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Certified Public Accountants, A.C.

**VILLAGE OF BYESVILLE  
GUERNSEY COUNTY  
Regular Audit**

**For the Years Ended December 31, 2015 and 2014**

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Tax – Accounting – Audit – Review – Compilation – Agreed Upon Procedure – Consultation – Bookkeeping – Payroll  
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- Association of Certified Anti - Money Laundering Specialists •





# Dave Yost • Auditor of State

Village Council  
Village of Byesville  
7120 North Street  
Byesville, Ohio 43153

We have reviewed the *Independent Auditor's Report* of the Village of Byesville, Guernsey County, prepared by Perry & Associates, Certified Public Accountants, A.C., for the audit period January 1, 2014 through December 31, 2015. Based upon this review, we have accepted these reports in lieu of the audit required by Section 117.11, Revised Code. The Auditor of State did not audit the accompanying financial statements and, accordingly, we are unable to express, and do not express an opinion on them.

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

A handwritten signature in black ink that reads "Dave Yost".

Dave Yost  
Auditor of State

August 22, 2016

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VILLAGE OF BYESVILLE  
GUERNSEY COUNTY

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## INDEPENDENT AUDITOR'S REPORT

June 30, 2016

Village of Byesville  
Guernsey County  
7120 North Street  
Byesville, OH 43153

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 Byesville**, Guernsey County (the Village) as of and for the years ended December 31, 2015 and 2014.

### ***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 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.

### ***... "bringing more to the table"***

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

As described in Note 1B 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, 2015 and 2014, or 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 combined cash balances of the Village of Byesville, Guernsey County as of December 31, 2015 and 2014, and its combined cash receipts and disbursements 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 1B.

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

In accordance with *Government Auditing Standards*, we have also issued our report dated June 30, 2016, 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.



**Perry and Associates**  
Certified Public Accountants, A.C.  
Marietta, Ohio



**VILLAGE OF BYESVILLE  
GUERNSEY COUNTY**

**COMBINED STATEMENT OF RECEIPTS, DISBURSEMENTS AND  
CHANGES IN FUND BALANCES (CASH BASIS)  
ALL GOVERNMENTAL FUND TYPES  
FOR THE YEAR ENDED DECEMBER 31, 2015**

	<b>General</b>	<b>Special Revenue</b>	<b>Capital Projects</b>	<b>Totals (Memorandum Only)</b>
<b>Cash Receipts</b>				
Property and Other Local Taxes	\$ 76,775	\$ 34,404	\$ -	\$ 111,179
Municipal Income Tax	361,924	-	-	361,924
Intergovernmental	70,363	104,734	-	175,097
Charges for Services	5	80,000	-	80,005
Fines, Licenses and Permits	16,051	-	-	16,051
Earnings on Investments	1,726	35	-	1,761
Miscellaneous	26,162	30,906	-	57,068
<i>Total Cash Receipts</i>	<u>553,006</u>	<u>250,079</u>	<u>-</u>	<u>803,085</u>
<b>Cash Disbursements</b>				
Current:				
Security of Persons and Property	160,011	93,432	-	253,443
Public Health Services	266	-	-	266
Leisure Time Activities	-	18,828	-	18,828
Basic Utility Services	55,107	-	-	55,107
Transportation	-	131,099	-	131,099
General Government	179,551	1,050	-	180,601
Capital Outlay	122,390	55,796	4,937	183,123
Debt Service:				
Principal Retirement	-	26,663	-	26,663
Interest and Fiscal Charges	-	6,262	-	6,262
<i>Total Cash Disbursements</i>	<u>517,325</u>	<u>333,130</u>	<u>4,937</u>	<u>855,392</u>
<i>Excess of Receipts Over (Under) Disbursements</i>	<u>35,681</u>	<u>(83,051)</u>	<u>(4,937)</u>	<u>(52,307)</u>
<b>Other Financing Receipts (Disbursements)</b>				
Sale of Capital Assets	-	18,251	-	18,251
Transfers In	-	80,000	-	80,000
Transfers Out	(83,208)	-	-	(83,208)
<i>Total Other Financing Receipts (Disbursements)</i>	<u>(83,208)</u>	<u>98,251</u>	<u>-</u>	<u>15,043</u>
<i>Net Change in Fund Cash Balances</i>	<u>(47,527)</u>	<u>15,200</u>	<u>(4,937)</u>	<u>(37,264)</u>
<i>Fund Cash Balances, January 1</i>	<u>158,291</u>	<u>124,975</u>	<u>16,689</u>	<u>299,955</u>
<b>Fund Cash Balances, December 31</b>				
Restricted	-	118,200	11,752	129,952
Assigned	-	21,975	-	21,975
Unassigned	110,764	-	-	110,764
<i>Fund Cash Balances, December 31</i>	<u><u>\$ 110,764</u></u>	<u><u>\$ 140,175</u></u>	<u><u>\$ 11,752</u></u>	<u><u>\$ 262,691</u></u>

The notes to the financial statements are an integral part of this statement.

VILLAGE OF BYESVILLE  
GUERNSEY COUNTY

**COMBINED STATEMENT OF RECEIPTS, DISBURSEMENTS AND  
CHANGES IN FUND BALANCES (CASH BASIS)  
ALL PROPRIETARY AND FIDUCIARY FUND TYPES  
FOR THE YEAR ENDED DECEMBER 31, 2015**

	<u>Proprietary Fund Type</u> <u>Enterprise</u>	<u>Fiduciary Fund Type</u> <u>Agency</u>	<u>Total</u>
<b>Operating Cash Receipts:</b>			
Charges for Services	\$ 2,639,599	\$ -	\$ 2,639,599
Total Operating Cash Receipts	<u>2,639,599</u>	<u>-</u>	<u>2,639,599</u>
<b>Operating Cash Disbursements:</b>			
Personal Services	418,220	-	418,220
Employee Fringe Benefits	209,109	-	209,109
Contractual Services	463,043	-	463,043
Supplies and Materials	177,585	-	177,585
Other	19,649	-	19,649
Total Operating Cash Disbursements	<u>1,287,606</u>	<u>-</u>	<u>1,287,606</u>
Operating Income	<u>1,351,993</u>	<u>-</u>	<u>1,351,993</u>
<b>Non-Operating Cash Receipts (Disbursements):</b>			
Miscellaneous Receipts	104,475	-	104,475
Capital Outlay	(736,277)	-	(736,277)
Principal Retirement	(618,433)	-	(618,433)
Interest and Other Fiscal Charges	(250,317)	-	(250,317)
Other Financing Sources	-	13,502	13,502
Other Financing Uses	-	(6,232)	(6,232)
Total Non-Operating Cash Receipts (Disbursements)	<u>(1,500,552)</u>	<u>7,270</u>	<u>(1,493,282)</u>
Excess of Cash Receipts Over/(Under) Cash Disbursements Before Interfund Transfers	<u>(148,559)</u>	<u>7,270</u>	<u>(141,289)</u>
Transfer-In	62,905	3,208	66,113
Transfer-Out	(62,905)	-	(62,905)
Total Transfers	-	3,208	3,208
Net Change in Fund Cash Balances	(148,559)	10,478	(138,081)
Fund Cash Balances, January 1	<u>870,709</u>	<u>2,867</u>	<u>873,576</u>
<b>Fund Cash Balances, December 31</b>	<b><u>\$ 722,150</u></b>	<b><u>\$ 13,345</u></b>	<b><u>\$ 735,495</u></b>

The notes to the financial statements are an integral part of this statement.

**VILLAGE OF BYESVILLE  
GUERNSEY COUNTY**

**COMBINED STATEMENT OF RECEIPTS, DISBURSEMENTS AND  
CHANGES IN FUND BALANCES (CASH BASIS)  
ALL GOVERNMENTAL FUND TYPES  
FOR THE YEAR ENDED DECEMBER 31, 2014**

	<u>General</u>	<u>Special Revenue</u>	<u>Capital Projects</u>	<u>Totals (Memorandum Only)</u>
<b>Cash Receipts</b>				
Property and Other Local Taxes	\$ 79,310	\$ 36,007	\$ -	\$ 115,317
Municipal Income Tax	349,524	-	-	349,524
Intergovernmental	75,445	103,800	-	179,245
Charges for Services	53	88,012	-	88,065
Fines, Licenses and Permits	3,280	-	-	3,280
Earnings on Investments	1,916	38	-	1,954
Miscellaneous	36,156	29,719	-	65,875
<i>Total Cash Receipts</i>	<u>545,684</u>	<u>257,576</u>	<u>-</u>	<u>803,260</u>
<b>Cash Disbursements</b>				
Current:				
Security of Persons and Property	153,961	64,029	-	217,990
Leisure Time Activities	-	22,602	-	22,602
Basic Utility Services	56,120	-	-	56,120
Transportation	-	125,361	-	125,361
General Government	172,348	1,173	-	173,521
Capital Outlay	99,742	56,321	-	156,063
Debt Service:				
Principal Retirement	-	25,871	-	25,871
Interest and Fiscal Charges	-	7,054	-	7,054
<i>Total Cash Disbursements</i>	<u>482,171</u>	<u>302,411</u>	<u>-</u>	<u>784,582</u>
<i>Excess of Receipts Over (Under) Disbursements</i>	<u>63,513</u>	<u>(44,835)</u>	<u>-</u>	<u>18,678</u>
<b>Other Financing Receipts (Disbursements)</b>				
Transfers In	-	83,000	-	83,000
Transfers Out	(83,000)	-	-	(83,000)
<i>Total Other Financing Receipts (Disbursements)</i>	<u>(83,000)</u>	<u>83,000</u>	<u>-</u>	<u>-</u>
<i>Net Change in Fund Cash Balances</i>	<u>(19,487)</u>	<u>38,165</u>	<u>-</u>	<u>18,678</u>
<i>Fund Cash Balances, January 1</i>	<u>177,778</u>	<u>86,810</u>	<u>16,689</u>	<u>281,277</u>
<b>Fund Cash Balances, December 31</b>				
Restricted	-	115,694	16,689	132,383
Committed	-	9,281	-	9,281
Unassigned	158,291	-	-	158,291
<i>Fund Cash Balances, December 31</i>	<u><b>\$ 158,291</b></u>	<u><b>\$ 124,975</b></u>	<u><b>\$ 16,689</b></u>	<u><b>\$ 299,955</b></u>

The notes to the financial statements are an integral part of this statement.

**VILLAGE OF BYESVILLE  
GUERNSEY COUNTY**

**COMBINED STATEMENT OF RECEIPTS, DISBURSEMENTS AND  
CHANGES IN FUND BALANCES (CASH BASIS)  
ALL PROPRIETARY AND FIDUCIARY FUND TYPES  
FOR THE YEAR ENDED DECEMBER 31, 2014**

	<u>Proprietary Fund Type</u> <u>Enterprise</u>	<u>Fiduciary Fund Type</u> <u>Agency</u>	<u>Total</u>
<b>Operating Cash Receipts:</b>			
Charges for Services	\$ 2,784,190	\$ -	\$ 2,784,190
Total Operating Cash Receipts	<u>2,784,190</u>	<u>-</u>	<u>2,784,190</u>
<b>Operating Cash Disbursements:</b>			
Personal Services	439,875	-	439,875
Employee Fringe Benefits	203,173	-	203,173
Contractual Services	443,122	-	443,122
Supplies and Materials	240,904	-	240,904
Total Operating Cash Disbursements	<u>1,327,074</u>	<u>-</u>	<u>1,327,074</u>
Operating (Loss)	<u>1,457,116</u>	<u>-</u>	<u>1,457,116</u>
<b>Non-Operating Cash Receipts (Disbursements):</b>			
Miscellaneous Receipts	208,662	-	208,662
Capital Outlay	(1,757,336)	-	(1,757,336)
Debt Proceeds	1,342,686	-	1,342,686
Principal Retirement	(678,418)	-	(678,418)
Interest and Other Fiscal Charges	(261,102)	-	(261,102)
Other Financing Sources	-	4,480	4,480
Other Financing Uses	-	(1,613)	(1,613)
Total Non-Operating Cash Receipts (Disbursements)	<u>(1,145,508)</u>	<u>2,867</u>	<u>(1,142,641)</u>
Excess of Cash Receipts Over/(Under) Cash Disbursements	<u>311,608</u>	<u>2,867</u>	<u>314,475</u>
Fund Cash Balances, January 1	<u>559,101</u>	<u>-</u>	<u>559,101</u>
<b>Fund Cash Balances, December 31</b>	<b><u>\$ 870,709</u></b>	<b><u>\$ 2,867</u></b>	<b><u>\$ 873,576</u></b>

The notes to the financial statements are an integral part of this statement.

**VILLAGE OF BYESVILLE  
GUERNSEY COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEARS ENDED DECEMBER 31, 2015 AND 2014**

**1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

**A. Description of the Entity**

The constitution and laws of the State of Ohio establish the rights and privileges of the Village of Byesville, Guernsey County, (the Village) as a body corporate and politic. A publicly-elected six-member Council directs the Village. The Village provides general government services, water and sewer utilities, maintenance of Village roads and bridges, park operations, and police and fire services.

The Village participates in a public entity risk pool. Note 8 to the financial statements provides additional information for this entity. This organization is:

Public Entity Risk Pool:

The Village belongs to the Public Entities Pool of Ohio (PEP), a risk-sharing pool available to Ohio local governments.

The Village's management believes these financial statements present all activities for which the Village is financially accountable.

**B. Accounting Basis**

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 Village recognizes receipts when received in cash rather than when earned, and recognizes disbursements when paid rather than when a liability is incurred. Budgetary presentations report budgetary expenditures when a commitment is made (i.e., when an encumbrance is approved).

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

**C. Deposits and Investments**

The Village maintains its funds in an interest-bearing checking account.

**D. Fund Accounting**

The Village uses fund accounting to segregate cash and investments that are restricted as to use. The Village classifies its funds into the following types:

**1. General Fund**

The General Fund accounts for and reports all financial resources not accounted for and reported in another fund.

**VILLAGE OF BYESVILLE  
GUERSNEY COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEARS ENDED DECEMBER 31, 2015 AND 2014  
(Continued)**

**1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**

**D. Fund Accounting (Continued)**

**2. Special Revenue Funds**

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

Street Construction, Maintenance and Repair Fund – This fund receives gasoline tax and motor vehicle tax money for constructing, maintaining and repairing Village streets.

Other Special Revenue Fund – This fund receives property tax money for constructing, maintaining and repairing Village streets.

**4. Capital Projects Funds**

This fund accounts 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 Projects Fund:

Other Capital Projects Fund – This fund receives special assessment monies and transfers from the General Fund for the construction of streets.

**5. 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:

Water Operating Fund – The water operating fund accounts for the provision of water to the residents and commercial users located within the Village.

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

Water Debt Fund - The water debt fund accounts for the provision of water to the residents and commercial users located within the Village. These charges are used to pay off the debt incurred to provide these services.

Sewer Debt Fund - The sewer debt fund accounts for the provision of sewer to the residents and commercial users located within the Village. These charges are used to pay off the debt incurred to provide these services.

Sewer Improvement Fund – This water improvement fund accounts for the provision of sewer to the residents and commercial users

**VILLAGE OF BYESVILLE  
GUERSNEY COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEARS ENDED DECEMBER 31, 2015 AND 2014  
(Continued)**

**1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**

**D. Fund Accounting (Continued)**

**6. 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 Mayor's Court. The Village Mayor's Court restarted operations in 2014.

**E. Budgetary Process**

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

**1. Appropriations**

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

**2. 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 also approve estimated resources.

**3. Encumbrances**

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

A summary of 2015 and 2014 budgetary activity appears in Note 3.

**F. 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:

**1. Nonspendable**

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

**VILLAGE OF BYESVILLE  
GUERSNEY COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEARS ENDED DECEMBER 31, 2015 AND 2014  
(Continued)**

**1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**

**F. Fund Balance (Continued)**

**2. 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 it is imposed by law through constitutional provisions.

**3. 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.

**4. 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.

**5. 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.

**G. Property, Plant and Equipment**

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

**H. 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.



**VILLAGE OF BYESVILLE  
GUERSNEY COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEARS ENDED DECEMBER 31, 2015 AND 2014  
(Continued)**

**2. EQUITY IN POOLED DEPOSITS**

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

	2015	2014
Demand deposits	\$ 998,186	\$ 1,173,531
Total deposits and investments	\$ 998,186	\$ 1,173,531

**Deposits:** Deposits are insured by the Federal Depository Insurance Corporation or collateralized by the financial institution's public entity deposit pool.

**3. BUDGETARY ACTIVITY**

Budgetary activity for the years ended December 31, 2015 and 2014 follows:

**2015 Budgeted vs. Actual Receipts**

	Budgeted Receipts	Actual Receipts	Variance
General	\$ 501,470	\$ 553,006	\$ 51,536
Special Revenue	325,283	348,330	23,047
Enterprise	2,866,000	2,806,979	(59,021)
Total	\$ 3,692,753	\$ 3,708,315	\$ 15,562

**2015 Budgeted vs. Actual Budgetary Basis Expenditures**

	Appropriation Authority	Budgetary Expenditures	Variance
General	\$ 653,945	\$ 600,533	\$ 53,412
Special Revenue	425,154	333,130	92,024
Capital Projects	16,689	4,937	11,752
Enterprise	3,734,390	2,955,538	778,852
Total	\$ 4,830,178	\$ 3,894,138	\$ 936,040

**2014 Budgeted vs. Actual Receipts**

	Budgeted Receipts	Actual Receipts	Variance
General	\$ 466,468	\$ 545,687	\$ 79,219
Special Revenue	316,493	340,576	24,083
Enterprise	3,785,755	4,335,538	549,783
Total	\$ 4,568,716	\$ 5,221,801	\$ 653,085

**2014 Budgeted vs. Actual Budgetary Basis Expenditures**

	Appropriation Authority	Budgetary Expenditures	Variance
General	\$ 644,243	\$ 565,171	\$ 79,072
Special Revenue	403,303	302,411	100,892
Capital Projects	16,689	-	16,689
Enterprise	4,344,787	2,812,017	1,532,770
Total	\$ 5,409,022	\$ 3,679,599	\$ 1,729,423

**VILLAGE OF BYESVILLE  
GUERSNEY COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEARS ENDED DECEMBER 31, 2015 AND 2014  
(Continued)**

**4. DEBT**

Debt outstanding at December 31, 2015 was as follows:

	<u>Principal</u>	<u>Interest Rate</u>
OWDA Main Street Sewer Replacement - 3553	\$ 94,367	2.00%
OWDA Main Street Waterline Replacement - 3563	144,191	2.00%
OPWC Main Street Water/Sewer Project- CT42D	95,797	0.00%
OWDA Microfiltration - 3672	1,935,392	1.50%
OWDA Road Access Water Plant - 3785	178,316	0.00%
OWDA Water Well Construction - 3906	664,493	1.50%
OWDA Water Plant Line Construction - 3907	347,738	1.50%
OWDA New Water Meters - 3924	332,642	1.50%
OWDA New Water Plant - 3942	2,563,607	3.85%
OWDA New Water Plant - 3943	2,079,137	1.50%
OWDA Booster Station RT 209 - 4397	299,602	2.00%
OWDA Water Clearwell Project - 5174	72,711	0.00%
OWDA New WWTP - 5243	3,079,974	1.00%
PNC Fire Truck Loan	182,101	3.44%
OWDA UF Replacement - 6594	1,193,606	1.50%
OWDA Sewer Relining Design - 6681	74,016	4.65%
Total	<u>\$ 13,337,690</u>	

The OWDA Waterline Replacement, plant additions, water meters, well construction, and road access and the Ohio Public Works Commission (OPWC) loans are for sewer line replacement and repairs. The PNC loan was used to purchase a new Fire Truck.

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

Year ending	OPWC	OWDA	OWDA	OWDA	OWDA	OWDA	OWDA	
December 31:	CT42D	3553	OWDA 3563	OWDA 3672	3785	OWDA 3906	3907	OWDA 3924
2016	\$ 5,322	\$ 9,226	\$ 14,098	\$ 120,191	\$ 19,528	\$ 40,330	\$ 21,102	\$ 20,186
2017	5,322	9,226	14,098	120,191	19,528	40,330	21,102	20,186
2018	5,322	9,226	14,098	120,191	19,528	40,330	21,102	20,186
2019	5,322	9,226	14,098	120,191	19,528	40,330	21,102	20,186
2020	5,322	9,226	14,098	120,191	19,528	40,330	21,102	20,186
2021-2025	69,187	46,132	70,489	600,955	80,676	201,652	105,509	100,929
2026-2030	-	9,226	14,098	600,955	-	201,652	105,509	100,929
2031-2035	-	-	-	480,764	-	94,958	94,958	90,836
2036-2040	-	-	-	-	-	-	-	-
Total	<u>\$ 95,797</u>	<u>\$ 101,490</u>	<u>\$ 155,076</u>	<u>\$ 2,283,629</u>	<u>\$ 178,316</u>	<u>\$ 699,913</u>	<u>\$ 411,486</u>	<u>\$ 393,622</u>

**VILLAGE OF BYESVILLE  
GUERSNEY COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEARS ENDED DECEMBER 31, 2015 AND 2014  
(Continued)**

**4. DEBT (CONTINUED)**

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

Year ending December 31:	OWDA 3942	OWDA 3943	OWDA 4397	OWDA 5174	OWDA 5243	PNC Fire Truck
2016	\$ 191,479	\$ 126,169	\$ 18,249	\$ 5,386	\$ 221,628	\$ 32,925
2017	191,479	126,169	18,249	5,386	221,628	32,925
2018	191,479	126,169	18,249	5,386	221,628	32,925
2019	191,479	126,169	18,249	5,386	221,628	32,925
2020	191,479	126,169	18,249	5,386	221,628	32,925
2021-2025	957,393	630,843	91,246	26,930	1,108,141	65,850
2026-2030	957,393	630,843	91,246	18,851	1,108,141	-
2031-2035	861,653	567,759	9,125	-	110,814	-
2036-2040	-	-	-	-	-	-
Total	<u>\$ 3,733,831</u>	<u>\$ 2,460,287</u>	<u>\$ 282,862</u>	<u>\$ 72,711</u>	<u>\$ 3,435,238</u>	<u>\$ 230,476</u>

The OWDA UF Replacement #6594 loan is not yet finalized, thus, no amortization exists. The OWDA Sewer Relining Design #6681 loan is not yet finalized, thus, no amortization exists.

**5. PROPERTY TAX**

Real property taxes become a lien on January 1 preceding the October 1 date for which rates are adopted by Village Council. 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.

**6. LOCAL INCOME TAX**

The Village levies a municipal income tax of 1% 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.

**7. RETIREMENT SYSTEMS**

The Village's full-time police officers belong to the Police and Fire Pension Fund (OP&F). Other employees belong to the Ohio Public Employees Retirement System (OPERS). OP&F and OPERS are cost-sharing, multiple-employer plans. The Ohio Revised Code prescribes these plans' benefits, which include postretirement healthcare and survivor and disability benefits.

**VILLAGE OF BYESVILLE  
GUERSNEY COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEARS ENDED DECEMBER 31, 2015 AND 2014  
(Continued)**

**7. RETIREMENT SYSTEMS (CONTINUED)**

The Village's law enforcement officers belong to the Ohio Police and Fire Pension Funds (OP&F). Other full-time employees belong to the Ohio Public Employees Retirement System (OPERS) of Ohio. OP&F and OPERS are cost-sharing, multi-employer plan. The Ohio Revised Code prescribes these plans' benefits, which include postretirement healthcare and survivor and disability benefits.

The Ohio Revised Code also prescribes contribution rates. For the period of January 1, 2014 through June 30, 2014, OP&F participants contributed 10.75% of their wages. For the period of July 1, 2014 through June 30, 2015, OP&F participants contributed 11.5% of their wages. For the period of July 1, 2015 through December 31, 2015, OP&F participants contributed 12.25% of their wages. For 2015 and 2014, the Village contributed to OP&F an amount equal to 19.5% of employee wages. For 2015 and 2014, OPERS members contributed 10% of their gross salaries, and the Village contributed an amount equaling 14% of the participants' gross salaries. The Village has paid all contributions required through December 31, 2015.

**8. RISK MANAGEMENT**

The Village is exposed to various risks of property and casualty losses, and injuries to employees.

The Village insures against injuries to employees through the Ohio Bureau of Worker's Compensation.

The Village belongs to the Public Entities Pool of Ohio (PEP), a risk-sharing pool available to Ohio local governments. PEP provides property and casualty coverage for its members. York Insurance Services Group, Inc. (York) functions as the administrator of PEP and provides underwriting, claims, loss control, risk management, and reinsurance services for PEP. PEP is a member of the American Public Entity Excess Pool (APEEP), which is also administered by York. Member governments pay annual contributions to fund PEP. PEP pays judgments, settlements and other expenses resulting from covered claims that exceed the members' deductibles.

Casualty and Property Coverage

APEEP provides PEP with an excess risk-sharing program. Under this arrangement, PEP retains insured risks up to an amount specified in the contracts. At December 31, 2015, PEP retained \$350,000 for casualty claims and \$100,000 for property claims.

The aforementioned casualty and property reinsurance agreement does not discharge PEP's primary liability for claims payments on covered losses. Claims exceeding coverage limits are the obligation of the respective government.

Financial Position

PEP's financial statements (audited by other auditor's) conform with generally accepted accounting principles, and reported the following assets, liabilities and net position at December 31, 2014 and 2015:

	<u>2014</u>	<u>2015</u>
Assets	\$35,402,177	\$38,307,677
Liabilities	(12,363,257)	(12,759,127)
Net Position	<u>\$23,038,920</u>	<u>\$25,548,550</u>

**VILLAGE OF BYESVILLE  
GUERSNEY COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEARS ENDED DECEMBER 31, 2015 AND 2014  
(Continued)**

**8. RISK MANAGEMENT**

At December 31, 2014 and 2015, respectively, the liabilities above include approximately 11.1 million and \$11.5 million of estimated incurred claims payable. The assets above also include approximately \$10.8 million and \$11.0 million of unpaid claims to be billed. The Pool's membership increased from 488 members in 2014 to 499 members in 2015. These amounts will be included in future contributions from members when the related claims are due for payment. As of December 31, 2015, the Village's share of these unpaid claims collectible in future years is approximately \$26,000.

Based on discussions with PEP, the expected rates PEP charges to compute member contributions, which are used to pay claims as they become due, are not expected to change significantly from those used to determine the historical contributions detailed below. By contract, the annual liability of each member is limited to the amount of financial contributions required to be made to PEP for each year of membership.

<u>Contributions to PEP</u>	
<u>2014</u>	<u>2015</u>
\$ 39,164	\$ 40,719

After one year of membership, a member may withdraw on the anniversary of the date of joining PEP, if the member notifies PEP in writing 60 days prior to the anniversary date. Upon withdrawal, members are eligible for a full or partial refund of their capital contributions, minus the subsequent year's contribution. Withdrawing members have no other future obligation to PEP. Also upon withdrawal, payments for all casualty claims and claim expenses become the sole responsibility of the withdrawing member, regardless of whether a claim occurred or was reported prior to the withdrawal.

**9. CONTINGENT LIABILITIES**

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



428 Second St.  
Marietta, OH 45750  
740.373.0056

1035 Murdoch Ave.  
Parkersburg, WV 26101  
304.422.2203

104 South Sugar St.  
St. Clairsville, OH 43950  
740.695.1569

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

June 30, 2016

Village of Byesville  
Guernsey County  
7120 North Street  
Byesville, OH 43153

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 Byesville**, Guernsey County (the Village) as of and for the years ended December 31, 2015 and 2014, and the related notes to the financial statements and have issued our report thereon dated June 30, 2016, 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 audit findings that we consider a material weakness. We consider finding 2015-001 to be a material weakness.



**...“bringing more to the table”**

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- Association of Certified Anti - Money Laundering Specialists •



### **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 instances of noncompliance or other matters we must report under *Government Auditing Standards* which are described in the accompanying schedule of audit findings as items 2015-002 and 2015-003.

We also noted certain matters not requiring inclusion in this report that we reported to the Village's management in a separate letter dated June 30, 2016.

### **Entity's Response to Findings**

The Village's responses to the findings identified in our audit are described in the accompanying schedule of audit findings. We did not audit the Village's responses and, accordingly, we express no opinion on them.

### **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 communication is not suitable for any other purpose.



**Perry and Associates**  
Certified Public Accountants, A.C.  
Marietta, Ohio

**VILLAGE OF BYESVILLE  
GUERNSEY COUNTY**

**SCHEDULE OF AUDIT FINDINGS  
FOR THE YEARS ENDED DECEMBER 31, 2015 AND 2014**

<b>FINDINGS RELATED TO THE FINANCIAL STATEMENTS REQUIRED TO BE REPORTED IN ACCORDANCE WITH GAGAS</b>
--

**FINDING NUMBER 2015-001**

**Material Weakness**

**Posting Receipts, Disbursements and Classification of Fund Balances**

Receipts and disbursements should be posted to the fund and line item accounts as established by Ohio Administrative Code.

During 2015 and 2014, receipts and disbursements were not always posted or classified correctly. The following errors were noted:

- In 2015 and 2014, Employee Insurance withholding was recorded as a revenue and expense. Adjustments were made to correct the improper recording in the Special Revenue Fund.
- In 2014, the Village failed to create an Agency Fund for Mayor's Court activity; this resulted in a reclassification of revenues, disbursements, and fund balances from General to the Agency Fund.
- In 2014, the Village incorrectly classified Intergovernmental receipts as Property Tax receipts.
- In 2014, the Village incorrectly classified Intergovernmental receipts for the General Fund as Miscellaneous receipts in the Water Fund.
- In 2014, the Village incorrectly recorded Charges for Services receipts as Miscellaneous in the Parks and Recreation Fund.
- In 2015, the Village incorrectly classified Franchise Fee receipts as Miscellaneous instead of Fines, Licenses, and Permits.
- In 2015, the Village incorrectly classified Intergovernmental receipts as Miscellaneous receipts.
- In 2015, debt proceeds were incorrectly classified as Charges for Services receipts instead of Debt Proceeds in the Water Fund.
- In 2014, a portion of debt proceeds were incorrectly recorded as Miscellaneous receipts and another portion was not recorded at all in the Sewer Fund.
- In 2015 and 2014, the Village incorrectly classified debt payments as Capital Outlay instead of Principal Retirement and Interest Expense in the Fire Levy Fund.
- In 2014, the Village incorrectly classified Principal and Interest as Capital Outlay in the Water Fund.
- In 2015, the Village incorrectly classified Capital Outlay payments as Principal and Interest in the Water Fund.

Not posting receipts and disbursements or classifying fund balances accurately resulted in the financial statements requiring adjustments and reclassifications. The Village has made all adjustments to its accounting system. The financial statements reflect all adjustments and reclassifications.

To help ensure accuracy and reliability in the financial reporting process, we recommend that management perform a detailed review of its draft financial statements. Such review should include procedures to ensure that all sources of revenues are properly identified and classified on the financial statements.



VILLAGE OF BYESVILLE  
GUERNSEY COUNTY

SCHEDULE OF AUDIT FINDINGS  
FOR THE YEARS ENDED DECEMBER 31, 2015 AND 2014

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

FINDING NUMBER 2015-001 (CONTINUED)

We also recommend the Fiscal Officer refer to Ohio Administrative Code Section 117-2-02 and/or the Ohio Village Handbook for guidance to determine the proper establishment of receipt and disbursement accounts and posting of receipts and disbursements.

**Officials' Response** – In response to Employee Insurance Withholding, I will work with the Auditor and UAN administrators to get the proper procedures in place so that this withholding no longer produces a warrant within the UAN system. In response mispostings or misclassifications, I will follow the Village Handbook for guidance. I will follow the Village Handbook on classification of Debt Proceeds and Debt Payments.

FINDING NUMBER 2015-002

**Noncompliance**

**Ohio Rev. Code Sections 2743.70 and 2949.091** require the Court, in which any person is convicted of or pleads guilty to any offense other than a traffic offense that is not a moving violation, to impose and collect additional costs to be used for the State's Reparations Fund and the State's General Fund, respectively. All such moneys collected during a month under Ohio Rev. Code Section 2743.70 shall be transmitted on the first business day of each month by the Clerk of the Court to the Treasurer of State and deposited by the Treasurer in the Reparations Fund. All such moneys collected during a month under Ohio Rev. Code Section 2949.091 shall be transmitted on or before the twentieth day of the following month by the Clerk of the Court to the Treasurer of State and deposited by the Treasurer into the General Fund.

**Ohio Revised Code 733.40** requires, except as otherwise provided in Ohio Revised Code Section 4511.193, all fines, forfeitures, and cost in ordinance cases and all fees collected by the mayor, or which in any manner come into his or her hands, or which are due to such mayor or a marshal, chief of police, or other officer of the municipal corporation, any other fees and expenses which have been advanced out of the treasury of the municipal corporation, and all money received by such mayor for the use of such municipal corporation, shall be paid by clerk into the Village's treasury on the first Monday of each month.

During the audit period, the Village Mayor's Court collected, but failed to remit payments to the State and Village in a timely manner. The Village Mayor's Court should remit moneys owed to the State and Village in a timely manner.

**Officials' Response** – In 2014, we did not have a Mayor's Court Fund and I, the Fiscal Officer, was uncertain about administering receipts and payments for charges to the Treasurer of State. Corrections were made in 2015.

**VILLAGE OF BYESVILLE  
GUERNSEY COUNTY**

**SCHEDULE OF AUDIT FINDINGS  
FOR THE YEARS ENDED DECEMBER 31, 2015 AND 2014**

<b>FINDINGS RELATED TO THE FINANCIAL STATEMENTS REQUIRED TO BE REPORTED IN ACCORDANCE WITH GAGAS (CONTINUED)</b>
--

**FINDING NUMBER 2015-003**

**Noncompliance**

**Ohio Revised Code Section 5705.41(D)** requires that no subdivision or taxing unit shall make any contract or give any order involving the expenditure of money unless a certificate signed by the fiscal officer is attached thereto. The fiscal officer must certify that the amount required meeting any such contract or expenditure has been lawfully appropriated and is in the treasury, or is in the process of collection to the credit of an appropriate fund free from any previous encumbrance. Only the subdivision's fiscal officer need sign the certificate. Every contract made without such a certificate shall be void, and no warrant shall be issued in payment of any amount due thereon.

There are several exceptions to the standard requirement stated above that a fiscal officer's certificate must be obtained prior to a subdivision or taxing authority entering into a contract or order involving the expenditure of money. The main exceptions are: "then and now" certificates, blanket certificates, and super blanket certificates, which are provided for in sections 5705.41(D)(1) and 5705.41(D)(3), respectively, of the Ohio Revised Code.

**Ohio Revised Code Section 5705.41(D) (Continued)**

1. "Then and Now" certificate - If the fiscal officer can certify that both at the time that the contract or order was made ("then"), and at the time that the fiscal officer is completing the certification ("now"), that sufficient funds were available or in the process of collection, to the credit of a proper fund, properly appropriated and free from any previous encumbrance, the taxing authority can authorize the drawing of a warrant for the payment of the amount due. The taxing authority has thirty days from the receipt of the "then and now" certificate to approve payment by ordinance or resolution. Amounts of less than \$3,000 may be paid by the fiscal officer without a resolution or ordinance upon completion of the "then and now" certificate, provided that the expenditure is otherwise lawful. This does not eliminate any otherwise applicable requirement for approval of expenditures by the taxing authority.
2. Blanket Certificate – Fiscal officers may prepare "blanket" certificates for a certain sum of money not in excess of an amount established by resolution or ordinance adopted by a majority of the members of the legislative authority against any specific line item account over a period not running beyond the end of the current fiscal year. The blanket certificates may, but need not, be limited to a specific vendor. Only one blanket certificate may be outstanding at one particular time for any one particular line item appropriation.
3. Super Blanket Certificate – The entity may also make expenditures and contracts for any amount from a specific line-item appropriation account in a specified fund upon certification of the fiscal officer for most professional services, fuel, oil, food items, and any other specific recurring and reasonably predictable operating expense. This certification is not to extend beyond the current year. Only one super blanket certificate may be outstanding at a particular time for any one line-item appropriation.

VILLAGE OF BYESVILLE  
GUERNSEY COUNTY

SCHEDULE OF AUDIT FINDINGS  
FOR THE YEARS ENDED DECEMBER 31, 2015 AND 2014

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

FINDING NUMBER 2015-003 (CONTINUED)

The Village did not properly certify the availability of funds prior to purchase commitment for 25% of the expenditures tested for 2015 and for 13% of the expenditures tested for 2014.

Unless the exceptions noted above are used, prior certification is not only required by statute but is a key control in the disbursement process to assure that purchase commitments receive prior approval.

To improve controls over disbursements and to help reduce the possibility of the Village's funds exceeding budgetary spending limitations, we recommend that the Fiscal Officer certify that the funds are or will be available prior to an obligation being incurred by the Village. When prior certification is not possible, "then and now" certification should be used.

**Officials' Response** – I, the Fiscal Officer, will work closer with departmental heads on getting Purchase Order requests in a more timely manner.

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# Dave Yost • Auditor of State

**VILLAGE OF BYESVILLE**

**GUERNSEY 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 1, 2016**