



OHIO AUDITOR OF STATE
KEITH FABER



VILLAGE OF SALINEVILLE
COLUMBIANA COUNTY

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OHIO AUDITOR OF STATE KEITH FABER



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INDEPENDENT AUDITOR'S REPORT

Village of Salineville
Columbiana County
60 East Main Street
Salineville, Ohio 43945

To the Village Council:

Report on the Financial Statements

We have audited the accompanying financial statements of the cash balances, receipts and disbursements by fund type, and related notes of the Village of Salineville, Columbiana County, Ohio (the Village) as of and for the years ended December 31, 2018 and 2017.

Management's Responsibility for the Financial Statements

Management is responsible for preparing and fairly presenting these financial statements in accordance with the financial reporting provisions Ohio Revised Code Section 117.38 and Ohio Administrative Code Section 117-2-03(D) permit; this responsibility includes designing, implementing and maintaining internal control relevant to preparing and fairly presenting financial statements free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to opine on these financial statements based on our audit. We audited in accordance with auditing standards generally accepted in the United States of America and the financial audit standards in the Comptroller General of the United States' *Government Auditing Standards*. Those standards require us to plan and perform the audit to reasonably assure the financial statements are free from material misstatement.

An audit requires obtaining evidence about financial statement amounts and disclosures. The procedures selected depend on our judgment, including assessing the risks of material financial statement misstatement, whether due to fraud or error. In assessing those risks, we consider internal control relevant to the Village's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not to the extent needed to opine on the effectiveness of the Village's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of management's accounting policies and the reasonableness of their significant accounting estimates, as well as our evaluation of the overall financial statement presentation.

We believe the audit evidence we obtained is sufficient and appropriate to support our audit opinions.

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

As described in Note 2 of the financial statements, the Village prepared these financial statements using the accounting basis permitted by the financial reporting provisions of Ohio Revised Code Section 117.38 and Ohio Administrative Code Section 117-2-03(D), which is an accounting basis other than accounting principles generally accepted in the United States of America (GAAP), to satisfy these requirements.

Although the effects on the financial statements of the variances between the regulatory accounting basis and GAAP are not reasonably determinable, we presume they are material.

Though the Village does not intend these statements to conform to GAAP, auditing standards generally accepted in the United States of America require us to include an adverse opinion on GAAP. However, the adverse opinion does not imply the amounts reported are materially misstated under the accounting basis Ohio Revised Code Section 117.38 and Ohio Administrative Code Section 117-2-03(D) permit. Our opinion on this accounting basis is in the *Opinion on Regulatory Basis of Accounting* paragraph below.

Adverse Opinion on U.S. Generally Accepted Accounting Principles

In our opinion, because of the significance of the matter discussed in the *Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles* paragraph, the financial statements referred to above do not present fairly, in accordance with accounting principles generally accepted in the United States of America, the financial position of the Village as of December 31, 2018 and 2017, and the respective changes in financial position or cash flows thereof for the years then ended.

Opinion on Regulatory Basis of Accounting

In our opinion, the financial statements referred to above present fairly, in all material respects, the cash balances, receipts and disbursements by fund type, and related notes of the Village of Salineville, Columbiana County as of December 31, 2018 and 2017, for the years then ended in accordance with the financial reporting provisions Ohio Revised Code Section 117.38 and Ohio Administrative Code Section 117-2-03(D) permit, described in Note 2.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated August 26, 2019, on our consideration of the Village's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements and other matters. That report describes the scope of our internal control testing over financial reporting and compliance, and the results of that testing, and does not opine on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Village's internal control over financial reporting and compliance.



Keith Faber
Auditor of State

Columbus, Ohio

August 26, 2019

Village of Salineville
Columbiana County

*Combined Statement of Receipts, Disbursements
and Changes in Fund Balances (Regulatory Cash Basis)
All Governmental Fund Types
For the Year Ended December 31, 2018*

	<u>General</u>	<u>Special Revenue</u>	<u>Permanent</u>	<u>Totals (Memorandum Only)</u>
Cash Receipts				
Property and Other Taxes	\$58,934	\$122,505		\$181,439
Municipal Income Tax	135,368			135,368
Intergovernmental	36,748	76,234		112,982
Charges for Services		6,705		6,705
Fines, Licenses and Permits	8,644	4,486		13,130
Earnings on Investments			\$3	3
Miscellaneous	4,740	3,186		7,926
<i>Total Cash Receipts</i>	<u>244,434</u>	<u>213,116</u>	<u>3</u>	<u>457,553</u>
Cash Disbursements				
Current:				
Security of Persons & Property	99,930	111,764		211,694
Public Health Services		23,387		23,387
Transportation	42,977	77,883		120,860
General Government	93,556	2,161		95,717
Capital Outlay		9,258		9,258
Debt Service:				
Principal Retirement		3,000		3,000
Interest and Fiscal Charges		131		131
<i>Total Cash Disbursements</i>	<u>236,463</u>	<u>227,584</u>	<u>0</u>	<u>464,047</u>
<i>Excess of Receipts Over (Under) Disbursements</i>	<u>7,971</u>	<u>(14,468)</u>	<u>3</u>	<u>(6,494)</u>
Other Financing Receipts (Disbursements)				
Sale of Capital Assets	9,732			9,732
Transfers In	320			320
Transfers Out		(320)		(320)
<i>Total Other Financing Receipts (Disbursements)</i>	<u>10,052</u>	<u>(320)</u>	<u>0</u>	<u>9,732</u>
<i>Net Change in Fund Cash Balances</i>	18,023	(14,788)	3	3,238
<i>Fund Cash Balances, January 1</i>	<u>172,667</u>	<u>216,446</u>	<u>9,621</u>	<u>398,734</u>
Fund Cash Balances, December 31				
Nonspendable			9,624	9,624
Restricted		201,658		201,658
Assigned	190,690			190,690
<i>Fund Cash Balances, December 31</i>	<u>\$190,690</u>	<u>\$201,658</u>	<u>\$9,624</u>	<u>\$401,972</u>

See accompanying notes to the financial statements.

Village of Salineville
Columbiana County

*Combined Statement of Receipts, Disbursements
and Changes in Fund Balances (Regulatory Cash Basis)
All Proprietary and Fiduciary Fund Types
For the Year Ended December 31, 2018*

	<u>Enterprise</u>	<u>Agency</u>	<u>Totals (Memorandum Only)</u>
Operating Cash Receipts			
Charges for Services	\$212,269		\$212,269
<i>Total Operating Cash Receipts</i>	<u>212,269</u>	<u>\$0</u>	<u>212,269</u>
Operating Cash Disbursements			
Personal Services	5,695		5,695
Fringe Benefits	763		763
Contractual Services	132,690		132,690
Supplies and Materials	51,572		51,572
Other	1,187		1,187
<i>Total Operating Cash Disbursements</i>	<u>191,907</u>	<u>0</u>	<u>191,907</u>
<i>Operating Income (Loss)</i>	<u>20,362</u>	<u>0</u>	<u>20,362</u>
Non-Operating Receipts (Disbursements)			
Intergovernmental	16,535		16,535
Special Assessments	1,150		1,150
Miscellaneous Receipts	443		443
Principal Retirement	(43,520)		(43,520)
Interest and Other Fiscal Charges	(2,667)		(2,667)
<i>Total Non-Operating Receipts (Disbursements)</i>	<u>(28,059)</u>	<u>0</u>	<u>(28,059)</u>
<i>Net Change in Fund Cash Balances</i>	<u>(7,697)</u>	<u>0</u>	<u>(7,697)</u>
<i>Fund Cash Balances, January 1</i>	<u>104,126</u>	<u>1,200</u>	<u>105,326</u>
<i>Fund Cash Balances, December 31</i>	<u>\$96,429</u>	<u>\$1,200</u>	<u>\$97,629</u>

See accompanying notes to the financial statements.

Village of Salineville, Ohio
Columbiana County
Notes to the Financial Statements
For the Year Ended December 31, 2018

Note 1 - Reporting Entity

The Village of Salineville (the Village), Columbiana 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, road maintenance, police and cemetery services. The Village contracts with Salineville Volunteer Fire Department to receive fire protection services.

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 and fiduciary fund types which are organized on a fund type basis.

Fund Accounting

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

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

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

Street Construction Maintenance and Repair 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.

Police Levy This fund receives levied 3 mil property tax monies that provide and maintain police protection within the Village.

Fire Levy This fund receives levied 5 mil property tax monies that helps provide and maintain fire protection to the Village.

Cemetery Fund This fund receives levied 2 mil property tax monies that maintains the cemetery and monies from burial costs.

Village of Salineville, Ohio
Columbiana County
Notes to the Financial Statements
For the Year Ended December 31, 2018

Permanent Funds These funds account for and report resources that are restricted to the extent that only earnings, and not principal, may be used for purposes that support the reporting government's programs (for the benefit of the government or its citizenry). The Village had the following significant permanent fund:

Cemetery Endowment Fund The cemetery endowment fund accounts for and reports interest earned on the nonexpendable corpus from a trust agreement restricted for the general maintenance and upkeep of the Village's cemetery.

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

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

Agency funds are purely custodial in nature and are used to hold resources for individuals, organizations or other governments. The Village disburses these funds as directed by the individual, organization or other government. The Village's agency fund accounts for the Magistrate Court Activity. Mayor's Court is no longer held although old fines do come in.

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 (D). This basis is similar to the cash receipts and disbursements accounting basis. The Board recognizes receipts when received in cash rather than when earned, and recognizes disbursements when paid rather than when a liability is incurred. Budgetary presentations report budgetary expenditures when a commitment is made (i.e., when an encumbrance is approved).

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

Budgetary Process

The Ohio Revised Code requires that each fund (except certain agency 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.

Village of Salineville, Ohio
Columbiana County
Notes to the Financial Statements
For the Year Ended December 31, 2018

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 re-appropriated.

A summary of 2018 budgetary activity appears in Note 3.

Deposits and Investments

The Village's accounting basis includes investments as assets. This basis does not record disbursements for investment purchases or receipts for investment sales. This basis records gains or losses at the time of sale as receipts or disbursements, respectively.

Capital Assets

The Village records disbursements for acquisitions of property, plant, and equipment when paid. The accompanying financial statements do not report these items as assets.

Accumulated Leave

In certain circumstances, such as upon leaving employment, employees are entitled to cash payments for unused leave. The financial statements do not include a liability for unpaid leave.

Fund Balance

Fund balance is divided into five classifications based primarily on the extent to which the Village must observe constraints imposed upon the use of its governmental-fund resources. The classifications are as follows:

Nonspendable The Village classifies assets as *nonspendable* when legally or contractually required to maintain the amounts intact.

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

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

Assigned Assigned fund balances are intended for specific purposes but do not meet the criteria to be classified as *restricted* or *committed*. Governmental funds other than the general fund report all fund balances as *assigned* unless they are restricted or committed. In the general fund, *assigned* amounts represent intended uses established by Village Council or a Village official delegated that authority by resolution, or by State Statute.

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

Village of Salineville, Ohio
Columbiana County
Notes to the Financial Statements
For the Year Ended December 31, 2018

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.

Note 3 - Budgetary Activity

Budgetary activity for the year ending December 31, 2018 follows:

2018 Budgeted vs. Actual Receipts			
Fund Type	Budgeted Receipts	Actual Receipts	Variance
General	\$247,977	\$254,486	\$6,509
Special Revenue	215,460	213,116	(2,344)
Enterprise	265,385	230,397	(34,988)
Permanent	3	3	(0)
Total	\$728,825	\$698,002	(\$30,823)

2018 Budgeted vs. Actual Budgetary Basis Expenditures			
Fund Type	Appropriation Authority	Budgetary Expenditures	Variance
General	\$420,644	\$240,077	\$180,567
Special Revenue	431,905	229,321	202,584
Enterprise	369,511	242,867	126,644
Permanent	9,624	0	9,624
Total	\$1,231,684	\$712,265	\$519,419

Note 4 – Deposits and Investments

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

Demand deposits	2018 \$481,526
Other time deposits (savings and NOW accounts)	18,075
Total deposits	\$499,601

Village of Salineville, Ohio
Columbiana County
Notes to the Financial Statements
For the Year Ended December 31, 2018

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 5 – Taxes

Property Taxes

Real property taxes become a lien on January 1 preceding the October 1 date for which the Council adopted tax rates. The State Board of Tax Equalization adjusts these rates for inflation. Property taxes are also reduced for applicable homestead and rollback deductions. The financial statements include homestead and rollback amounts the State pays as Intergovernmental Receipts. Payments are due to the County by December 31. If the property owner elects to pay semiannually, the first half is due December 31. The second half payment is due the following June 20.

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 6 - Risk Management

Workers' Compensation coverage is provided by the State of Ohio. The Village pays the State Workers' Compensation System a premium based on a rate per \$100 of salaries. This rate is calculated based on accident history and administrative costs.

Commercial Insurance

The Village has obtained commercial insurance through McBane Insurance, Bergholz, Ohio for the following risks:

- Comprehensive property and general liability;
- Vehicles; and
- Errors and omissions.

Village of Salineville, Ohio
Columbiana County
Notes to the Financial Statements
For the Year Ended December 31, 2018

Note 7 - Defined Benefit Pension Plans

Ohio Public Employees Retirement System

Some employees belong to the Ohio Public Employees Retirement System (OPERS). OPERS is a cost-sharing, multiple-employer plan. The Ohio Revised Code prescribes this plan's benefits, which include postretirement healthcare and survivor and disability benefits.

The Ohio Revised Code also prescribes contribution rates. OPERS members contributed 10%, of their gross salaries and the Village contributed an amount equaling 14%, of participants' gross salaries. The Village has paid all contributions required through December 31, 2018.

Ohio Police and Fire Retirement System

Village's certified full-time Police Officers (Chief and Sergeant) belong to the Police and Fire Pension Fund (OP&F). OP&F is a cost-sharing, multiple-employer plan. The Ohio Revised Code prescribes this plan's benefits, which include post-retirement healthcare and survivor and disability benefits.

The Ohio Revised Code also prescribes contribution rates. For 2018, OP&F participants contributed 12.25% of their wages. The Village contributed to OP&F an amount equal to 19.5% of full-time police members' wages. The Village has paid all contributions required through December 31, 2018.

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% of their gross salaries. The Village contributed an amount equal to 6.2% of participants' gross salaries. The Village has paid all contributions required through December 31, 2018.

Note 8 - Postemployment Benefits

Both OPERS and OP&F offer cost-sharing, multiple-employer defined benefit postemployment plans, which include multiple health care plans including medical coverage, prescription drug coverage, deposits to a Health Reimbursement Arrangement and Medicare Part B premium reimbursements, to qualifying benefit recipients. The portion of employer contributions allocated to health care for OPERS members in the Traditional Pension Plan and Combined Plan was 0 percent during calendar year 2018. The portion of employer contributions allocated to health care for OPERS members in the Member Directed Plan was 4.0 percent during calendar year 2018. OP&F contributes 0.5 percent to fund these benefits.

Beginning January 1, 2019, OP&F is changing its retiree health care model and the current self-insured health care plan will no longer be offered. In its place is a stipend-based health care model. A stipend funded by OP&F will be placed in individual Health Reimbursement Accounts that retirees will use to be reimbursed for health care expenses.

Village of Salineville, Ohio
Columbiana County
Notes to the Financial Statements
For the Year Ended December 31, 2018

Note 9 – Debt

Debt outstanding at December 31, 2018 was as follows:

	Principal	Interest Rate
OPWC Water Line Replacement Loan CN17A	\$12,150	0%
OPWC Water Line Replacement Loan CT46E	35,081	0%
OWDA WWTP Construct Phase 1 Loan# 6916	358,731	0.56%
OWDA WWTP Improvemt Phase 2 Loan# 7333	169,521	0.33%
Total	\$575,483	

The Ohio Public Works Commission (OPWC) Loan CN17A was approved in 1999 for \$243,000 payable in semiannual installments with no interest for 20 years for Water Line Replacement to be paid off in 2019. (OPWC) Loan CT46E was approved back in 2006 for \$91,000 payable in semiannual installments at no interest for 20 years for Water System Improvements to be paid off in 2026 for the Village upgrades. In 2016, the Village of Salineville entered into a transfer agreement with Buckeye Water District and Buckeye assume all debt and makes the loan payments for both loans.

The Ohio Water Development Authority (OWDA) Loan #6916 relates to a sewer plant upgrade project to keep up with the Ohio Environmental Protection Agency requirements. The OWDA fully financed this Phase 1 engineering and construction project at the actual borrowed amount of \$386,224. The Village has just this year begun to repay the loans in semiannual installments of \$10,220, including interest at 0.560% over 20 years. WWTP Phase 2 Improvements Loan #7333 has been reduced through approved grants to total financed amount of \$178,153 to be paid in semiannual installments of \$4,606 at an interest rate of 0.330%. This loan payment began in 2018. Sewer receipts collateralize the loan. The Village has agreed to set utility rates sufficient to cover OWDA debt service requirements.

Amortization

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

Year ending December 31:	OPWC CN17A	OPWC CT46E	OWDA 6916	OWDA 7333
2019	\$12,150	\$4,385	\$20,440	\$9,212
2020		4,385	20,440	9,212
2021		4,385	20,440	9,212
2022		4,385	20,440	9,212
2023		17,541	20,440	9,212
2024-2028			102,200	46,060
2029-2033			102,200	46,060
2034-2037			71,540	36,848
Total	\$12,150	\$35,081	\$378,140	\$175,028

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Village of Salineville
Columbiana County

*Combined Statement of Receipts, Disbursements
and Changes in Fund Balances (Regulatory Cash Basis)
All Governmental Fund Types
For the Year Ended December 31, 2017*

	General	Special Revenue	Permanent	Totals (Memorandum Only)
Cash Receipts				
Property and Other Taxes	\$61,875	\$124,300		\$186,175
Municipal Income Tax	133,464			133,464
Intergovernmental	30,945	60,648		91,593
Charges for Services		8,454		8,454
Fines, Licenses and Permits	5,728	3,187		8,915
Earnings on Investments			\$3	3
Miscellaneous	5,379	2,145		7,524
<i>Total Cash Receipts</i>	<u>237,391</u>	<u>198,734</u>	<u>3</u>	<u>\$436,128</u>
Cash Disbursements				
Current:				
Security of Persons & Property	58,355	132,588		190,943
Public Health Services		25,262		25,262
Transportation	9,714	62,304		72,018
General Government	142,922	2,014		144,936
Debt Service:				
Principal Retirement		7,386		7,386
Interest and Fiscal Charges		468		468
<i>Total Cash Disbursements</i>	<u>210,991</u>	<u>230,022</u>	<u>0</u>	<u>441,013</u>
<i>Net Change in Fund Cash Balances</i>	26,400	(31,288)	3	(4,885)
<i>Fund Cash Balances, January 1</i>	<u>146,267</u>	<u>247,734</u>	<u>9,618</u>	<u>403,619</u>
Fund Cash Balances, December 31				
Nonspendable			9,621	9,621
Restricted		216,446		216,446
Assigned	168,712			168,712
Unassigned (Deficit)	3,955			3,955
<i>Fund Cash Balances, December 31</i>	<u>\$172,667</u>	<u>\$216,446</u>	<u>\$9,621</u>	<u>\$398,734</u>

See accompanying notes to the financial statements.

Village of Salineville
Columbiana County

*Combined Statement of Receipts, Disbursements
and Changes in Fund Balances (Regulatory Cash Basis)
All Proprietary and Fiduciary Fund Types
For the Year Ended December 31, 2017*

	<u>Enterprise</u>	<u>Agency</u>	<u>Totals (Memorandum Only)</u>
Operating Cash Receipts			
Charges for Services	\$215,900		\$215,900
Miscellaneous		\$13,420	13,420
<i>Total Operating Cash Receipts</i>	<u>215,900</u>	<u>13,420</u>	<u>229,320</u>
Operating Cash Disbursements			
Personal Services	15,694		15,694
Fringe Benefits	2,377		2,377
Contractual Services	69,839		69,839
Supplies and Materials	75,785		75,785
Other	19,929	13,964	33,893
<i>Total Operating Cash Disbursements</i>	<u>183,624</u>	<u>13,964</u>	<u>197,588</u>
<i>Operating Income (Loss)</i>	<u>32,276</u>	<u>(544)</u>	<u>31,732</u>
Non-Operating Receipts (Disbursements)			
Intergovernmental	288,857		288,857
Special Assessments	681		681
Loans Issued	72,631		72,631
Miscellaneous Receipts	8,995		8,995
Capital Outlay	(344,953)		(344,953)
Principal Retirement	(75,674)		(75,674)
Interest and Other Fiscal Charges	(1,706)		(1,706)
<i>Total Non-Operating Receipts (Disbursements)</i>	<u>(51,169)</u>	<u>0</u>	<u>(51,169)</u>
<i>Net Change in Fund Cash Balances</i>	<u>(18,893)</u>	<u>(544)</u>	<u>(19,437)</u>
<i>Fund Cash Balances, January 1</i>	<u>123,019</u>	<u>1,744</u>	<u>124,763</u>
<i>Fund Cash Balances, December 31</i>	<u>\$104,126</u>	<u>\$1,200</u>	<u>\$105,326</u>

See accompanying notes to the financial statements.

Village of Salineville, Ohio
Columbiana County
Notes to the Financial Statements
For the Year Ended December 31, 2017

Note 1 - Reporting Entity

The Village of Salineville (the Village), Columbiana 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, road maintenance, police and cemetery services. The Village contracts with Salineville Volunteer Fire Department to receive fire protection services.

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 and fiduciary fund types which are organized on a fund type basis.

Fund Accounting

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

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

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

Street Construction Maintenance and Repair 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.

Police Levy This fund receives levied 3 mil property tax monies that provide and maintain police protection within the Village.

Fire Levy This fund receives levied 5 mil property tax monies that helps provide and maintain fire protection to the Village.

Cemetery Fund This fund receives levied 2 mil property tax monies that maintains the cemetery and monies from burial costs.

Village of Salineville, Ohio
Columbiana County
Notes to the Financial Statements
For the Year Ended December 31, 2017

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 activity in this fund has been reclassified on the financial statements to Enterprise Funds.

Permanent Funds These funds account for and report resources that are restricted to the extent that only earnings, and not principal, may be used for purposes that support the reporting government's programs (for the benefit of the government or its citizenry). The Village had the following significant permanent fund:

Cemetery Endowment Fund The cemetery endowment fund accounts for and reports interest earned on the nonexpendable corpus from a trust agreement restricted for the general maintenance and upkeep of the Village's cemetery.

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

Sewer Bond Debt Service Reserve Fund This fund receives a portion of the charges from resident for sewer service costs.

Water Bond Reserve Fund This fund receives payments twice a year from Buckeye Water District through a transfer agreement for the repayment of the Village's water bond debt.

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

Agency funds are purely custodial in nature and are used to hold resources for individuals, organizations or other governments. The Village disburses these funds as directed by the individual, organization or other government. The Village's agency fund accounts for the Magistrate Court Activity. Mayor's Court is no longer held although old fines do come in.

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 (D). This basis is similar to the cash receipts and disbursements accounting basis. The Board recognizes receipts when received in cash rather than when earned, and recognizes disbursements when paid rather than when a liability is incurred. Budgetary presentations report budgetary expenditures when a commitment is made (i.e., when an encumbrance is approved).

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

Village of Salineville, Ohio
Columbiana County
Notes to the Financial Statements
For the Year Ended December 31, 2017

Budgetary Process

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

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

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

Encumbrances The Ohio Revised Code requires the Village to reserve (encumber) appropriations when individual commitments are made. Encumbrances outstanding at year end are carried over, and need not be re-appropriated. The Village did not encumber all commitments required by Ohio law.

A summary of 2017 budgetary activity appears in Note 3.

Deposits and Investments

The Village's accounting basis includes investments as assets. This basis does not record disbursements for investment purchases or receipts for investment sales. This basis records gains or losses at the time of sale as receipts or disbursements, respectively.

Capital Assets

The Village records disbursements for acquisitions of property, plant, and equipment when paid. The accompanying financial statements do not report these items as assets.

Accumulated Leave

In certain circumstances, such as upon leaving employment, employees are entitled to cash payments for unused leave. The financial statements do not include a liability for unpaid leave.

Fund Balance

Fund balance is divided into five classifications based primarily on the extent to which the Village must observe constraints imposed upon the use of its governmental-fund resources. The classifications are as follows:

Nonspendable The Village classifies assets as *nonspendable* when legally or contractually required to maintain the amounts intact.

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.

Village of Salineville, Ohio
Columbiana County
Notes to the Financial Statements
For the Year Ended December 31, 2017

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

Assigned Assigned fund balances are intended for specific purposes but do not meet the criteria to be classified as *restricted* or *committed*. Governmental funds other than the general fund report all fund balances as *assigned* unless they are restricted or committed. In the general fund, *assigned* amounts represent intended uses established by Village Council or a Village official delegated that authority by resolution, or by State Statute.

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

The Village applies restricted resources first when expenditures are incurred for purposes for which either restricted or unrestricted (committed, assigned, and unassigned) amounts are available. Similarly, within unrestricted fund balance, committed amounts are reduced first followed by assigned, and then unassigned amounts when expenditures are incurred for purposes for which amounts in any of the unrestricted fund balance classifications could be used.

Note 3 - Budgetary Activity

Budgetary activity for the year ending December 31, 2017 follows:

2017 Budgeted vs. Actual Receipts			
Fund Type	Budgeted Receipts	Actual Receipts	Variance
General	\$268,100	\$237,391	(\$30,709)
Special Revenue	213,550	198,734	(14,816)
Capital Projects	288,073	0	(288,073)
Enterprise	222,935	587,064	364,129
Permanent	3	3	(0)
Total	\$992,661	\$1,023,192	\$30,531

2017 Budgeted vs. Actual Budgetary Basis Expenditures			
Fund Type	Appropriation Authority	Budgetary Expenditures	Variance
General	\$354,428	\$214,946	\$139,482
Special Revenue	393,113	233,689	159,424
Capital Projects	288,073	0	288,073
Enterprise	293,425	607,329	(313,904)
Permanent	9,600	0	9,600
Total	\$1,338,639	\$1,055,964	\$282,675

Village of Salineville, Ohio
Columbiana County
Notes to the Financial Statements
For the Year Ended December 31, 2017

For 2017, Capital Project funds were reclassified on the financial statements to Enterprise funds. The negative variances noted in the 2017 budgetary tables for those fund types are a result of those reclassifications.

Note 4 – Deposits and Investments

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

	2017
Demand deposits	\$488,169
Other time deposits (savings and NOW accounts)	15,891
Total deposits	\$504,060

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 5 – Taxes

Property Taxes

Real property taxes become a lien on January 1 preceding the October 1 date for which the Council adopted tax rates. The State Board of Tax Equalization adjusts these rates for inflation. Property taxes are also reduced for applicable homestead and rollback deductions. The financial statements include homestead and rollback amounts the State pays as Intergovernmental Receipts. Payments are due to the County by December 31. If the property owner elects to pay semiannually, the first half is due December 31. The second half payment is due the following June 20.

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.

Village of Salineville, Ohio
Columbiana County
Notes to the Financial Statements
For the Year Ended December 31, 2017

Note 6 - Risk Management

Workers' Compensation coverage is provided by the State of Ohio. The Village pays the State Workers' Compensation System a premium based on a rate per \$100 of salaries. This rate is calculated based on accident history and administrative costs.

Commercial Insurance

The Village has obtained commercial insurance through McBane Insurance, Bergholz, Ohio for the following risks:

- Comprehensive property and general liability;
- Vehicles; and
- Errors and omissions.

Note 7 - Defined Benefit Pension Plans

Ohio Public Employees Retirement System

Some employees belong to the Ohio Public Employees Retirement System (OPERS). OPERS is a cost-sharing, multiple-employer plan. The Ohio Revised Code prescribes this plan's benefits, which include postretirement healthcare and survivor and disability benefits.

The Ohio Revised Code also prescribes contribution rates. OPERS members contributed 10%, of their gross salaries and the Village contributed an amount equaling 14%, of participants' gross salaries. The Village has paid all contributions required through December 31, 2017.

Ohio Police and Fire Retirement System

Village's certified full-time Police Officers (Chief and Sergeant) belong to the Police and Fire Pension Fund (OP&F). OP&F is a cost-sharing, multiple-employer plan. The Ohio Revised Code prescribes this plan's benefits, which include post-retirement healthcare and survivor and disability benefits.

The Ohio Revised Code also prescribes contribution rates. For 2017, OP&F participants contributed 12.25% of their wages. The Village contributed to OP&F an amount equal to 19.5% of full-time police members' wages. The Village has paid all contributions required through December 31, 2017.

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% of their gross salaries. The Village contributed an amount equal to 6.2% of participants' gross salaries. The Village has paid all contributions required through December 31, 2017.

Village of Salineville, Ohio
Columbiana County
Notes to the Financial Statements
For the Year Ended December 31, 2017

Note 8 - Postemployment Benefits

Both OPERS and OP&F offer cost-sharing, multiple-employer defined benefit postemployment plans, which include multiple health care plans including medical coverage, prescription drug coverage, deposits to a Health Reimbursement Arrangement and Medicare Part B premium reimbursements, to qualifying benefit recipients. The portion of employer contributions allocated to health care for OPERS members in the Member Directed Plan was 2.0 percent during calendar year 2017. OP&F contributes 0.5 percent to fund these benefits.

Note 9 – Debt

Debt outstanding at December 31, 2017 was as follows:

	Principal	Interest Rate
USDA Dump Truck	\$3,033	4.38%
OPWC Water Line Replacement Loan CN17A	24,300	0%
OPWC Water Line Replacement Loan CT46E	39,467	0%
OWDA WWTP Construct Phase 1 Loan# 6916	377,085	0.56%
OWDA WWTP Improvemnt Phase 2 Loan# 7333	178,153	0.33%
Total	\$622,038	

The Village secured a General Obligation Bond of \$25,000 through the United States Department of Agriculture Rural Development for the purchase of a dump truck and plow.

The Ohio Public Works Commission (OPWC) Loan CN17A was approved in 1999 for \$243,000 payable in semiannual installments with no interest for 20 years for Water Line Replacement to be paid off in 2019. (OPWC) Loan CT46E was approved back in 2006 for \$91,000 payable in semiannual installments at no interest for 20 years for Water System Improvements to be paid off in 2026 for the Village upgrades. In 2016, the Village of Salineville entered into a transfer agreement with Buckeye Water District and Buckeye assume all debt and makes the loan payments for both loans.

In addition, during the course of the transfer agreement, Buckeye Water completely paid off two USDA Water System Improvement Mortgage Revenue Bonds for with outstanding principal of \$172,200 and \$749,300.

The Ohio Water Development Authority (OWDA) Loan #6916 relates to a sewer plant upgrade project to keep up with the Ohio Environmental Protection Agency requirements. The OWDA fully financed this Phase 1 engineering and construction project at the actual borrowed amount of \$386,224. The Village has just this year begun to repay the loans in semiannual installments of \$10,220, including interest at 0.560% over 20 years. WWTP Phase 2 Improvements Loan #7333 has been reduced through approved grants to total financed amount of \$178,153 to be paid in semiannual installments of \$4,606 at an interest rate of 0.330%. This loan payment begins in 2018. Sewer receipts collateralize the loan. The Village has agreed to set utility rates sufficient to cover OWDA debt service requirements.

Village of Salineville, Ohio
Columbiana County
Notes to the Financial Statements
For the Year Ended December 31, 2017

Amortization

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

Year ending December 31:	USDA				
	Dump Truck	OPWC CN17A	OPWC CT46E	OWDA 6916	OWDA 7333
2018	\$3,033	\$12,150	\$4,385	\$20,440	\$9,212
2019		12,150	4,385	20,440	9,212
2020			4,385	20,440	9,212
2021			4,385	20,440	9,212
2022			4,385	20,440	9,212
2023-2027			17,542	102,200	46,060
2028-2032				102,200	46,060
2033-2037				91,980	46,060
Total	\$3,033	\$24,300	\$39,467	\$398,580	\$184,240

OHIO AUDITOR OF STATE KEITH FABER



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

Village of Salineville
Columbiana County
60 East Main Street
Salineville, Ohio 43945

To the Village Council:

We have audited, in accordance with auditing standards generally accepted in the United States and the Comptroller General of the United States' *Government Auditing Standards*, the financial statements of the cash balances, receipts, and disbursements by fund type of the Village of Salineville, Columbiana County, (the Village) as of and for the years ended December 31, 2018 and 2017, and the related notes to the financial statements and have issued our report thereon dated August 26, 2019 wherein we noted the Village followed financial reporting provisions Ohio Revised Code Section 117.38 and Ohio Administrative Code Section 117-2-03(D) permit.

Internal Control Over Financial Reporting

As part of our financial statement audit, we considered the Village's internal control over financial reporting (internal control) to determine the audit procedures appropriate in the circumstances to the extent necessary to support our opinions on the financial statements, but not to the extent necessary to opine on the effectiveness of the Village's internal control. Accordingly, we have not opined on it.

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

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all internal control deficiencies that might be material weaknesses or significant deficiencies. Therefore, unidentified material weaknesses or significant deficiencies may exist. We did identify a certain deficiency in internal control, described in the accompanying schedule of findings that we consider a material weakness. We consider finding 2018-001 to be a material weakness.

Compliance and Other Matters

As part of reasonably assuring whether the Village's financial statements are free of material misstatement, we tested its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could directly and materially affect the determination of financial statement amounts. However, opining on compliance with those provisions was not an objective of our audit and accordingly, we do not express an opinion. The results of our tests disclosed an instance of noncompliance or other matter we must report under *Government Auditing Standards* which is described in the accompanying schedule of findings as item 2018-001.

Purpose of this Report

This report only describes the scope of our internal control and compliance testing and our testing results, and does not opine on the effectiveness of the Village's internal control or on compliance. This report is an integral part of an audit performed under *Government Auditing Standards* in considering the Village's internal control and compliance. Accordingly, this report is not suitable for any other purpose.



Keith Faber
Auditor of State

Columbus, Ohio

August 26, 2019

**VILLAGE OF SALINEVILLE
COLUMBIANA COUNTY**

**SCHEDULE OF FINDINGS
DECEMBER 31, 2018 AND 2017**

Ohio Revised Code 5705.10

<i>Finding Number</i>	2018-001
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NONCOMPLIANCE AND 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.

Ohio Rev. Code Section 5705.10(D) provides that all revenue derived from a source other than the general property tax and which the law prescribes shall be used for a particular purpose, shall be paid into a special fund for such purpose.

- In 2017, Permissive Motor Vehicle License Tax receipts of \$1,645 were posted to Street Construction, Maintenance & Repair fund (\$1,522) and State Highway fund (\$123) instead of the Permissive Motor Vehicle License Tax Fund. The adjustments have been reflected in the Village's accounting records and had no impact on the financial statements since the funds are reported in the same fund type.
- In 2017, Intergovernmental receipts and related capital outlay expenditures of \$288,073 for the WWTP were posted in the Capital Projects Fund instead of the Sewer Operating Fund. The adjustments have been reflected in the financial statements.
- In 2017, Mayors Court opening balance of \$1,744 and current year expenditures of \$544 were not included on the financial statements. The adjustments have been reflected in the financial statements.
- In 2018, Homestead and Rollback receipts of \$7,709 were posted to the General Fund instead of the Cemetery Fund (\$1,858), Fire Levy Fund (\$4,530) and Police Levy Fund (\$1,321). The adjustments have been reflected in the financial statements, and the Village's accounting records.
- In 2018, Property tax receipts \$4,100 were posted to the Fire Levy Fund instead of the Police Levy Fund. The adjustments have been reflected in the Village's accounting records and had no impact on the financial statements since both funds are reported in the same fund type.
- In 2018, the Mayors Court opening and ending balance of \$1,200 was excluded from the financial statements. The adjustments have been reflected in the financial statements.

The lack of controls over the posting of financial transactions can lead to spending money in a manner not in accordance with legal requirements and decreases the reliability of financial data at year-end and can result in undetected errors and irregularities.

The Village should reference the UAN manuals and implement controls to help ensure all transactions are reviewed for posting to the proper funds.

Official's Response: We did not receive a response from Officials to this finding.

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VILLAGE OF SALINEVILLE

60 East Main Street, Salineville, Ohio 43945-1134

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Summary Schedule of Prior Audit Findings

December 31, 2018 and 2017

Finding Number	Finding Summary	Status	Additional Information
2016-001	Ohio Rev. Code §1905.21 – Mayor’s Court	Fully Corrected	
2016-002	Ohio Rev. Code §5705.10	Repeated	Repeated as 2018-001 The goal of the Fiscal Office is to move forward to achieve consistency in accuracy for the recording of all revenue.
2016-003	Financial Reporting	Partially Corrected	Repeated as Management Letter We recognize the importance of ensuring complete and accurate fund balances for financial data and strive to continue to that end.
2016-004	Appropriation Amendment Posting to Accounting System	Fully Corrected	

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OHIO AUDITOR OF STATE KEITH FABER



VILLAGE OF SALINEVILLE

COLUMBIANA COUNTY

CLERK'S CERTIFICATION

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

Susan Babbitt

CLERK OF THE BUREAU

**CERTIFIED
SEPTEMBER 19, 2019**