

VILLAGE OF SOUTH VIENNA
CLARK COUNTY, OHIO

Agreed-Upon Procedures

**For the Years Ended
December 31, 2019 and 2018**

OHIO AUDITOR OF STATE
KEITH FABER



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Village Council
Village of South Vienna
P.O. Box 569
South Vienna, Ohio 45369

We have reviewed the *Independent Accountants' Report on Applying Agreed-Upon Procedures* of the Village of South Vienna, Clark County, prepared by Julian & Grube, Inc., for the period January 1, 2018 through December 31, 2019. Based upon this review, we have accepted this report in lieu of the audit required by Section 117.11, Revised Code.

Our review was made in reference to the applicable sections of legislative criteria, as reflected by the Ohio Constitution, and the Revised Code, policies, procedures and guidelines of the Auditor of State, regulations and grant requirements. The Village of South Vienna is responsible for compliance with these laws and regulations.

A handwritten signature in black ink that reads "Keith Faber".

Keith Faber
Auditor of State
Columbus, Ohio

June 3, 2020

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**VILLAGE OF SOUTH VIENNA
CLARK COUNTY, OHIO**

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Independent Accountants' Report on Applying Agreed-Upon Procedures

Village of South Vienna
Clark County
P.O. Box 569
South Vienna, Ohio 45369

We have performed the procedures enumerated below, which were agreed to by the Village Council, Mayor and the management of the Village of South Vienna (the Village) and the Auditor of State, on the receipts, disbursements and balances recorded in the Villages cash basis accounting records for the years ended December 31, 2019 and 2018 and certain compliance requirements related to those transactions and balances, included in the information provided to us by the management of the Village. The Village is responsible for the receipts, disbursements and balances recorded in the cash basis accounting records for the years ended December 31, 2019 and 2018 and certain compliance requirements related to these transactions and balances included in the information provided to us by the Village. The sufficiency of the procedures is solely the responsibility of the parties specified in this report. Consequently, we make no representation regarding the sufficiency of the procedures described below either for the purpose for which this report has been requested or for any other purpose.

This report only describes exceptions exceeding \$10.

Cash and Investments

1. We recalculated the December 31, 2019 and December 31, 2018 bank reconciliations. We found no exceptions.
2. We agreed the January 1, 2018 beginning fund balances recorded in the Cash Summary by Fund Report to the December 31, 2017 balances in the prior year documentation in the prior year Agreed-Upon Procedures working papers. We found no exceptions. We also agreed the January 1, 2019 beginning fund balances recorded in the Cash Summary by Fund Report to the December 31, 2018 balances in the Cash Summary Report by Fund. We found no exceptions.
3. We agreed the totals per the bank reconciliations to the total of the December 31, 2019 and 2018 fund cash balances reported in the Cash Summary by Fund Report and the financial statements filed by the Village in the Hinkle System. The amounts agreed.
4. We observed the year-end bank balances on the financial institution's website. The balances agreed. We also agreed the observed balances to the amounts appearing in the December 31, 2019 bank reconciliation without exception.
5. We selected five reconciling debits (such as outstanding checks) from the December 31, 2019 bank reconciliation:
 - a. We traced each debit to the subsequent January bank statement. We found no exceptions.
 - b. We traced the amounts and dates to the check register, to determine the debits were dated prior to December 31. There were no exceptions.

6. We inspected investments held at December 31, 2019 and December 31, 2018 to determine that they:
 - a. Were of a type authorized by Ohio Rev. Code Sections 135.13, 135.14 or 135.144. We found no exceptions.
 - b. Mature within the prescribed time limits noted in Ohio Rev. Code Section 135.13 or 135.14. We noted no exceptions.

Property Taxes and Intergovernmental Cash Receipts

1. We selected a total of five receipts from the *Statement of Semiannual Apportionment of Taxes*, State Distribution Transaction Listing (DTL) and Clark County Vendor Activity Report, for 2019 and a total of five from 2018:
 - a. We compared the amount from the above named reports to the amount recorded in the Revenue Ledger Report. The amounts agreed.
 - b. We inspected the Revenue Ledger Report to determine these receipts were allocated to the proper funds as required by Ohio Rev. Code Sections 5705.05-.06 and 5705.10. We found no exceptions.
 - c. We inspected the Revenue Ledger Report to determine whether the receipt was recorded in the proper year. The receipt was recorded in the proper year. We found no exceptions.
2. We inspected the Revenue Ledger Report to determine whether it included two real estate tax receipts for 2019 and 2018. The Revenue Ledger Report included the proper number of tax receipts for each year.

Income Tax Receipts

We obtained the December 31, 2019 and 2018 Monthly Distribution Summary Reports submitted by the Regional Income Tax Agency (RITA), the agency responsible for collecting income taxes on behalf of the Village. We agreed the total gross income taxes per year to the Village's Revenue Ledger Report. The amounts agreed.

Water, Sewer and Electric Fund

1. We selected 10 Water, Sewer and Electric Fund collection cash receipts from the year ended December 31, 2019 and 10 Water, Sewer and Electric Fund collection cash receipts from the year ended 2018 recorded in the Revenue Ledger Report and determined whether the:
 - a. Receipt amount per the Revenue Ledger Report agreed to the amount recorded to the credit of the customer's account in the Utility System Daily Cash Receipt Journal. The amounts agreed.
 - b. Amount charged for the related billing period:
 - i. Agreed with the debit to accounts receivable in the Utility Billing Trial Balance Report for the billing period. We found no exceptions.
 - ii. Complied with rates in force during the audit period multiplied by the consumption amount recorded for the billing period, plus any applicable late penalties, plus unpaid prior billings. We found no exceptions.
 - c. Receipt was posted to the proper funds, and was recorded in the year received. We found no exceptions.
2. We observed the Utility Billings Delinquent Report.
 - a. This report listed \$13,855 and \$13,344 of accounts receivable as of December 31, 2019 and 2018, respectively for the water and sewer charges. The report also listed \$8,806 and \$2,267 of accounts receivable for electric charges as of December 31, 2019 and 2018, respectively.
 - b. There were no delinquencies recorded as more than 90 days delinquent to water, sewer, or electric charges.

3. We observed the Utility System Monthly Cash Receipts Journal.
 - a. This report listed a total of \$3,039 and \$3,094 non-cash receipts adjustments for the years ended December 31, 2019 and 2018, respectively for the water and sewer charges. Non-cash receipt adjustments were \$1,623 and \$6,873 for the years ended December 31, 2019 and 2018, respectively for electric charges.
 - b. We haphazardly selected five non-cash adjustments from 2019 and five non-cash adjustments from 2018 and observed that the President of the Board of Public affairs approved each adjustment.

Debt

1. From the prior agreed-upon procedures documentation, we observed the following loan and lease were outstanding as of December 31, 2017. These amounts did not agree to the Villages January 1, 2018 balances on the summary. The Police Cruiser Lease was overstated by \$4,971 and the OMEGA JV-2 and OMEGA JV-5 loans were excluded from the summary.

Issue	Principal outstanding as of December 31, 2017:
Police Cruiser Lease	\$35,068
OMEGA JV-2	\$221
OMEGA JV-5	\$42,790

2. We inquired of management, and inspected the Revenue Ledger Report and the Payment Register Detail Report for evidence of debt issued during 2019 or 2018 or debt payment activity during 2019 or 2018. The Police Cruiser Lease principal payments were overstated by \$1,407 and \$1,776 in 2019 and 2018 respectively, due to including interest. The OMEGA JV-5 activity was not included on the summary.
3. We obtained a summary of loan and lease debt activity for 2019 and 2018 and for the Police Cruiser Lease, we agreed principal and interest payments from the related debt amortization schedule to General, Water Operating, Sewer Operating and Electric Operating fund payments reported in the Payment Detail Register Report. For the OMEGA JV-5 debt, we agreed principal and interest payments from the related invoices to the Electric Operating fund payments reported in the Payment Detail Register Report. We also compared the date the debt service payments were due to the date the Village made the payments. We found no exceptions.

Payroll Cash Disbursements

1. We selected one payroll check for five employees from 2019 and one payroll check for five employees from 2018 from the Wage and Overtime Detail Report and:
 - a. We compared the hours and pay rate, or salary recorded in the Wage and Overtime Detail Report to supporting documentation (timecard, legislatively or statutorily-approved rate or salary). We found no exceptions.
 - b. We inspected the fund and account codes to which the check was posted to determine the posting was reasonable based on the employees' duties as documented in the employees' personnel file. We also confirmed the payment was posted to the proper year. We found no exceptions.

2. We inspected the last remittance of tax and retirement withholdings for the year ended December 31, 2019 to confirm remittances were timely paid, and if the amounts paid agreed to the amounts withheld, plus the employer's share where applicable, during the final withholding period during 2019. We observed the following:

Withholding (plus employer share, where applicable)	Date Due	Date Paid	Amount Due	Amount Paid
Federal income taxes & Medicare	January 15, 2020	December 31, 2019	\$1,168.07	\$1,168.07
State income taxes	January 31, 2020	December 31, 2019	\$481.44	\$481.44
Village of South Vienna income tax	January 15, 2020	December 31, 2019	\$96.84	\$96.84
City of Springfield income tax	January 31, 2020	December 31, 2019	\$131.26	\$131.26
Ohio School District Income Tax	January 31, 2020	December 31, 2019	\$224.75	\$224.75
OPERS retirement	January 31, 2020	January 9, 2020	\$2,129.75	\$2,129.75

Non-Payroll Cash Disbursements

We haphazardly selected 10 disbursements from the Payment Register Detail Report for the year ended December 31, 2019 and 10 from the year ended 2018 and determined whether:

- a. The disbursements were for a proper public purpose. We found no exceptions.
- b. The check number, date, payee name and amount recorded on the returned, canceled check agreed to the check number, date, payee name and amount recorded in the Payment Register Detail Report and to the names and amounts on the supporting invoices. We found no exceptions.
- c. The payment was posted to a fund consistent with the restricted purpose for which the fund's cash can be used. We found no exceptions.
- d. The Fiscal Officer certified disbursements requiring certification or issued a *Then and Now Certificate*, as required by Ohio Rev. Code Section 5705.41(D). We found no exceptions.

Compliance – Budgetary

1. Ohio Rev. Code Section 5705.41(B) prohibits expenditures (disbursements plus certified commitments) from exceeding appropriations. We compared total expenditures to total approved appropriations (Ohio Rev. Code Section 5705.38 and 5705.40) plus any carryover appropriations for the years ended December 31, 2019 and 2018 for the General, Street Construction Maintenance & Repair and Electric fund, as recorded in the Appropriation Status Report. We observed no funds for which expenditures exceeded appropriations.
2. We inspected the 2019 and 2018 Revenue Ledger Reports and Appropriation Status Reports for evidence of interfund transfers exceeding \$0 which Ohio Rev. Code Sections 5705.14 - .16 restrict. We found no evidence of transfers these Sections prohibit, or for which Section 5705.16 would require approval by the Tax Commissioner (effective after June 30, 2017) or Court of Common Pleas (effective through June 30, 2017).
3. We inspected the Cash Summary by Fund Report for the years ended December 31, 2019 and 2018 for negative cash fund balance. Ohio Rev. Code Section 5705.10(l) provides that money paid into a fund must be used for the purposes for which such fund is established. As a result, a negative fund cash balance indicates that money from one fund was used to cover the expenses of another. There were no funds having negative cash fund balances.

Compliance – American Municipal Power Joint Venture Debt Covenant Requirements

1. The Village is a member of Ohio Municipal Electric Generation Agency Joint Venture 2 (OMEGA JV2). Appendix M, Section 11(A) of the Joint Venture Agreement requires the Village's Electric Utility receipts, as defined, to be at least 110% of its OMEGA JV2 operating & maintenance plus debt service charges, as defined.

Using information from the Village's unadjusted receipts and disbursements ledger, we calculated the cash basis debt coverage including other available funds (as defined) for its OMEGA JV2 for the years ended December 31, 2019 and 2018.

For the year ended December 31, 2019, the ratio of the Village's Electric Utility receipts to OMEGA JV2 debt service disbursements was 120.4498, meeting the Village's debt covenant obligation of 1.10 times set forth in Appendix M, Section 11(A) of the Joint Venture Agreement.

For the year ended December 31, 2018, this ratio was 115.9987, thus meeting the Village's debt covenant obligation.

Exhibit JV2 presents the supporting calculations.

2. The Village is a member of Ohio Municipal Electric Generation Agency Joint Venture 5 (OMEGA JV5). Section 17(A) of the Joint Venture Agreement requires the Village's Electric Utility receipts, as defined, to be at least 110% of its OMEGA JV5 operating & maintenance plus debt service charges, as defined.

Using information from the Village's unadjusted receipts and disbursements ledger, we calculated the cash basis debt coverage for its OMEGA JV5 for the years ended December 31, 2019 and 2018.

For the year ended December 31, 2019, the ratio of the Village's Electric Utility receipts to OMEGA JV5 debt service disbursements was 2.2310, meeting the Village's debt covenant obligation of 1.10 times set forth in Section 17(A) of the Joint Venture Agreement.

For the year ended December 31, 2018, this ratio was 8.1432, thus meeting the Village's debt covenant obligation.

Exhibit JV5 presents the supporting calculations.

Sunshine Law Compliance

1. We obtained and inspected the Village's Public Records Policy to determine the policy did not limit the number of responses that may be made to a particular person, limit the number of responses during a specified period of time, or establish a fixed period of time before it will respond unless that period is less than eight hours. We found no exceptions.
2. We inquired with Village management and determined that the Village did not have any completed public records requests during the engagement period.
3. We inquired with Village management and determined that the Village did not have any denied public records requests during the engagement period.
4. We inquired with Village management and determined that the Village did not have any public records requests with redactions during the engagement period.
5. We inquired whether the Village has a records retention policy, and observed that it is readily available to the public. We found no exceptions.

6. We inspected written evidence that the Public Records Policy was provided to the records custodian/manager. We found no exceptions.
7. We inquired with Village management and determined that the Village did have a policy manual during the engagement period; however, the public records policy was not included.
8. We observed that the Village's poster describing their Public Records Policy was displayed conspicuously in all branches of the Village. We found no exceptions.
9. We inquired with Village management and determined that the Village did not have any applications for record disposal submitted to the Records Commission during the engagement period.
10. We inspected the Fiscal Officer's training certificates and determined whether each elected official (or his/her designee) successfully attended a certified three-hour Public Records Training for each term of office. We found no exceptions.
11. We inspected the public notices for the public meetings held during the engagement period and determined the Village notified the general public and news media of when and where meetings during the engagement period are to be held. We found no exceptions.
12. We inspected the minutes of public meetings during the engagement period and determined whether they were:
 - a. Prepared – a file is created following the date of the meeting.
 - b. Filed – placed with similar documents in an organized manner.
 - c. Maintained - retained, at a minimum, for the engagement period.
 - d. Open to public inspection – available for public viewing or request.We found no exceptions.
13. We inspected the minutes from the engagement period and determined the following:
 - a. Executive sessions were only held at regular or special meetings.
 - b. The purpose for the meetings and going into an executive session (when applicable) correlated with one of the matters listed in Ohio Rev. Code Section 121.22(G).
 - c. Formal governing board actions were adopted in open meetings.We found no exceptions.

Other Compliance

1. Ohio Rev. Code Section 117.38 requires villages to file their financial information in the HINKLE system within 60 days after the close of the fiscal year. This statute also permits the Auditor of State to extend the deadline for filing a financial report and establish terms and conditions for any such extension. Auditor of State established policies, regarding the filing of complete financial statements, as defined in AOS Bulletin 2015-007 in the Hinkle System. We confirmed the Village filed their complete financial statements, as defined by AOS Bulletin 2015-007 and Auditor of State established policy within the allotted timeframe for the years ended December 31, 2019 and 2018 in the Hinkle system. There were no exceptions.
2. For all credit card accounts we obtained:
 - copies of existing internal control policies,
 - a list(s) of authorized users, and
 - a list of all credit card account transactions.
 - a. We inspected the established policy obtained above and determined it is:
 - i. in compliance with the HB 312 statutory requirements, and
 - ii. implemented by the entity.

We found the credit card policy does not meet aspects of HB312, Sections 9.21(A)(2), 9.21(A)(6), and 9.21(A)(7). Specifically, the Village's credit card policy failed to indicate the types of expenses for which a credit card account may be used, the Village's credit card account's maximum credit limits or limits; and the actions or omissions by an officer or employee that qualify as misuse of a credit card account.

- b. We selected 1 credit card transaction from each account for testing. For selected transactions we inspected documentation to determine that:
- i. Use was by an authorized user within the guidelines established in the policy, and
 - ii. Each transaction was supported with original invoices and for a proper public purpose.

We found no exceptions.

- c. We selected 3 credit card statements from each credit card account for testing. For selected statements we inspected documentation to determine that:
- i. No unpaid beginning balance was carried forward to the current billing cycle,
 - ii. Ending statement balance was paid in full, and
 - iii. Statement contained no interest or late fees.

We found no exceptions.

This agreed-upon procedures engagement was conducted in accordance with the American Institute of Certified Public Accountants attestation standards and applicable attestation engagement standards included in the Comptroller General of the United States' *Government Auditing Standards*. We were not engaged to, and did not conduct an examination or review, the objective of which would be the expression of an opinion or conclusion, respectively, on the Village's receipts, disbursements, balances and compliance with certain laws and regulations. Accordingly, we do not express an opinion or conclusion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

This report is to provide assistance in the evaluation of the Village's receipts, disbursements and balances recorded in their cash-basis accounting records for the years ended December 31, 2019 and 2018 and certain compliance requirements related to these transactions and balances and is not suitable for any other purpose.



Julian & Grube, Inc.
April 17, 2020

AMP Ohio JV 2 & JV 5 Revenue Coverage Calculation
ELECTRIC FUND
Village of South Vienna - Clark County
Cash

Year 2019

Statement of Revenues, Expenses and Changes in Fund Balances-- Operating Fund

Operating Revenues

Charges for Services	\$ 503,889
kWh Tax Collected in Rates	\$ -
Other Operating (Miscellaneous) Revenues	\$ -
Total Operating Revenues	\$ 503,889

Operating Expenses

Personal Services	\$ 29,481
Purchased Power AMP-Ohio (Including Gorsuch/JV5/JV2 Debt Service if recorded with Purch Pwr)	\$ 448,920
Other Purchased Power Expenses	\$ -
Depreciation (GAAP) / Capital outlay (cash basis)	\$ -
<u>Generation Expenses (If Applicable)</u>	
Fuel Expense	\$ -
Operations	\$ -
Maintenance	\$ -
kWh Tax Paid to General Fund	\$ -
kWh Tax Paid to State	\$ -
Materials & Supplies	\$ 3,887
Other Operating Expenses	\$ -
Total Operating Expenses	\$ 482,288
Total Operating Income	\$ 21,601

Nonoperating Income/Expenses

Non Operating Income	\$ -
Non Operating Expenses	\$ (24,622)
Net Nonoperating Revenue	\$ (24,622)

Transfers

Transfers - In	\$ -
Transfers - Out	\$ -
Net Transfers	\$ -

Fund Balance - January 1	\$ 1,144,594
Fund Balance - December 31	\$ 1,141,573

AMP Ohio JV 2 & JV 5 Revenue Coverage Calculation
ELECTRIC FUND
Village of South Vienna - Clark County
Cash

Year 2019

Calculation of Debt Coverage:

<u>JV5</u>		
1	Operating Income (From Above)	\$ 21,601
2	Add back: JV5 Debt Service (If included above as Operating Expense)	\$ -
3	JV2 Debt Service (If included above as Operating Expense)	\$ -
4	Other Electric System Debt Service (If included above as Operating Expense)	\$ -
5	Depreciation (GAAP) / Capital outlay (cash basis)	\$ -
6	kWh Tax from General Fund Included in either Transfers In or Operating Income	\$ -
		\$ -
7	Adjusted Operating Income Available for Debt Service	\$ 21,601
8	Debt: Omega JV5 Debt Service	\$ 9,682
9	OMEGA JV2 Debt Service	\$ -
10	Other Electric System Debt Service	\$ -
		\$ -
11	Total Electric System Debt Service	\$ 9,682
12	Coverage (JV5 Covenants require 110% or 1.1 times coverage of all debt)	2.2310
<u>JV2</u>		
13	Other Electric System Debt Service (Total Adjusted for Total AMP-Ohio Loan P&I paid)	\$ -
14	Other Funds Available for Debt Service	
15	Beginning of year Cash and Cash Equivalents	\$ 1,144,594
16	Debt Service Reserve Fund (If applicable)	\$ -
		\$ -
17	Total Other Funds Available for Debt Service	\$ 1,144,594
18	Coverage (JV2 Covenants require 110% or 1.1 times coverage of all debt)	120.4498

Note: The Fund Balance in a cash basis system is the Cash Balance.

1 Months Revenues (Average)	\$ 41,991
Fund Balance	\$ 1,141,573
Months of Electric Fund Balance "in reserve" (i.e. on hand)	27.2

AMP Ohio JV 2 & JV 5 Revenue Coverage Calculation
ELECTRIC FUND
Village of South Vienna - Clark County
Cash

Year
2018

Statement of Revenues, Expenses and Changes in Fund Balances-Operating Fund

Operating Revenues

Charges for Services	\$ 544,095
kWh Tax Collected in Rates	\$ -
Other Operating (Miscellaneous) Revenues	\$ -
Total Operating Revenues	\$ 544,095

Operating Expenses

Personal Services	\$ 31,643
Purchased Power AMP-Ohio (Including Gorsuch/JV5/JV2 Debt Service if recorded with Purch Pwr)	\$ 426,543
Other Purchased Power Expenses	\$ -
Depreciation (GAAP) / Capital outlay (cash basis)	\$ -
<u>Generation Expenses (If Applicable)</u>	
Fuel Expense	\$ -
Operations	\$ -
Maintenance	\$ -
kWh Tax Paid to General Fund	\$ -
kWh Tax Paid to State	\$ -
Materials & Supplies	\$ 5,267
Other Operating Expenses	\$ -
Total Operating Expenses	\$ 463,453
Total Operating Income	\$ 80,642

Nonoperating Income/Expenses

Non Operating Income	\$ 7,107
Non Operating Expenses	\$ (11,219)
Net Nonoperating Revenue	\$ (4,112)

Transfers

Transfers - In	\$ -
Transfers - Out	\$ -
Net Transfers	\$ -

Fund Balance - January 1	\$ 1,068,093
Fund Balance - December 31	\$ 1,144,623

AMP Ohio JV 2 & JV 5 Revenue Coverage Calculation
ELECTRIC FUND
Village of South Vienna - Clark County
Cash

Year
2018

Calculation of Debt Coverage:

<u>JV5</u>		
1	Operating Income (From Above)	\$ 80,642
2	Add back: JV5 Debt Service (If included above as Operating Expense)	\$ -
3	JV2 Debt Service (If included above as Operating Expense)	\$ -
4	Other Electric System Debt Service (If included above as Operating Expense)	\$ -
5	Depreciation (GAAP) / Capital outlay (cash basis)	\$ -
6	kWh Tax from General Fund Included in either Transfers In or Operating Income	\$ -
		<u>\$ -</u>
7	Adjusted Operating Income Available for Debt Service	<u>\$ 80,642</u>
8	Debt: Omega JV5 Debt Service	\$ 9,682
9	OMEGA JV2 Debt Service	\$ 221
10	Other Electric System Debt Service	<u>\$ -</u>
11	Total Electric System Debt Service	<u>\$ 9,903</u>
12	Coverage (JV5 Covenants require 110% or 1.1 times coverage of all debt)	<u>8.1432</u>
<u>JV2</u>		
13	Other Electric System Debt Service (Total Adjusted for Total AMP-Ohio Loan P&I paid)	\$ -
14	Other Funds Available for Debt Service	
15	Beginning of year Cash and Cash Equivalents	\$ 1,068,093
16	Debt Service Reserve Fund (If applicable)	<u>\$ -</u>
17	Total Other Funds Available for Debt Service)	<u>\$ 1,068,093</u>
18	Coverage (JV2 Covenants require 110% or 1.1 times coverage of all debt)	<u>115.9987</u>

Note: The Fund Balance in a cash basis system is the Cash Balance.

1 Months Revenues (Average)	\$ 45,341
Fund Balance	\$ 1,144,623
Months of Electric Fund Balance "in reserve" (i.e. on hand)	25.2

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OHIO AUDITOR OF STATE KEITH FABER



VILLAGE OF SOUTH VIENNA

CLARK 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
JUNE 18, 2020**