<i>Excess of Receipts Over (Under) Disbursements</i>	<u>30,590</u>	<u>77,716</u>	<u>(3,769)</u>	<u>104,537</u>
<b>Other Financing Receipts (Disbursements)</b>				
Loans Issued	0	13,500	0	13,500
Transfers In	6,725	0	0	6,725
Transfers Out	0	(6,725)	0	(6,725)
Advances In	0	101	0	101
Advances Out	(101)	0	0	(101)
<i>Total Other Financing Receipts (Disbursements)</i>	<u>6,624</u>	<u>6,876</u>	<u>0</u>	<u>13,500</u>
<i>Net Change in Fund Cash Balances</i>	37,214	84,592	(3,769)	118,037
<i>Fund Cash Balances, January 1</i>	<u>436,455</u>	<u>84,640</u>	<u>23,677</u>	<u>544,772</u>
<i>Fund Cash Balances, December 31</i>	<u>\$473,669</u>	<u>\$169,232</u>	<u>\$19,908</u>	<u>\$662,809</u>

*See accompanying notes to the basic financial statements*

**Village of Aberdeen, Ohio**

*Brown County*

*Combined Statement of Receipts, Disbursements  
and Changes in Fund Balances (Regulatory Cash Basis)*

*All Proprietary Fund Types*

*For the Year Ended December 31, 2020*

	<u>Proprietary Fund Types</u>
	<u>Enterprise</u>
<b>Operating Cash Receipts</b>	
Charges for Services	\$388,505
Fines, Licenses and Permits	0
Miscellaneous	0
	<u>0</u>
<i>Total Operating Cash Receipts</i>	<u>388,505</u>
<b>Operating Cash Disbursements</b>	
Personal Services	63,527
Employee Fringe Benefits	8,965
Contractual Services	211,191
Supplies and Materials	15,931
Other	100
	<u>100</u>
<i>Total Operating Cash Disbursements</i>	<u>299,714</u>
<i>Operating Income (Loss)</i>	<u>88,791</u>
<b>Non-Operating Receipts (Disbursements)</b>	
Intergovernmental	518,393
Loans Issued	389,699
Miscellaneous Receipts	1,781
Capital Outlay	(908,092)
Principal Retirement	(120,453)
Interest and Other Fiscal Charges	(1,991)
	<u>(1,991)</u>
<i>Total Non-Operating Receipts (Disbursements)</i>	<u>(120,663)</u>
<i>Net Change in Fund Cash Balances</i>	(31,872)
<i>Fund Cash Balances, January 1</i>	<u>301,954</u>
<i>Fund Cash Balances, December 31</i>	<u><u>\$270,082</u></u>

*See accompanying notes to the basic financial statements*



**Village of Aberdeen, Ohio**

*Brown County*

*Combined Statement of Additions, Deductions  
and Changes in Fund Balances (Regulatory Cash Basis)*

*All Fiduciary Fund Types*

*For the Year Ended December 31, 2020*

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	<u>Fiduciary Fund Types</u>
	<u>Custodial</u>
	<u>Mayor's Court</u>
<b>Additions</b>	
Other Amounts Collected for Distribution	<u>79,048</u>
<i>Total Additions</i>	<u>79,048</u>
<b>Deductions</b>	
Other Distributions	<u>76,299</u>
<i>Total Deductions</i>	<u>76,299</u>
<i>Net Change in Fund Balances</i>	2,749
<i>Fund Cash Balances, January 1</i>	<u>(447)</u>
<i>Fund Cash Balances, December 31</i>	<u><u>\$2,302</u></u>

*See accompanying notes to the basic financial statements*

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

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**Note 1 – Reporting Entity**

The Village of Aberdeen (the Village), Brown County, is a body politic and corporate established to exercise the rights and privileges conveyed to it by the constitution and laws of the State of Ohio. A publicly-elected six-member Council directs the Village. The Village provides sewer utilities, park operations, and police services.

**Note 2 – Summary of Significant Accounting Policies**

***Basis of Presentation***

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

***Fund Accounting***

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

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

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

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

***Permissive Motor Vehicle License*** The permissive motor vehicle license fund accounts for and reports the additional motor vehicle license registration fees received per ORC chapter 4504.

***Coronavirus Relief*** The coronavirus relief fund accounts for federal grant funds received restricted for necessary expenditures incurred due to the public health emergency with respect to COVID 19.

***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:

***Other Capital Projects – Boat Dock Repair:*** This fund received money from FEMA for repairs to Village of Aberdeen's boat dock.

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

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**Enterprise Funds** These funds account for operations that are similar to private business enterprises, where management intends to recover the significant costs of providing certain goods or services through user charges. The Village had the following significant Enterprise Funds:

**Sewer Fund** The sewer fund accounts for the provision of sanitary sewer services to the residents and commercial users within the Village.

**Waste Water Treatment Plan (WWTP) Improvements:** This fund receives money from OWDA for the repair of existing WWTP.

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

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

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

***Basis of Accounting***

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

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

***Budgetary Process***

The Ohio Revised Code requires that each fund (except certain custodial funds) be budgeted annually.

**Appropriations** Budgetary expenditures (that is, disbursements and encumbrances) may not exceed appropriations at the fund, function or object level of control, and appropriations may not exceed estimated resources. The Village Council must annually approve appropriation measures and subsequent amendments. Unencumbered appropriations lapse at year end.

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

**Encumbrances** The Ohio Revised Code requires the Village to reserve (encumber) appropriations when individual commitments are made. Encumbrances outstanding at year end are carried over, and need not

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

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be reappropriated. Management has included audit adjustments in the accompanying budgetary presentations for material items that should have been encumbered.

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.

***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. For regulatory purposes nonspendable fund balance includes unclaimed monies that are required to be held for five years before they may be utilized by the Village and the nonexpendable portion of the corpus in permanent funds.

***Restricted*** Fund balance is *restricted* when constraints placed on the use of resources are either externally imposed by creditors (such as through debt covenants), grantors, contributors, or laws or regulations of other governments; or is imposed by law through constitutional provisions.

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

***Assigned*** Assigned fund balances are intended for specific purposes but do not meet the criteria to be classified as *restricted* or *committed*. For regulatory purposes, assigned fund balance in the general fund is limited to encumbrances outstanding at year end.

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

**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 11.

**Note 3 – Compliance**

Contrary to Ohio law, budgetary expenditures exceeded appropriation authority in the Street Construction Maintenance Repair fund by \$1,558, Permissive Motor Vehicle License fund by \$788, Other Capital Projects fund by \$3,769 and the Sewer Operating fund by \$23,709 for the year ended December 31, 2020.

**Note 4 – Budgetary Activity**

Budgetary activity for the year ending 2020 follows:

2020 Budgeted vs. Actual Receipts			
Fund Type	Budgeted Receipts	Actual Receipts	Variance
General	\$461,600	\$509,569	\$47,969
Special Revenue	389,894	332,943	(56,951)
Capital Projects	23,677	0	(23,677)
Enterprise	365,073	1,298,378	933,305
<b>Total</b>	<b>\$1,240,244</b>	<b>\$2,140,890</b>	<b>\$900,646</b>

2020 Budgeted vs. Actual Budgetary Basis Expenditures			
Fund Type	Appropriation Authority	Budgetary Expenditures	Variance
General	\$490,571	\$480,238	\$10,333
Special Revenue	239,027	255,850	(16,823)
Capital Projects	0	3,769	(3,769)
Enterprise	1,266,183	1,335,140	(68,957)
<b>Total</b>	<b>\$1,995,781</b>	<b>\$2,074,997</b>	<b>(\$79,216)</b>

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

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**Note 5 – Deposits and Investments**

To improve cash management, cash received by the Village is pooled. Monies for all funds are maintained in this pool. The Ohio Revised Code prescribes allowable deposits and investments. A summary of the Village's deposit and investment accounts are as follows:

	<u>2020</u>
<b><i>Cash Management Pool:</i></b>	
Demand deposits	\$311,209
Money Market Deposit Accounts	<u>623,984</u>
Total deposits	<u>935,193</u>

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.

***Deposits***

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

**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 non-business, owner occupancy, and homestead exemption credits and/or homestead and rollback deductions. The financial statements include these credits and/or deduction amounts the State pays as Intergovernmental Receipts. Payments are due to the County by December 31. If the property owner elects to pay semiannually, the first half is due December 31. The second half payment is due the following June 20.

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

***Income Taxes***

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

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

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

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**Note 7 – Risk Management**

Risk Pool Membership

The Village is a member of the Public Entities Pool of Ohio (The Pool). The Pool assumes the risk of loss up to the limits of the Village’s policy. The Pool covers the following risks:

- General liability and casualty
- Public official’s liability
- Cyber
- Law enforcement liability
- Automobile liability
- Vehicles
- Property
- Equipment breakdown

The Pool reported the following summary of assets and actuarially-measured liabilities available to pay those liabilities as of December 31:

	<u>2020</u>
Cash and investments	\$ 40,318,971
Actuarial liabilities	\$14,111,510

**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 health care and survivor and disability benefits.

The Ohio Revised Code also prescribes contribution rates. OPERS members contributed 10 percent of their gross salaries, and the Village contributed an amount equaling 14 percent of participants’ gross salaries. The Village has paid all contributions required through December 31, 2020.

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

Some of the Village’s full-time Police Officers belong to the Ohio Police and Fire Pension Fund (OP&F). OP&F is a cost-sharing, multiple-employer plan. The Ohio Revised Code prescribes this plan’s benefits, which include postretirement health care and survivor and disability benefits.

The Ohio Revised Code also prescribes contribution rates. OP&F participants contributed 12.25 percent of their wages. The Village contributed to OP&F an amount equal to 19.5 percent of full-time police members’ wages. The Village has paid all contributions required through December 31, 2020.



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

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***Social Security***

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

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

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

**Note 10 – Debt**

Debt outstanding at December 31, 2020 was as follows:

	<u>Principal</u>	<u>Interest Rate</u>
Ohio Public Works Commission Loan	\$20,684	0%
Ohio Water Development Authority Loan #3306	\$36,511	2.2%
Ohio Water Development Authority Loan #8403	\$405,714	0%
Ohio Water Development Authority Loan #8404	\$218,645	0%
Mower Loan	12,425	3
Total	<u>\$693,979</u>	

During 2000, the Village obtained an Ohio Water Development Authority (OWDA) loan #3306 for a sewer plant expansion project. This loan will be repaid in semi-annual installments of \$36,913, including interest. The loan is collateralized by sewer receipts.

During 2001, the Village obtained an Ohio Public Works Commission (OPWC) loan for a sewer plant expansion project. This loan will be repaid in semi-annual installments of \$6,895, including interest. The loan is collateralized by sewer receipts.

The Ohio Water Development Authority (OWDA) loan #8403 relates to wastewater treatment plant improvements project, and was also used to pay off the balance of OWDA loan #8191. The OWDA approved up to \$516,140 in loans to the Village for this project. The Village will repay the loans in semiannual installments of \$12,903.51 over 20 years. The scheduled payment amount included in the

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

amortization table below assumes that \$516,140 will be borrowed. The OWDA will adjust scheduled payment to reflect any revisions in amounts the Village actually borrows.

The Ohio Water Development Authority (OWDA) loan #8404 relates to Stivers and River Roads Sewer project, and was also used to pay off the balance of OWDA loan #8192. The OWDA approved up to \$318,321 in loans to the Village for this project. The Village will repay the loans in semiannual installments of \$7,958 over 20 years. The scheduled payment amount included in the amortization table below assumes that \$318,321 will be borrowed. The OWDA will adjust scheduled payment to reflect any revisions in amounts the Village actually borrows.

During 2007, the Village obtained an Ohio Water Development Authority (OWDA) loan #4804 for \$863,740 for installing water meters. In 2017, the Brown County Rural Water Association (BCRWA) assumed responsibility of payments for this loan since the Aberdeen water system was sold to BCRWA. The payments made on this loan during 2020 were made by BCRWA. The amount outstanding at December 31, 2020 was \$218,645.

During 2020, the Village obtained a loan for a new mower for the Street department. This loan will be repaid in monthly installments of \$394.15, including interest.

***Amortization***

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

Year Ending December 31:	OWDA Loans	OPWC Loan	Mower Loan
2021	\$78,636	\$13,789	\$ 4,730
2022	41,723	6,895	\$ 4,730
2023	41,723		\$ 3,547
2024	41,723		
2025	41,723		
2026-2030	208,615		
2031-2035	208,615		
2036-2040	166,892		
Total	<u>\$829,650</u>	<u>\$20,684</u>	<u>\$13,007</u>

**Note 11 – 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 unexpended 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:

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

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Fund Balances	General	Special Revenue	Capital Projects	Total
Outstanding Encumbrances	7,883	7,499	0	15,382
<i>Total</i>	\$7,883	\$7,499	\$0	\$15,382

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

**Note 12 – Change in Accounting Principles**

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

**Note 13 – COVID-19**

The United States and the State of Ohio declared a state of emergency in March of 2020 due to the COVID-19 pandemic. The financial impact of COVID-19 and the continuing emergency measures may impact subsequent periods of the Village. The Village’s investment portfolio fluctuates with market conditions, and due to market volatility, the amount of gains or losses that will be realized in subsequent periods, if any, cannot be determined. In addition, the impact on the Village’s future operating costs, revenues, and additional recovery from emergency funding, either federal or state, cannot be estimated.

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# OHIO AUDITOR OF STATE KEITH FABER



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Columbus, Ohio 43215  
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800-282-0370

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

Village of Aberdeen  
Brown County  
1142 US Route 52  
Aberdeen, Ohio 45101

To 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 (*Government Auditing Standards*), the financial statements of the cash balances, receipts, and disbursements for each governmental and proprietary fund type and the fiduciary fund type combined total as of and for the years ended December 31, 2021 and 2020 and the related notes to the financial statements of the Village of Aberdeen, Brown County, (the Village) and have issued our report thereon dated May 7, 2024, wherein we noted the Village followed financial reporting provisions Ohio Rev. Code § 117.38 and Ohio Admin. Code 117-2-03(C) permit.

### ***Report on Internal Control Over Financial Reporting***

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

*A deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct misstatements on a timely basis. *A material weakness* is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the Village's financial statements will not be prevented, or detected and corrected, on a timely basis. *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 as items 2021-001 and 2021-003 through 2021-005 that we consider to be material weaknesses.

**Report on Compliance and Other Matters**

As part of obtaining reasonable assurance about whether the Village's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit and accordingly, we do not express such an opinion. The results of our tests disclosed instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards* and which are described in the accompanying schedule of findings as items 2021-002 and 2021-006.

**Village's Response to Findings**

*Government Auditing Standards* requires the auditor to perform limited procedures on the Village's responses to the findings identified in our audit and described in the accompanying schedule of findings. The Village'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's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Village's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.



Keith Faber  
Auditor of State  
Columbus, Ohio  
May 7, 2024

**VILLAGE OF ABERDEEN  
BROWN COUNTY**

**SCHEDULE OF FINDINGS  
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**

In our audit engagement letter, as required by AU-C Section 210, *Terms of Engagement*, paragraph .06, management acknowledged its responsibility for the preparation and fair presentation of their financial statements; this responsibility includes designing, implementing and maintaining internal control relevant to preparing and fairly presenting financial statements free from material misstatement, whether due to fraud or error as discussed in AU-C Section 210 paragraphs .A14 & .A16.

Sound accounting practices require accurately posting estimated receipts and appropriations to the ledgers to provide information for budget versus actual comparison and to allow the Council to make informed decisions regarding budgetary matters.

The Appropriation resolution and subsequent amendments establish the legal spending authority of the Village and the appropriation ledger provides the process by which the Village controls spending, it is therefore necessary the amounts appropriated by the Council are precisely stated and accurately posted to the appropriation ledger.

The original certificate and amendments establish the amounts available for expenditures for the Village and the receipts ledger provides the process by which the Village controls what is available, it is therefore necessary the amounts estimated by the County Budget Commission are posted accurately to the receipts ledger.

The Village did not have procedures in place to accurately post authorized budgetary measures to the accounting system. The appropriations approved by Council were not properly posted to the accounting system. Additionally, the approved Certificate of Estimated Resources was not properly posted to the accounting system. The following variances were noted:

2020:			
Fund:	Certificate of Estimated Resources:	Estimated Receipts in Accounting System:	Variance:
General- 1000	461,600	491,071	(29,471)
Street Construction- 2011	90,000	85,550	4,450
State Highway- 2021	4,800	6,693	(1,893)
Drug Law Enforcement- 2081	46,247	1,200	45,047
Police Levy-2121	100,000	105,531	(5,531)
CRF-2151	117,390	95,163	(22,227)
Sewer Operating- 5201	360,000	363,581	(3,581)
Stivers Sewer Extension- 5702	0	281,177	(281,177)
WWTP Improv- 5703	0	866,203	(866,203)

**FINDING NUMBER 2021-001  
 (Continued)**

2021:			
Fund:	Certificate of Estimated Resources:	Estimated Receipts in Accounting System:	Variance:
Law Enforcement Trust- 2091	0	150	(150)
FEMA Park Clean Up-2902	0	2,041	(2,041)
Stivers Road Extension- 5702	324,207	257,876	66,331

2020:			
Fund:	Appropriations:	Appropriations in Accounting System:	Variance:
General- 1000	481,987	496,086	(14,099)
Street Construction- 2011	78,830	92,682	(13,852)
Permissive Motor Vehicle- 2101	6,800	7,920	(1,120)
Police Levy -2121	47,250	69,350	(22,100)
Capital Projects - 4901	0	23,677	(23,677)
Sewer Operating- 5201	383,691	430,483	(46,792)

2021:			
Fund:	Appropriations:	Appropriations in Accounting System:	Variance:
General- 1000	193,346	498,246	(304,900)
Street Construction- 2011	38,610	91,830	(53,220)
State Highway- 2021	0	7,300	(7,300)
Drug Law Enforcement- 2081	0	1,200	(1,200)
Police Levy - 2121	89,000	98,000	(9,000)
Capital Projects - 4901	0	19,908	(19,908)
Sewer Operating - 5201	367,456	373,756	(6,300)

The budgetary information presented in the notes to the financial statements was also misstated as a result of the Village using the incorrect amounts from the accounting system.

Failure to accurately post the appropriations and estimated resources to the ledgers could result in overspending and negative cash balances. In addition, this could lead to inaccurate reporting of the budgetary information in the notes to the financial statements.

To effectively control the budgetary cycle and to maintain accountability over receipts and expenditures, the Village should post to the ledgers, on a timely basis, estimated resources as certified by the budget commission and appropriations approved by the Council. The Village should then monitor budget versus actual reports to help ensure amended certificates of resources and appropriations have been properly posted to the ledgers.

**Officials' Response:**

We are working to correct the issues that were found.



**FINDING NUMBER 2021-002**

**Noncompliance**

**Ohio Rev. Code § 5705.41(B)** prohibits a subdivision or taxing authority unit from making any expenditure of money unless it has been appropriated in accordance with the Ohio Revised Code.

Due to inadequate policies and procedures in approving and reviewing budget versus actual information, the Village had expenditures in excess of appropriations at December 31, 2020 and December 31, 2021 as follows:

2020			
Fund	Appropriations	Expenditures plus Encumbrances	Variance
Street Construction- 2011	80,939	82,497	(1,558)
Permissive Motor Vehicle- 2101	6,800	7,588	(788)
Capital Projects- 4901	0	3,769	(3,769)
Sewer Operating- 5201	404,639	428,348	(23,709)

2021			
Fund	Appropriations	Expenditures plus Encumbrances	Variance
General- 1000	201,229	450,753	(249,524)
Street Construction- 2011	41,164	86,053	(44,890)
State Highway- 2021	1,291	6,029	(4,738)
Drug Law Enforcement- 2081	0	1,200	(1,200)
Capital Projects- 4901	0	19,908	(19,908)

Failure to have adequate appropriations in place at the time expenditures are made could cause expenditures to exceed available resources, further resulting in deficit spending practices.

The Council should closely monitor expenditures and appropriations and make the necessary appropriation amendments, if possible, to reduce the likelihood of expenditures exceeding appropriations. Additionally, the Fiscal Officer should deny payment requests exceeding appropriations when appropriations are inadequate to cover the expenditures.

**Officials' Response:**

We are working to correct the issues that were found.

**FINDING NUMBER 2021-003**

**Material Weakness**

In our audit engagement letter, as required by AU-C Section 210, *Terms of Engagement*, paragraph .06, management acknowledged its responsibility for the preparation and fair presentation of their financial statements; this responsibility includes designing, implementing and maintaining internal control relevant to preparing and fairly presenting financial statements free from material misstatement, whether due to fraud or error as discussed in AU-C Section 210 paragraphs .A14 & .A16.

The following errors were identified in the accompanying financial statements and footnotes to the financial statements for the year ended December 31, 2020:

**FINDING NUMBER 2021-003**  
**(Continued)**

- Debt principal payment of \$33,558 was incorrectly posted to various other expenditure line items in the Sewer Operating fund.
- OWDA loan proceeds totaling \$307,100 were incorrectly posted as Intergovernmental receipts rather than Loans Issued in the Wastewater Treatment Plant Improvements fund.
- OWDA loan proceeds totaling \$23,301 were incorrectly posted as Intergovernmental receipts rather than Loans Issued in the Stivers Rd. Sewer Extension fund.
- OWDA loan proceeds of \$1,400 and related expenditure were incorrectly posted to the Sewer Operating fund instead of the Stivers Rd. Sewer Extension fund.
- Loan proceeds and the related expenditure for the Mower loan obtained in 2020 in the amount of \$13,500 were not recorded by the Village. The bank disbursed the funds directly to the vendor, but the Village should have recorded the loan proceeds and related expenditure in the Permissive Motor Vehicle License Tax fund.
- The Village did not report the Mayor's Court receipts, disbursements, and fund balances on the 2020 financial statements. For 2020, the Mayor's Court Custodial Fund had a beginning fund balance of (\$447), other amounts collected for distribution of \$79,048, other distributions of \$76,299, and ending fund balance of \$2,302.
- FEMA grant receipt in the amount of \$6,725 was incorrectly posted to the General fund as Miscellaneous revenue instead of the FEMA Park Clean Up 2 fund as Intergovernmental revenue.
- Motor Vehicle License registration receipts in the Street Construction Maintenance and Repair fund and the State Highway fund were incorrectly classified as property tax revenue instead of intergovernmental revenue in the amount of \$11,004 and \$921 respectively.
- Manufactured Home tax revenue was incorrectly posted all to the General fund and at the net amount instead of the gross amount. This resulted in General fund property tax revenue being overstated by \$1,711 and General Government expenditures being understated by \$58; and Police fund property tax revenue being understated by \$2,052 and Security of Persons & Property expenditures being understated by \$283.
- Homestead & Rollback receipts were incorrectly posted all to General fund and to Property Tax revenue instead of Intergovernmental revenue. This resulted in General fund property tax revenue being overstated by \$7,500 and Intergovernmental revenue being understated by \$2,489; and Police fund Intergovernmental revenue being understated by \$5,011. Manufactured Home Homestead & Rollback receipts were not allocated properly between General fund and the Police fund and were posted to property taxes. This resulted in General fund property tax revenue being overstated by \$429 and Intergovernmental revenue being understated by \$114; and Police fund Intergovernmental revenue being understated by \$315.
- Property tax revenue was incorrectly posted all to the Police fund as Intergovernmental Revenue and at the net amount instead of the gross amount. This resulted in General fund property tax revenue being understated by \$17,748 and General Government expenditures being understated by \$4,826; and Police fund property tax revenue being understated by \$96,083, Security of Persons & Property expenditures being understated by \$3,475, and Intergovernmental revenue being overstated by \$105,530.

**FINDING NUMBER 2021-003**  
**(Continued)**

- Income tax receipts in the General fund in the amount of \$14,052 were incorrectly posted as property tax revenue.
- The footnotes to the financial statements omitted the required disclosures for fund balance, post-employment benefits, and change in accounting principles.

The following errors were identified in the accompanying financial statements and footnotes to the financial statements for the year ended December 31, 2021:

- Debt principal payment of \$9,261 was incorrectly posted to various other expenditure line items in the Sewer Operating fund.
- OWDA loan proceeds totaling \$40,710 were incorrectly posted as Intergovernmental receipts rather than Loans Issued in the Wastewater Treatment Plant Improvement fund.
- OWDA loan proceeds totaling \$117,091 were incorrectly posted as Intergovernmental receipts rather than Loans Issued in the Stivers Rd. Sewer Extension fund.
- OWDA loan proceeds and Capital Outlay expenditures of \$27,277 were not posted by the Village. This activity should have been posted to the Wastewater Treatment Plant Improvement fund.
- Motor Vehicle License registration receipts in the Street, Construction, Maintenance, Repair fund and the State Highway fund were incorrectly classified as property tax revenue instead of intergovernmental revenue in the amount of \$13,737 and \$1,091 respectively.
- Homestead & Rollback receipts were incorrectly posted all to General fund and to Property Tax revenue instead of Intergovernmental revenue. This resulted in General fund property tax revenue being overstated by \$7,599 and Intergovernmental revenue being understated by \$2,465; and Police fund Intergovernmental revenue being understated by \$5,134. Manufactured Home Homestead & Rollback receipts were not allocated properly between General fund and the Police fund and were posted to property taxes. This resulted in General fund property tax revenue being overstated by \$474 and Intergovernmental revenue being understated by \$121; and Police fund Intergovernmental revenue being understated by \$353.
- Manufactured Home tax revenue was incorrectly posted all to the General fund and at the net amount instead of the gross amount. This resulted in General fund property tax revenue being overstated by \$772 and General Government expenditures being understated by \$34; and Police fund property tax revenue being understated by \$962 and Security of Persons & Property expenditures being understated by \$156.
- Property tax revenue was incorrectly posted all to the Police fund as Intergovernmental Revenue and at the net amount instead of the gross amount. This resulted in General fund property tax revenue being understated by \$16,926 and General Government expenditures being understated by \$3,777; and Police fund property tax revenue being understated by \$91,882, Security of Persons & Property expenditures being understated by \$3,122, and Intergovernmental revenue being overstated by \$101,908.
- The Village did not report the Mayor's Court receipts, disbursements, and fund balances on the 2021 financial statements. The Mayor's Court Custodial Fund had beginning fund balance of \$2,302, other amounts collected for distribution of \$117,037, other distributions of \$116,799 and ending fund balance of \$2,540.

**FINDING NUMBER 2021-003  
(Continued)**

- The footnotes to the financial statements omitted the required disclosures for fund balance and post-employment benefits.

These errors were not identified and corrected prior to the Village preparing its financial statements and notes to the financial statements due to deficiencies in the Village's internal controls over financial statement monitoring. Failing to prepare accurate financial statements, including notes to the financial statements, could lead the Members of Council to make misinformed decisions. The accompanying financial statements and notes to the financial statements and accounting system have been adjusted to reflect these changes, where applicable.

The Village should adopt policies and procedures over financial reporting, including a final review of the financial statements and notes to the financial statements by the Mayor, Fiscal Officer and Members of Council to help identify and correct errors and omissions.

**Officials' Response:**

We are working to correct the issues that were found.

**FINDING NUMBER 2021-004**

**Material Weakness**

All local public offices shall maintain an accounting system and accounting records sufficient to enable the public office to identify, assemble, analyze, classify, record and report its transactions, maintain accountability for the related assets, document compliance with finance related legal and contractual requirements and prepare financial statements required by 117-2-03 of the Administrative Code.

The following conditions were identified in the Village's Mayor's Court for 2020 and 2021:

- Fines and fees for tickets tested in 2020 and 2021 did not agree to the fine schedule adopted by Council.
- Violation information was not consistent between the issued ticket and the Baldwin mayor's court system for four of 56 tickets tested in 2020 and seven of 62 tickets tested in 2021.
- Statements were not presented to Council at the first meeting of the month listing all money received, from whom and for what purposes received and when paid to the Village.

Failure to accurately maintain the Mayor's Court cashbook reduces the accountability over the Court receipts and disbursements, and increases the risk that errors, theft and fraud could occur and not be detected in a timely manner.

Monthly Control procedures should be put into place to help assure that all Mayor's Court receipts and disbursements are properly accounted for. We recommend the implementation of the following controls:

- Mayor's Court bank reconciliations, monthly reports, and receipts and disbursements should receive a supervisory review.
- The Village should maintain all supporting documentation for mayor's court transactions including but not limited to; detailed information of tickets and citations, deposit slips, and approved fine schedules.
- The Village should charge proper fine amounts in accordance with the approved fine schedules.

**FINDING NUMBER 2021-004  
(Continued)**

**Officials' Response:**

We are working to correct the issues that were found

**FINDING NUMBER 2021-005**

**Material Weakness**

Maintaining organized documentation and support for financial transactions is essential in assuring the Village financial statements are not materially misstated and that all expenditures are made for a proper public purpose.

The Village did not maintain underlying documentation and support for the following:

- One expenditure in 2020 in the amount of \$74 in the Law Enforcement Trust fund and one expenditure in 2020 in the amount of \$135 in the Police fund. Alternative procedures were performed to determine these expenditures were for a proper public purpose.
- Three credit card purchases in 2020 and ten credit card purchases and 2021 totaling \$66 and \$870, respectively. See Finding 2021-006.
- Authorized salary for one employee in 2020 and one employee in 2021.
- Sick/vacation leave approval forms for three of eight employees tested.
- Copies of the issued ticket for three mayor's court receipts tested in 2021.
- Deposit slips for four mayor's court receipts tested in 2021.

Failure to maintain underlying documentation and support of financial transactions can increase the risk of fraud, result in financial statement misstatements, and expenditures that are not for a proper public purpose.

The Village should maintain all invoices, purchase orders, leave requests and salary notices for all financial transactions and records should be maintained in an orderly manner to support all transactions.

**Officials' Response:**

We are working to correct the issues that were found.

**FINDING NUMBER 2021-006**

**Noncompliance and Finding for Recovery**

**State ex rel. McClure v. Hagerman, 155 Ohio St. 320 (1951)**, provides that expenditures made by a governmental unit should serve a public purpose. Typically the determination of what constitutes a "proper public purpose" rests with the judgment of the governmental entity, unless such determination is arbitrary or unreasonable. Even if a purchase is reasonable, Ohio Attorney General Opinion 82-006 indicates that it must be memorialized by a duly enacted ordinance or resolution and may have a prospective effect only. Auditor of State Bulletin 2003-005 Expenditure of Public Funds/Proper Public Purpose states that the Auditor of State's Office will only question expenditures where the legislative determination of a public purpose is manifestly arbitrary and incorrect.

**FINDING NUMBER 2021-006**  
**(Continued)**

Under Ohio law, public officials are strictly liable for all public money received or collected by them or their subordinates under color of law. Ohio Rev. Code § 9.39; *Cordray v. Internatl. Preparatory School*, 128 Ohio St.3d 50 (2010). Village Fiscal Officer Rhonda Purdon received or collected the money used to make the following erroneous payments:

- The Village failed to provide supporting documentation for credit card purchases totaling \$59 and \$860 in 2020 and 2021, respectively.
- The Village erroneously paid sales tax on credit card purchases totaling \$524 and \$759 in 2020 and 2021, respectively. Additionally, the Village paid sales tax on other purchases totaling \$39 and \$369 in 2020 and 2021 respectively. The Village is tax exempt and should not pay sales tax.

In accordance with the foregoing facts and pursuant to **Ohio Rev. Code § 117.28**, a Finding for Recovery for public monies illegally expended is hereby issued against Rhonda Purdon, Fiscal Officer and her bonding company, The Ohio Casualty Insurance Company, jointly and severally, in the total amount of \$2,610, and in favor of Village of Aberdeen General Fund in the amount of \$200; Street Construction Maintenance and Repair Fund in the amount of \$498; State Highway Fund in the amount of \$2; Permissive Motor Vehicle License Tax Fund in the amount of \$18; Police Levy Fund in the amount of \$727; Coronavirus Fund in the amount of \$1,063; and Sewer Operating Fund in the amount of \$102.

**Officials' Response:**

We are working to correct the issues that were found.



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**SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS**

**DECEMBER 31, 2021 and 2020**

<b>Finding Number</b>	<b>Finding Summary</b>	<b>Status</b>	<b>Additional Information</b>
2019-001	Financial reporting – posting errors	Not Corrected	Reissued as finding 2021-003
2019-002	Maintaining Supporting Documentation	Not Corrected	Reissued as finding 2021-005
2019-003	Appropriations exceeded estimated revenue	Fully Corrected	
2019-004	Expenditures exceeded appropriations	Not Corrected	Reissued as finding 2021-002
2019-005	Budgetary amounts not posted to accounting system	Not Corrected	Reissued as finding 2021-001
2019-006	Finding For Recovery-Gas Theft	Fully Corrected	Finding for Recovery Repaid in Full





# OHIO AUDITOR OF STATE KEITH FABER



**VILLAGE OF ABERDEEN**

**BROWN 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 5/23/2024**

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)