

VILLAGE OF WINTERSVILLE

JEFFERSON COUNTY, OHIO

REGULAR AUDIT

FOR THE YEARS ENDED DECEMBER 31, 2024 AND 2023





65 East State Street
Columbus, Ohio 43215
ContactUs@ohioauditor.gov
800-282-0370

Village Council
Village of Wintersville
200 Grove Street
Wintersville, Ohio 43953

We have reviewed the *Independent Auditor's Report* of the Village of Wintersville, Jefferson County, prepared by Charles E. Harris & Associates, Inc., for the audit period January 1, 2023 through December 31, 2024. 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 Wintersville is responsible for compliance with these laws and regulations.

KEITH FABER
Ohio Auditor of State

Tiffany L. Ridenbaugh, CPA, CFE, CGFM
Chief Deputy Auditor

July 21, 2025

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**VILLAGE OF WINTERSVILLE
JEFFERSON COUNTY**

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INDEPENDENT AUDITOR'S REPORT

Village of Wintersville
Jefferson County
200 Grove Street
Wintersville, Ohio 43953

To the Village Council:

Report on the Audit of the Financial Statements

Unmodified and Adverse Opinions

We have audited the financial statements of the Village of Wintersville, Jefferson County, Ohio (the Village), which comprise the cash balances, receipts and disbursements for each governmental, proprietary and fiduciary fund type as of and for the years ended December 31, 2024 and 2023, and the related notes to the financial statements.

Unmodified Opinion on Regulatory Basis of Accounting

In our opinion, the accompanying financial statements referred to above present fairly, in all material respects, the cash balances, receipts and disbursements for each governmental, proprietary and fiduciary fund type as of and for the years ended December 31, 2024 and 2023, and the related notes to the financial statements, in accordance with the financial reporting provisions which Ohio Revised Code Section 117.38 and Ohio Administrative Code Section 117-2-03(C) permit, described in Note 2.

Adverse Opinion on U.S. Generally Accepted Accounting Principles

In our opinion, because of the significance of the matter discussed in the *Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles* section of our report, the accompanying financial statements do not present fairly, in accordance with accounting principles generally accepted in the United States of America, the financial position of the Village, as of December 31, 2024 and 2023, or the changes in financial position or cash flows, thereof for the years then ended.

Basis for Opinions

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

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

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

Responsibilities of Management for the Financial Statements

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

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

Auditor's Responsibilities for the Audit of the Financial Statements

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

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

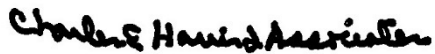
- exercise professional judgment and maintain professional skepticism throughout the audit.
- identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining,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

- conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the Village's ability to continue as a going concern for a reasonable period of time.

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

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated May 26, 2025, on our consideration of the Village's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the Village's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Village's internal control over financial reporting and compliance.



Charles E. Harris & Associates, Inc.

May 26, 2025

**VILLAGE OF WINTERSVILLE
JEFFERSON COUNTY**

**COMBINED STATEMENT OF RECEIPTS, DISBURSEMENTS
AND CHANGES IN FUND BALANCES (REGULATORY CASH BASIS)
ALL GOVERNMENTAL FUND TYPES
FOR THE YEAR ENDED DECEMBER 31, 2024**

	General	Special Revenue	Capital Projects	Combined Total
Cash Receipts				
Property and Other Local Taxes	\$ 190,668	\$ 240,159	\$ -	\$ 430,827
Municipal Income Tax	707,522	522,901	147,129	1,377,552
Intergovernmental	95,827	297,311	164,174	557,312
Charges for Services	-	10,177	-	10,177
Licenses, Permits and Fees	66,567	-	-	66,567
Fines, Forfeitures and Settlements	122,220	13,038	-	135,258
Earnings on Investments	17,319	1,782	-	19,101
Miscellaneous	1,997	47,360	-	49,357
<i>Total Cash Receipts</i>	<u>1,202,120</u>	<u>1,132,728</u>	<u>311,303</u>	<u>2,646,151</u>
Cash Disbursements				
Current:				
Security of Persons and Property	8,110	1,003,175	-	1,011,285
Leisure Time Activities	-	31,756	-	31,756
Transportation	-	571,670	-	571,670
General Government	551,497	3,014	-	554,511
Capital Outlay	-	-	506,204	506,204
Debt Service:				
Principal Retirement	-	25,300	-	25,300
Interest and Fiscal Charges	-	485	-	485
<i>Total Cash Disbursements</i>	<u>559,607</u>	<u>1,635,400</u>	<u>506,204</u>	<u>2,701,211</u>
<i>Excess of Receipts Over (Under) Disbursements</i>	<u>642,513</u>	<u>(502,672)</u>	<u>(194,901)</u>	<u>(55,060)</u>
Other Financing Receipts (Disbursements)				
Loans Issued	-	-	114,654	114,654
Sale of Capital Assets	-	5,037	-	5,037
Transfers In	-	538,000	111,774	649,774
Transfers Out	(649,774)	-	-	(649,774)
Advances In	69,744	175,945	207,136	452,825
Advances Out	-	(140,945)	(311,880)	(452,825)
<i>Total Other Financing Receipts (Disbursements)</i>	<u>(580,030)</u>	<u>578,037</u>	<u>121,684</u>	<u>119,691</u>
<i>Net Change in Fund Cash Balances</i>	<u>62,483</u>	<u>75,365</u>	<u>(73,217)</u>	<u>64,631</u>
<i>Fund Cash Balances, January 1</i>	<u>18,841</u>	<u>630,308</u>	<u>169,559</u>	<u>818,708</u>
<i>Fund Cash Balances, December 31</i>	<u>\$ 81,324</u>	<u>\$ 705,673</u>	<u>\$ 96,342</u>	<u>\$ 883,339</u>

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

**VILLAGE OF WINTERSVILLE
JEFFERSON COUNTY**

**STATEMENT OF RECEIPTS, DISBURSEMENTS
AND CHANGES IN FUND BALANCES (REGULATORY CASH BASIS)
PROPRIETARY FUND TYPE
FOR THE YEAR ENDED DECEMBER 31, 2024**

	Proprietary Fund Type
	Enterprise
Operating Cash Receipts	
Charges for Services	\$ 2,676,239
<i>Total Operating Cash Receipts</i>	<u>2,676,239</u>
Operating Cash Disbursements	
Personal Services	416,629
Employee Fringe Benefits	183,874
Contractual Services	1,088,927
Supplies and Materials	226,665
Other	808
<i>Total Operating Cash Disbursements</i>	<u>1,916,903</u>
<i>Operating Income</i>	759,336
Non-Operating Receipts (Disbursements)	
Intergovernmental	62,758
Loans Issued	1,461,859
Sale of Capital Assets	278
Miscellaneous Receipts	6,727
Capital Outlay	(1,753,856)
Principal Retirement	(327,785)
Interest and Other Fiscal Charges	(33,493)
<i>Total Non-Operating Receipts (Disbursements)</i>	<u>(583,512)</u>
<i>Income (Loss) before Transfers</i>	175,824
Transfers In	100,000
Transfers Out	(100,000)
<i>Net Change in Fund Cash Balances</i>	175,824
<i>Fund Cash Balances, January 1 (Restated)</i>	<u>2,661,629</u>
<i>Fund Cash Balances, December 31</i>	<u><u>\$ 2,837,453</u></u>

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

**VILLAGE OF WINTERSVILLE
JEFFERSON COUNTY**

**STATEMENT OF ADDITIONS, DEDUCTIONS
AND CHANGES IN FUND BALANCES (REGULATORY CASH BASIS)
FIDUCIARY FUND TYPE
FOR THE YEAR ENDED DECEMBER 31, 2024**

	<u>Custodial</u>
Additions	
Fines, Licenses and Permits for Distribution	\$ 30,247
<i>Total Additions</i>	<u>30,247</u>
Deductions	
Distributions to Other Governments	27,635
Other Distributions	<u>2,612</u>
<i>Total Deductions</i>	<u>30,247</u>
Net Change in Fund Balances	-
<i>Fund Cash Balances, January 1</i>	<u>44</u>
<i>Fund Cash Balances, December 31</i>	<u><u>\$ 44</u></u>

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

Village of Wintersville, Ohio
Jefferson County
Notes to the Financial Statements
For the Year Ended December 31, 2024

Note 1 – Reporting Entity

The Village of Wintersville (the Village), Jefferson 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 water and sewer utilities, park operations, and police services. The Village contracts with Seven Ranges Fire District to receive fire & EMS 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, a statement of receipts, disbursements and changes in fund balances (regulatory cash basis) for the proprietary fund type and a statement of additions, deductions and changes in fund balances (regulatory cash basis) for the fiduciary fund type, which are all organized on a fund type basis.

Fund Accounting

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

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

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

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

Old Police Levy The old police levy was authorized by voters on November 8, 1983. The maximum rate authorized to be levied is 2.00 mil. This police levy fund supports police salaries, building and equipment repairs.

Police Fund The police fund levy was authorized by voters on May 8, 2007. The maximum rate authorized to be levied is 1.00 mil. This police fund levy fund supports Ohio Police and Fire Pension Fund, travel, training, and capital equipment.

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 Fund The water fund accounts for the provision of water treatment and distribution to the residents and commercial users located within the Village.

Village of Wintersville, Ohio
Jefferson County
Notes to the Financial Statements
For the Year Ended December 31, 2024

Note 2 – Summary of Significant Accounting Policies (Continued)

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

Sanitation Fund The sanitation fund accounts for the provisions of trash collection services to the residents and commercial users within the Village.

Capital Project Funds These funds account for and report financial resources that are restricted, committed, or assigned to expenditure for capital outlays, including the acquisition or construction of capital facilities and other capital assets. The Village had the following significant capital project funds:

Capital Projects – Municipal Tax Fund The capital projects – municipal tax fund accounts for and reports proceeds municipal income tax levied by the Village to perform capital improvements.

USDA Motor Vehicle/Equipment Fund The USDA motor vehicle/equipment fund accounts for and reports proceeds of general obligation bonds used to purchase vehicles/equipment for the Village.

2023-2024 Dog Park Fund The 2023-2024 dog park fund accounts for and reports proceeds of Ohio Department of Natural Resources and Jefferson County grant revenue to construct a dog park.

Fiduciary Funds Fiduciary funds include custodial funds. Custodial funds are purely custodial in nature and are used to report fiduciary activity that is not required to be reported in a trust fund. The Village's custodial fund accounts for Magistrate Court Fines, bond and waivers.

Basis of Accounting

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

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

Budgetary Process

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

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

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

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

Village of Wintersville, Ohio
Jefferson County
Notes to the Financial Statements
For the Year Ended December 31, 2024

Note 2 – Summary of Significant Accounting Policies (Continued)

A summary of 2024 budgetary activity appears in Note 4.

Deposits and Investments

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

Capital Assets

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

Accumulated Leave

Village employees earn leave time that can be used for time off. In certain circumstances, such as upon leaving employment or retirement, employees are entitled to cash payments for unused leave. The financial statements do not include a liability for unpaid leave.

SBITAs

The Village has entered into noncancelable Subscription-Based Information Technology Arrangements (SBITA) contracts (as defined by GASB 96) for several types of software including contracts related to financial systems. Subscription disbursements are recognized when they are paid.

Settlement Monies

Ohio has reached settlement agreements with various distributors of opioids which are subject to the OneOhio memorandum of understanding. The original settlement was reached in 2021 with annual payments anticipated through 2038. For 2024, distributions of \$9,867 are reflected as miscellaneous revenue in the Opioid Settlement Special Revenue Fund in the accompanying financial statements.

Fund Balance

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

Nonspendable The Village classifies assets as *nonspendable* when legally or contractually required to maintain the amounts intact. For regulatory purposes nonspendable fund balance includes unclaimed monies that are required to be held for five years before they may be utilized by the Village.

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 (ordinance or resolution). The Village must adhere to these commitments unless the Council amends the ordinance or 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.

Village of Wintersville, Ohio
Jefferson County
Notes to the Financial Statements
For the Year Ended December 31, 2024

Note 2 – Summary of Significant Accounting Policies (Continued)

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

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

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

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

Note 3 – Compliance

Contrary to Ohio law, budgetary expenditures exceeded appropriation authority in the Systemwide Meter Replacement fund by \$334,825, and the Sanitary Sewer Rehab – Phase 6 fund by \$4,215 for the year ended December 31, 2024. Also contrary to Ohio law, appropriation authority exceeded estimated revenue in the General fund by \$114,261, the Coronavirus Relief fund by \$125,944, Water Meter fund by \$3,497, and the Sewer Operating fund by \$23,082, for the year ended December 31, 2024.

Note 4 – Budgetary Activity

Budgetary activity for the year ending December 31, 2024 follows:

2024 Budgeted vs. Actual Receipts			
Fund Type	Budgeted	Actual	Variance
	Receipts	Receipts	
General	\$ 1,186,276	\$ 1,202,120	\$ 15,843
Special Revenue	1,691,397	1,675,765	(15,633)
Capital Projects	571,127	537,731	(33,397)
Enterprise	4,029,244	4,307,861	278,617

2024 Budgeted vs. Actual Budgetary Basis Disbursements			
Fund Type	Appropriation	Budgetary	Variance
	Authority	Disbursements	
General	\$ 1,319,378	\$ 1,213,685	\$ 105,692
Special Revenue	2,094,855	1,661,969	432,886
Capital Projects	589,679	506,204	83,475
Enterprise	4,793,906	4,202,007	591,900

Village of Wintersville, Ohio
Jefferson County
Notes to the Financial Statements
For the Year Ended December 31, 2024

Note 5 – Deposits and Investments

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

	<u>2024</u>
<i>Cash Management Pool:</i>	
Demand deposits	\$ 3,609,723
Other time deposits (savings and NOW accounts)	111,113
Total deposits and investments	<u>\$ 3,720,836</u>

The Village does not use a separate payroll clearing account. The expenditures included in the accompanying financial statement reflect net payroll plus all remitted payroll withholdings. At December 31, 2024, the Village is holding \$11,102 in unremitted employee payroll withholdings.

Deposits

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

Note 6 – Taxes

Property Taxes

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

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

Income Taxes

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

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

Village of Wintersville, Ohio
Jefferson County
Notes to the Financial Statements
For the Year Ended December 31, 2024

Note 7 – 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 for the following risks:

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

There was no significant reduction in coverage from the prior year. There were no settlements that exceeded insurance coverage during the past three years.

Note 8 – Defined Benefit Pension Plans

Ohio Public Employees Retirement System

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

The Ohio Revised Code also prescribes contribution rates. OPERS members contributed 10 percent of their gross salaries, and the Village contributed an amount equaling 14 percent of participants' gross salaries. The Village has paid all contributions required through December 31, 2024.

Ohio Police and Fire Retirement System

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

The Ohio Revised Code also prescribes contribution rates. OP&F participants contributed 12.25 percent of their wages. The Village contributed to OP&F an amount equal to 19.5 percent of full-time police members' wages. The Village has paid all contributions required through December 31, 2024.

Note 9 – Postemployment Benefits

Both OPERS and OP&F offer cost-sharing, multiple-employer defined benefit postemployment plans. OPERS offers a health reimbursement arrangement (HRA) allowance to benefit recipients meeting certain age and service credit requirements. The HRA is an account funded by OPERS that provides tax-free reimbursement for qualified medical expenses such as monthly post-tax insurance premiums, deductibles, co-insurance, and co-pays incurred by eligible benefit recipients and their dependents. OP&F uses a stipend-based health care model. A stipend funded by OP&F is placed in individual Health Reimbursement Accounts that retirees use to be reimbursed for health care expenses. For calendar year 2024, the portion of OPERS employer contributions allocated to health care was 0 percent for members in the traditional pension plan and 2 percent for members in the combined plan. For 2024, the portion of employer contributions OPERS allocated to health care for members in the member-directed plan was 4.0 percent; however, a portion of the health care rate was funded with reserves. OP&F contributes 0.5 percent to fund these benefits.

Village of Wintersville, Ohio
Jefferson County
Notes to the Financial Statements
For the Year Ended December 31, 2024

Note 10 – Debt

Debt outstanding at December 31, 2024, was as follows:

	Principal	Interest Rate
Ohio Water Development Authority 6281	\$ 1,125,949	1%
Ohio Water Development Authority 6774	1,259,250	1%
Ohio Water Development Authority 7787	656,256	1%
Ohio Water Development Authority 8910	1,561,232	0.76%
Ohio Water Development Authority 10055	1,211,825	2.51%
Ohio Public Works Commission CN28T	325,361	0.00%
Ohio Public Works Commission CN40M	14,199	0.00%
Ohio Public Works Commission CT32J	20,000	0.00%
Ohio Public Works Commission CT46O	250,000	0.00%
Ohio Public Works Commission CT55V	45,000	0.00%
Ohio Public Works Commission CT57W	429,471	0.00%
Ohio Public Works Commission CT71P	181,303	0.00%
Ohio Public Works Commission CT59Z	480,986	0.00%
Ohio Public Works Commission CT61Y	535,000	0.00%
USDA Police Crusier	11,500	2.13%
USDA Equipment	114,653	2.125%
Total	<u>\$ 8,221,985</u>	

Ohio Public Works Commission (OPWC) Loan CT32J was used to finance a road paving and reconstruction project. The loan collateralized by the Village's taxing authority.

Ohio Public Works Commission (OPWC) Loan CN40M was used to finance a Water Tank Refurbishment Project. The loan is collateralized by the Village's taxing authority.

Ohio Public Works Commission (OPWC) Loan CT46O and Ohio Water Development Authority (OWDA) Loan 6281 were used to finance upgrades to the Village's Wastewater Treatment Plant that were mandated by the EPA. This is a multi-phase project. This was Phase I of the plant upgrades. The loan is collateralized by sewer receipts. The Village has agreed to set utility rates sufficient to cover OPWC debt service requirements.

Ohio Public Works Commission (OPWC) Loan CT71P is being used to finance phase II of the EPA mandated improvements to the Villages Wastewater Treatment Plant for pump station improvements. The loan collateralized by sewer receipts. The Village has agreed to set utility rates sufficient to cover OPWC debt service requirements.

Ohio Public Works Commission (OPWC) Loan CN28T is being used to finance phase IV of the EPA mandated improvements to the Village's Wastewater Treatment Plant for pump station improvements. The first scheduled payment on this issue is July 1, 2020. The loan collateralized by sewer receipts. The Village has agreed to set utility rate sufficient to cover OPWC debt services requirements.

Ohio Public Works Commission (OPWC) Loan CT55V was used to finance a road paving and reconstruction project. The loan is collateralized by the Village's taxing authority.

Village of Wintersville, Ohio
Jefferson County
Notes to the Financial Statements
For the Year Ended December 31, 2024

Note 10 – Debt (Continued)

Ohio Public Works Commission (OPWC) Loan CT57W was used to finance sanitary improvement phase V. The loan is collateralized by utility receipts. The Village has agreed to set utility rates sufficient to cover OPWC debt service requirements.

Ohio Public Works Commission (OPWC) Loan CT59Z is being used to finance phase IV of the EPA mandated improvements to the Village's Wastewater Treatment Plant for pump station improvements. The first scheduled payment on this issue is July 1, 2025. The loan collateralized by sewer receipts. The Village has agreed to set utility rates sufficient to cover OPWC debt services requirements.

Ohio Public Works Commission (OPWC) Loan CT61Y is being used to finance systemwide meter replacement project. The first scheduled payment on this issue is July 1, 2025. The loan collateralized by sewer receipts. The Village has agreed to set utility rates sufficient to cover OPWC debt services requirements.

Ohio Water Development Authority (OWDA) Loan 6281 was used for the planning of phase I of the EPA mandated upgrades to the Village's Wastewater Treatment Plant. The loan is collateralized by sewer receipts. The Village has agreed to set utility rates sufficient to cover OWDA debt service requirements.

Ohio Water Development Authority (OWDA) Loan 6774 is being used by phase II of the EPA mandated improvement to the Village's Wastewater Treatment Plant for pump station improvements. The Village has agreed to set utility rates sufficient to cover OWDA debt service requirements.

Ohio Water Development Authority (OWDA) Loan 7787 is being used for phase IV of the EPA mandated improvement to the Village's Wastewater Treatment Plant for pump station improvements. The Village has agreed to set utility rates sufficient to cover OWDA debt service requirements.

Ohio Water Development Authority (OWDA) Loan 8910 is being used for phase V of the EPA mandated improvements to the Village's Wastewater Treatment plant for pump station improvements. The Village has agreed to set utility rates sufficient to cover OWDA debt service requirements.

Ohio Water Development Authority (OWDA) Loan 10055 is being used for phase VI of the EPA mandated improvement to the Village's Wastewater Treatment plant for sanitary sewer system rehab. The Village has agreed to set utility rates sufficient to cover OWDA debt service requirements.

United States Department of Agriculture (USDA) Loan is being used to purchase and equip a Village police cruiser and to purchase body cameras for the Village Police Officers.

United States Department of Agriculture (USDA) Loan is being used to purchase and equip, a police cruiser, dump truck, plow truck and trailer for the Street Department. The plow truck has not arrived. This loan has not been fully disbursed as of December 31, 2024, and there is no amortization schedule available.

Village of Wintersville, Ohio
Jefferson County
Notes to the Financial Statements
For the Year Ended December 31, 2024

Note 10 – Debt (Continued)

Amortization

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

Year Ending December 31:	OWDA 6281	OWDA 6774	OWDA 7787	OWDA 8910	OWDA 10055
2025	\$ 124,536	\$ 126,634	\$ 52,620	\$ 63,238	\$ 90,070
2026	124,536	126,634	52,620	63,238	90,070
2027	124,536	126,634	52,620	63,238	90,070
2028	124,536	126,634	52,620	63,238	90,070
2029	124,536	126,634	52,620	63,238	90,070
2030-2034	560,412	633,170	263,100	316,190	450,350
2035-2039	-	63,317	210,480	316,190	450,350
2040-2044	-	-	-	316,190	450,350
2045-2049	-	-	-	316,190	-
2050-2054	-	-	-	158,095	-
Total	<u>\$ 1,183,092</u>	<u>\$ 1,329,657</u>	<u>\$ 736,680</u>	<u>\$ 1,739,045</u>	<u>\$ 1,801,400</u>

Year Ending December 31:	OPWC CN28T	OPWC CN40M	OPWC CT32J	OPWC CT46O	OPWC CT55V
2025	\$ 12,759	\$ 2,184	\$ 5,000	\$ 25,000	\$ 9,000
2026	12,759	2,184	5,000	25,000	9,000
2027	12,759	2,184	5,000	25,000	9,000
2028	12,759	2,184	5,000	25,000	9,000
2029	12,759	2,184	-	25,000	9,000
2030-2034	63,795	3,279	-	125,000	-
2035-2039	63,798	-	-	-	-
2040-2044	63,798	-	-	-	-
2045-2049	63,798	-	-	-	-
2050	6,378	-	-	-	-
Total	<u>\$ 325,361</u>	<u>\$ 14,199</u>	<u>\$ 20,000</u>	<u>\$ 250,000</u>	<u>\$ 45,000</u>

Year Ending December 31:	OPWC CT57W	OPWC CT71P	OPWC CT59Z	OPWC CT61Y	USDA Police Cruiser
2025	\$ 15,338	\$ 13,946	\$ 8,032	\$ 26,750	\$ 11,744
2026	15,338	13,946	16,064	53,500	-
2027	15,338	13,946	16,064	53,500	-
2028	15,338	13,946	16,064	53,500	-
2029	15,338	13,946	16,064	53,500	-
2030-2034	76,690	69,735	80,320	267,500	-
2035-2039	76,690	41,838	80,320	26,750	-
2040-2044	76,690	-	80,320	-	-
2045-2049	76,690	-	80,320	-	-
2050-2054	46,021	-	80,320	-	-
2055	-	-	7,098	-	-
Total	<u>\$ 429,471</u>	<u>\$ 181,303</u>	<u>\$ 480,986</u>	<u>\$ 535,000</u>	<u>\$ 11,744</u>

Village of Wintersville, Ohio
Jefferson County
Notes to the Financial Statements
For the Year Ended December 31, 2024

Note 11 – 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.

Note 12 – Fund Balances

Encumbrances are commitments related to unperformed contracts for goods or services. Encumbrance accounting is utilized to the extent necessary to assure effective budgetary control and accountability and to facilitate effective cash planning and control. At year end the balances of these amounts were as follows:

Fund Balances	General	Special Revenue	Total
Outstanding Encumbrances	\$ 4,304	\$ 26,569	\$ 30,873
<i>Total</i>	<u>\$ 4,304</u>	<u>\$ 26,569</u>	<u>\$ 30,873</u>

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

Note 13 – COVID-19

The United States and the State of Ohio declared a state of emergency in March of 2020 due to the COVID-19 pandemic. Ohio's state of emergency ended in June 2021 while the national state of emergency ended in April 2023. The Village will continue to spend available COVID-19 funding consistent with the applicable program guidelines.

Note 14 – Restatement of Fund Cash Balance

The Village increased their beginning fund cash position at January 1, 2024, in the Water Operating and Sewer Operating enterprise funds due to \$315 in voided checks from prior years. The effect of the adjustment on beginning fund cash balance is reflected in the chart below.

	12/31/2023 As Previously Reported	Voided Checks	1/1/2024 As Restated
Proprietary Funds			
Enterprise Funds	\$ 2,661,314	\$ 315	\$2,661,629
Total Proprietary Funds	<u>\$ 2,661,314</u>	<u>\$ 315</u>	<u>\$2,661,629</u>

**VILLAGE OF WINTERSVILLE
JEFFERSON COUNTY**

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

	General	Special Revenue	Capital Projects	Combined Total
Cash Receipts				
Property and Other Local Taxes	\$ 194,117	\$ 234,086	\$ -	\$ 428,203
Municipal Income Tax	826,788	332,116	169,559	1,328,463
Intergovernmental	97,832	342,146	142,876	582,854
Charges for Services	401	4,277	-	4,678
Fines, Licenses and Permits	165,413	10,213	-	175,626
Earnings on Investments	18,952	1,222	-	20,174
Miscellaneous	3,957	44,706	-	48,663
<i>Total Cash Receipts</i>	<u>1,307,460</u>	<u>968,766</u>	<u>312,435</u>	<u>2,588,661</u>
Cash Disbursements				
Current:				
Security of Persons and Property	166,699	903,769	-	1,070,468
Public Health Services	65	-	-	65
Leisure Time Activities	2,668	47,112	-	49,780
Community Environment	1,075	-	-	1,075
Basic Utility Services	300	-	-	300
Transportation	75,097	684,774	-	759,871
General Government	757,825	187	-	758,012
Capital Outlay		-	167,620	167,620
Debt Service:				
Principal Retirement	-	25,100	-	25,100
Interest and Fiscal Charges	-	720	-	720
<i>Total Cash Disbursements</i>	<u>1,003,729</u>	<u>1,661,662</u>	<u>167,620</u>	<u>2,833,011</u>
<i>Excess of Receipts Over (Under) Disbursements</i>	<u>303,731</u>	<u>(692,896)</u>	<u>144,815</u>	<u>(244,350)</u>
Other Financing Receipts (Disbursements)				
Sale of Capital Assets	-	486	-	486
Transfers In	-	632,747	20,000	652,747
Transfers Out	(650,801)	(1,946)	-	(652,747)
Advances In	4,000	-	4,744	8,744
Advances Out	(4,744)	(4,000)	-	(8,744)
Other Financing Sources	-	3,094	-	3,094
<i>Total Other Financing Receipts (Disbursements)</i>	<u>(651,545)</u>	<u>630,381</u>	<u>24,744</u>	<u>3,580</u>
<i>Net Change in Fund Cash Balances</i>	<u>(347,814)</u>	<u>(62,515)</u>	<u>169,559</u>	<u>(240,770)</u>
<i>Fund Cash Balances, January 1 (Restated)</i>	<u>366,655</u>	<u>692,823</u>	<u>-</u>	<u>1,059,478</u>
<i>Fund Cash Balances, December 31</i>	<u>\$ 18,841</u>	<u>\$ 630,308</u>	<u>\$ 169,559</u>	<u>\$ 818,708</u>

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

**VILLAGE OF WINTERSVILLE
JEFFERSON COUNTY**

**STATEMENT OF RECEIPTS, DISBURSEMENTS
AND CHANGES IN FUND BALANCES (REGULATORY CASH BASIS)
PROPRIETARY FUND TYPE
FOR THE YEAR ENDED DECEMBER 31, 2023**

	<u>Proprietary Fund Types</u>
	<u>Enterprise</u>
Operating Cash Receipts	
Charges for Services	\$ 2,741,591
<i>Total Operating Cash Receipts</i>	<u>2,741,591</u>
Operating Cash Disbursements	
Personal Services	428,804
Employee Fringe Benefits	208,879
Contractual Services	1,029,470
Supplies and Materials	211,975
Other	176
<i>Total Operating Cash Disbursements</i>	<u>1,879,304</u>
<i>Operating Income</i>	862,287
Non-Operating Receipts (Disbursements)	
Intergovernmental	733,627
Special Assessments	59,069
Loans Issued	561,844
Capital Outlay	(1,484,195)
Principal Retirement	(390,813)
Interest and Other Fiscal Charges	(54,587)
<i>Total Non-Operating Receipts (Disbursements)</i>	<u>(575,055)</u>
<i>Income (Loss) before Transfers</i>	287,232
Transfers In	109,000
Transfers Out	(109,000)
<i>Net Change in Fund Cash Balances</i>	287,232
<i>Fund Cash Balances, January 1</i>	<u>2,374,082</u>
<i>Fund Cash Balances, December 31</i>	<u><u>\$ 2,661,314</u></u>

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

**VILLAGE OF WINTERSVILLE
JEFFERSON COUNTY**

**STATEMENT OF ADDITIONS, DEDUCTIONS
AND CHANGES IN FUND BALANCES (REGULATORY CASH BASIS)
FIDUCIARY FUND TYPE
FOR THE YEAR ENDED DECEMBER 31, 2023**

	<u>Custodial</u>
Additions	
Fines, Licenses and Permits for Distribution	\$ 62,094
Other Amounts Collected for Distribution	44
<i>Total Additions</i>	<u>62,138</u>
Deductions	
Distributions to Other Governments	20,319
Other Distributions	<u>41,775</u>
<i>Total Deductions</i>	<u>62,094</u>
Net Change in Fund Balances	44
<i>Fund Cash Balances, January 1</i>	<u>-</u>
<i>Fund Cash Balances, December 31</i>	<u><u>\$ 44</u></u>

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

Village of Wintersville, Ohio
Jefferson County
Notes to the Financial Statements
For the Year Ended December 31, 2023

Note 1 – Reporting Entity

The Village of Wintersville (the Village), Jefferson 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 water and sewer utilities, park operations, and police services. The Village contracts with Seven Ranges Fire District to receive fire & EMS 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, a statement of receipts, disbursements and changes in fund balances (regulatory cash basis) for the proprietary fund type and a statement of additions, deductions and changes in fund balances (regulatory cash basis) for the fiduciary fund type, which are all organized on a fund type basis.

Fund Accounting

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

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

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

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

Old Police Levy The old police levy was authorized by voters on November 8, 1983. The maximum rate authorized to be levied is 2.00 mil. This police levy fund supports police salaries, building and equipment repairs.

Police Fund The police fund levy was authorized by voters on May 8, 2007. The maximum rate authorized to be levied is 1.00 mil. This police fund levy fund supports Ohio Police and Fire Pension Fund, travel, training, and capital equipment.

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 Fund The water fund accounts for the provision of water treatment and distribution to the residents and commercial users located within the Village.

Village of Wintersville, Ohio
Jefferson County
Notes to the Financial Statements
For the Year Ended December 31, 2023

Note 2 – Summary of Significant Accounting Policies (Continued)

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

Sanitation Fund The sanitation fund accounts for the provisions of trash collection services to the residents and commercial users within the Village.

Capital Project Funds These funds account for and report financial resources that are restricted, committed, or assigned to expenditure for capital outlays, including the acquisition or construction of capital facilities and other capital assets. The Village had the following significant capital project fund:

2023 Road Resurfacing OPWC Fund The 2023 road resurfacing OPWC fund accounts for and reports proceeds of funding received from the Ohio Public Works Commission for a road project.

Fiduciary Funds Fiduciary funds include custodial funds. Custodial funds are purely custodial in nature and are used to report fiduciary activity that is not required to be reported in a trust fund. The Village's custodial fund account for Magistrate Court Fines, bond and waivers.

Basis of Accounting

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

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

Budgetary Process

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

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

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

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

A summary of 2023 budgetary activity appears in Note 4.

Village of Wintersville, Ohio
Jefferson County
Notes to the Financial Statements
For the Year Ended December 31, 2023

Note 2 – Summary of Significant Accounting Policies (Continued)

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

Village employees earn leave time that can be used for time off. In certain circumstances, such as upon leaving employment or retirement, employees are entitled to cash payments for unused leave. The financial statements do not include a liability for unpaid leave.

SBITAs

The Village has entered into noncancelable Subscription-Based Information Technology Arrangements (SBITA) contracts (as defined by GASB 96) for several types of software including contracts related to financial systems. Subscription disbursements are recognized when they are paid.

Settlement Monies

Ohio has reached settlement agreements with various distributors of opioids which are subject to the OneOhio memorandum of understanding. The original settlement was reached in 2021 with annual payments anticipated through 2038. For 2023, distributions of \$3,094 are reflected as miscellaneous revenue in the Opioid Settlement Special Revenue Fund in the accompanying financial statements.

Fund Balance

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

Nonspendable The Village classifies assets as *nonspendable* when legally or contractually required to maintain the amounts intact. For regulatory purposes nonspendable fund balance includes unclaimed monies that are required to be held for five years before they may be utilized by the Village.

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 (ordinance or resolution). The Village must adhere to these commitments unless the Council amends the ordinance or resolution. Committed fund balance also incorporates contractual obligations to the extent that existing resources in the fund have been specifically committed to satisfy contractual requirements.

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

Village of Wintersville, Ohio
Jefferson County
Notes to the Financial Statements
For the Year Ended December 31, 2023

Note 2 – Summary of Significant Accounting Policies (Continued)

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

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

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

Note 3 – Compliance

Contrary to Ohio law, appropriation authority exceeded estimated revenue in the General fund by \$584 and the Police Levy (1978) fund by \$5,897 for the year ended December 31, 2023.

Note 4 – Budgetary Activity

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

2023 Budgeted vs. Actual Receipts			
Fund Type	Budgeted Receipts	Actual Receipts	Variance
General	\$ 1,476,933	\$ 1,307,460	\$ (169,473)
Special Revenue	1,628,681	1,605,093	(23,588)
Capital Projects	533,574	332,435	(201,139)
Enterprise	5,693,530	4,205,131	(1,488,399)

2023 Budgeted vs. Actual Budgetary Basis Disbursements			
Fund Type	Appropriation Authority	Budgetary Disbursements	Variance
General	\$ 1,844,172	\$ 1,664,862	\$ 179,311
Special Revenue	2,102,017	1,680,670	421,347
Capital Projects	533,574	167,620	365,954
Enterprise	6,209,759	3,968,181	2,241,578

Village of Wintersville, Ohio
Jefferson County
Notes to the Financial Statements
For the Year Ended December 31, 2023

Note 5 – Deposits and Investments

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

	<u>2023</u>
<i>Cash Management Pool:</i>	
Demand deposits	\$ 3,371,539
Other time deposits (savings and NOW accounts)	<u>108,527</u>
Total deposits	<u><u>\$ 3,480,066</u></u>

The Village does not use a separate payroll clearing account. The expenditures included in the accompanying financial statement reflect net payroll plus all remitted payroll withholdings. At December 31, 2023, the Village is holding \$0 in unremitted employee payroll withholdings.

Deposits

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

Note 6 – Taxes

Property Taxes

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

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

Income Taxes

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

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

Village of Wintersville, Ohio
Jefferson County
Notes to the Financial Statements
For the Year Ended December 31, 2023

Note 7 – 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 for the following risks:

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

There was no significant reduction in coverage from the prior year. There were no settlements that exceeded insurance coverage during the past three years.

Note 8 – Defined Benefit Pension Plans

Ohio Public Employees Retirement System

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

The Ohio Revised Code also prescribes contribution rates. OPERS members contributed 10 percent of their gross salaries, and the Village contributed an amount equaling 14 percent of participants' gross salaries. The Village has paid all contributions required through December 31, 2023.

Ohio Police and Fire Retirement System

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

The Ohio Revised Code also prescribes contribution rates. OP&F participants contributed 12.25 percent of their wages. The Village contributed to OP&F an amount equal to 19.5 percent of full-time police members' wages. The Village has paid all contributions required through December 31, 2023.

Note 9 – Postemployment Benefits

Both OPERS and OP&F offer cost-sharing, multiple-employer defined benefit postemployment plans. OPERS offers a health reimbursement arrangement (HRA) allowance to benefit recipients meeting certain age and service credit requirements. The HRA is an account funded by OPERS that provides tax-free reimbursement for qualified medical expenses such as monthly post-tax insurance premiums, deductibles, co-insurance, and co-pays incurred by eligible benefit recipients and their dependents. OP&F uses a stipend-based health care model. A stipend funded by OP&F is placed in individual Health Reimbursement Accounts that retirees use to be reimbursed for health care expenses. For calendar year 2023, the portion of OPERS employer contributions allocated to health care was 0 percent for members in the traditional pension plan and 2 percent for members in the combined plan. For 2023, the portion of employer contributions OPERS allocated to health care for members in the member-directed plan was 4.0 percent; however, a portion of the health care rate was funded with reserves. OP&F contributes 0.5 percent to fund these benefits.

Village of Wintersville, Ohio
Jefferson County
Notes to the Financial Statements
For the Year Ended December 31, 2023

Note 10 – Debt

Debt outstanding at December 31, 2023, was as follows:

	Principal	Interest Rate
Ohio Water Development Authority 6281	\$ 1,238,381	1%
Ohio Water Development Authority 6774	1,372,442	1%
Ohio Water Development Authority 7787	649,057	1%
Ohio Water Development Authority 8910	1,595,488	0.76%
Ohio Water Development Authority 10055	650,509	2.51%
Ohio Public Works Commission CN28T	338,121	0.00%
Ohio Public Works Commission CN40M	16,384	0.00%
Ohio Public Works Commission CT32J	25,000	0.00%
Ohio Public Works Commission CT46O	275,000	0.00%
Ohio Public Works Commission CT55V	54,000	0.00%
Ohio Public Works Commission CT57W	444,810	0.00%
Ohio Public Works Commission CT71P	195,250	0.00%
Ohio Public Works Commission CT61Y	121,315	0.00%
USDA Police Crusier	22,800	2.13%
Total	<u><u>\$ 6,998,557</u></u>	

Ohio Public Works Commission (OPWC) Loan CT32J was used to finance a road paving and reconstruction project. The loan collateralized by the Village's taxing authority.

Ohio Public Works Commission (OPWC) Loan CN40M was used to finance a Water Tank Refurbishment Project. The loan is collateralized by the Village's taxing authority.

Ohio Public Works Commission (OPWC) Loan CT46O and Ohio Water Development Authority (OWDA) Loan 6281 were used to finance upgrades to the Village's Wastewater Treatment Plant that were mandated by the EPA. This is a multi-phase project. This was Phase I of the plant upgrades. The loan is collateralized by sewer receipts. The Village has agreed to set utility rates sufficient to cover OPWC debt service requirements.

Ohio Public Works Commission (OPWC) Loan CT71P is being used to finance phase II of the EPA mandated improvements to the Villages Wastewater Treatment Plant for pump station improvements. The loan collateralized by sewer receipts. The Village has agreed to set utility rates sufficient to cover OPWC debt service requirements.

Ohio Public Works Commission (OPWC) Loan CN28T is being used to finance phase IV of the EPA mandated improvements to the Village's Wastewater Treatment Plant for pump station improvements. The first scheduled payment on this issue is July 1, 2020. The loan collateralized by sewer receipts. The Village has agreed to set utility rate sufficient to cover OPWC debt services requirements.

Ohio Public Works Commission (OPWC) Loan CT55V was used to finance a road paving and reconstruction project. The loan is collateralized by the Village's taxing authority.

Ohio Public Works Commission (OPWC) Loan CT57W was used to finance sanitary improvement phase V. The loan is collateralized by utility receipts. The Village has agreed to set utility rates sufficient to cover OPWC debt service requirements.

Village of Wintersville, Ohio
Jefferson County
Notes to the Financial Statements
For the Year Ended December 31, 2023

Note 10 – Debt (Continued)

Ohio Public Works Commission (OPWC) Loan CT61Y is being used to finance systemwide meter replacement project. The first scheduled payment on this issue is July 1, 2025. The loan collateralized by sewer receipts. The Village has agreed to set utility rates sufficient to cover OPWC debt services requirements. This loan has not been fully disbursed as of December 31, 2023, and there is no amortization schedule available.

Ohio Water Development Authority (OWDA) Loan 6281 was used for the planning of phase I of the EPA mandated upgrades to the Village's Wastewater Treatment Plant. The loan is collateralized by sewer receipts. The Village has agreed to set utility rates sufficient to cover OWDA debt service requirements.

Ohio Water Development Authority (OWDA) Loan 6774 is being used by phase II of the EPA mandated improvement to the Village's Wastewater Treatment Plant for pump station improvements. The Village has agreed to set utility rates sufficient to cover OWDA debt service requirements.

Ohio Water Development Authority (OWDA) Loan 7787 is being used for phase IV of the EPA mandated improvement to the Village's Wastewater Treatment Plant for pump station improvements. The Village has agreed to set utility rates sufficient to cover OWDA debt service requirements.

Ohio Water Development Authority (OWDA) Loan 8910 is being used for phase V of the EPA mandated improvements to the Village's Wastewater Treatment plant for pump station improvements. The Village has agreed to set utility rates sufficient to cover OWDA debt service requirements.

Ohio Water Development Authority (OWDA) Loan 10055 is being used for phase VI of the EPA mandated improvement to the Village's Wastewater Treatment plant for sanitary sewer system rehab. The Village has agreed to set utility rates sufficient to cover OWDA debt service requirements.

United States Department of Agriculture (USDA) Loan is being used to purchase and equip a Village police cruiser and to purchase body cameras for the Village Police Officers.

Amortization

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

Year Ending December 31:	OWDA 6281	OWDA 6774	OWDA 7787	OWDA 8910	OWDA 10055
2024	\$ 124,536	\$ 126,634	\$ 52,620	\$ 63,238	\$ 90,070
2025	124,536	126,634	52,620	63,238	90,070
2026	124,536	126,634	52,620	63,238	90,070
2027	124,536	126,634	52,620	63,238	90,070
2028	124,536	126,634	52,620	63,238	90,070
2029-2033	622,680	633,170	263,100	316,190	450,350
2034-2038	62,268	189,951	263,100	316,190	450,350
2039-2043	-	-	-	316,190	450,350
2044-2048	-	-	-	316,190	-
2049-2053	-	-	-	221,333	-
Total	<u>\$ 1,307,628</u>	<u>\$ 1,456,291</u>	<u>\$ 789,300</u>	<u>\$ 1,802,283</u>	<u>\$ 1,801,400</u>

Village of Wintersville, Ohio
Jefferson County
Notes to the Financial Statements
For the Year Ended December 31, 2023

Note 10 – Debt (Continued)

Year Ending December 31:	OPWC CN28T	OPWC CN40M	OPWC CT32J	OPWC CT460	OPWC CT55V
2024	\$ 12,759	\$ 2,184	\$ 5,000	\$ 25,000	\$ 9,000
2025	12,759	2,184	5,000	25,000	9,000
2026	12,759	2,184	5,000	25,000	9,000
2027	12,759	2,184	5,000	25,000	9,000
2028	12,759	2,184	5,000	25,000	9,000
2029-2033	63,795	5,464	-	150,000	9,000
2034-2038	63,798	-	-	-	-
2039-2043	63,798	-	-	-	-
2044-2048	63,798	-	-	-	-
2049-2053	19,138	-	-	-	-
Total	<u>\$ 338,121</u>	<u>\$ 16,384</u>	<u>\$ 25,000</u>	<u>\$ 275,000</u>	<u>\$ 54,000</u>

Year Ending December 31:	OPWC CT57W	OPWC CT71P	USDA Police Cruiser
2024	\$ 15,338	\$ 13,946	\$ 11,785
2025	15,338	13,946	11,744
2026	15,338	13,946	-
2027	15,338	13,946	-
2028	15,338	13,946	-
2029-2033	76,690	69,735	-
2034-2038	76,690	55,785	-
2039-2043	76,690	-	-
2044-2048	76,690	-	-
2049-2053	61,360	-	-
Total	<u>\$ 444,810</u>	<u>\$ 195,250</u>	<u>\$ 23,529</u>

Note 11 – 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.

Note 12 – Fund Balances

Encumbrances are commitments related to unperformed contracts for goods or services. Encumbrance accounting is utilized to the extent necessary to assure effective budgetary control and accountability and to facilitate effective cash planning and control. At year end the balances of these amounts were as follows:

Fund Balances	General	Special Revenue	Total
Outstanding Encumbrances	<u>\$ 10,332</u>	<u>\$ 17,062</u>	<u>\$ 27,394</u>
Total	<u>\$ 10,332</u>	<u>\$ 17,062</u>	<u>\$ 27,394</u>

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

Village of Wintersville, Ohio
Jefferson County
Notes to the Financial Statements
For the Year Ended December 31, 2023

Note 13 – COVID-19

The United States and the State of Ohio declared a state of emergency in March of 2020 due to the COVID-19 pandemic. Ohio's state of emergency ended in June 2021 while the national state of emergency ended in April 2023. During 2023, the Village received COVID-19 funding. The Village will continue to spend available COVID-19 funding consistent with the applicable program guidelines

Note 14 – Restatement of Fund Cash Balance

The Village increased their beginning fund cash position at January 1, 2023, in the General fund and the Special Revenue fund due voided checks from prior years in the amounts of \$296 and \$511, respectively. The effect of the adjustment on beginning fund cash balance is reflected in the chart below.

	12/31/2022 As Previously Reported	Voided Checks	1/1/2023 As Restated
Governmental Funds			
General Fund	\$ 366,359	\$ 296	\$ 366,655
Special Revenue Funds	692,312	511	692,823
Total Governmental Funds	<u>\$ 1,058,671</u>	<u>\$ 807</u>	<u>\$ 1,059,478</u>

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

Village of Wintersville
Jefferson County
200 Grove Street
Wintersville, Ohio 43953

To the Village Council:

We have audited, in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States (*Government Auditing Standards*), the financial statements of the cash balances, receipts, and disbursements for each governmental, proprietary and fiduciary fund type of the Village of Wintersville, Jefferson County, (the Village) as of and for the years ended December 31, 2024 and 2023, and the related notes to the financial statements, and have issued our report thereon dated May 26, 2025, wherein we noted the Village followed financial reporting provisions Ohio Revised Code Section 117.38 and Ohio Administrative Code Section 117-2-03(C) permit.

Report on Internal Control Over Financial Reporting

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

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

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that were not identified. We identified a certain deficiency in internal control, described in the accompanying Schedule of Findings as item 2024-001 that we consider to be a material weakness.

Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether the Village's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit and accordingly, we do not express such an opinion. The results of our tests disclosed an instance of noncompliance or other matter that is required to be reported under *Government Auditing Standards*, which is described in the accompanying Schedule of Findings as item 2024-002.

Village's Responses to Findings

Government Auditing Standards requires the auditor to perform limited procedures on the Village's responses to the findings identified in our audit and described in the accompanying Corrective Action Plan. The Village's responses were not subjected to the other auditing procedures applied in the audit of the financial statements and accordingly, we express no opinion on the responses.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the Village's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Village's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.



Charles E. Harris & Associates, Inc.
May 26, 2025

**VILLAGE OF WINTERSVILLE
JEFFERSON COUNTY**

**SCHEDULE OF FINDINGS
FOR THE YEARS ENDED DECEMBER 31, 2024 AND 2023**

FINDINGS RELATED TO THE FINANCIAL STATEMENTS REQUIRED TO BE REPORTED IN ACCORDANCE WITH GAGAS
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FINDING 2024-001 – Material Weakness

Financial Reporting

The Village should have procedures and controls in place to prevent and detect errors in financial reporting. During 2024 and 2023, receipts and disbursements were not always posted or classified correctly. The following posting errors were noted:

For 2024

- \$29,961 of Permissive Motor Vehicle License Tax – Village Levied receipts were improperly recorded intergovernmental revenue in the Street Construction, Maintenance and Repair and State Highway Fund instead of property and other local taxes in the Permissive Motor Vehicle License Tax Fund;
- \$246,806 of OPWC Loan CT61Y loan proceeds and the corresponding capital outlay were not recorded in the accounting system in the Systemwide Meter Replacement Fund;
- \$62,758 of OPWC CT59Z grant proceeds were improperly classified as debt proceeds instead of intergovernmental revenue in the Sanitary Sewer Rehab Phase 6 Fund;
- \$10,899 of payments were improperly classified as contractual services instead of capital outlay in the Sewer- Phase 6 WPCLF OWDA 1005 Fund;
- \$8,907 of OWDA 10055 loan capitalized interest was not recorded in the accounting system as debt proceeds and capital outlay in the Sewer- Phase 6 WPCLF OWDA 1005 Fund;
- \$50,000 of USDA grant proceeds were improperly classified as debt proceeds instead of intergovernmental revenue in the USDA Motor Vehicle/Equipment 2024 Fund; and
- \$1,174 of OPWC grant proceeds were improperly classified as debt proceeds instead of intergovernmental revenue in the 2024 Cadiz Road Resurfacing Fund.

For 2023

- \$67,687 of Permissive Motor Vehicle License Tax – Village Levied receipts were improperly recorded intergovernmental revenue in the Street Construction, Maintenance and Repair and State Highway Fund instead of property and other local taxes in the Permissive Motor Vehicle License Tax Fund;
- \$300,950 of OPWC Loan CT61Y grant proceeds were improperly classified as debt proceeds instead of intergovernmental revenue in the Systemwide Meter Replacement Fund;
- \$432,677 of OPWC CT59Z grant proceeds were improperly classified as debt proceeds instead of intergovernmental revenue in the Sanitary Sewer Rehab Phase 6 Fund;
- \$22,257 of payments were improperly classified as contractual services instead of capital outlay in the Sanitary Sewer Rehab Phase 6 Fund;
- A \$19,454 transaction consisting of debt proceeds and the corresponding capital outlay was recorded twice in the Sewer- Phase 6 WPCLF OWDA 1005 Fund;
- A \$25,246 transaction consisting of debt proceeds and the corresponding capital outlay was recorded twice in the Sewer- Phase 6 WPCLF OWDA 1005 Fund;
- \$8,510 of OWDA 10055 loan capitalized interest was not recorded in the accounting system as debt proceeds and capital outlay in the Sewer- Phase 6 WPCLF OWDA 1005 Fund;
- Payments totaling \$26,292 were improperly classified as contractual services and miscellaneous instead of capital outlay in the Sewer -PHASE 6 WPCLF OWDA 10055 Fund;
- \$132,876 of OPWC grant proceeds were improperly classified as debt proceeds instead of intergovernmental revenue in the 2023 Road Resurfacing Fund; and

**VILLAGE OF WINTERSVILLE
JEFFERSON COUNTY**

**SCHEDULE OF FINDINGS
FOR THE YEARS ENDED DECEMBER 31, 2024 AND 2023**

FINDINGS RELATED TO THE FINANCIAL STATEMENTS REQUIRED TO BE REPORTED IN ACCORDANCE WITH GAGAS (Continued)
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FINDING 2024-001 – Material Weakness (Continued)

Financial Reporting (Continued)

- Village income tax revenue was not correctly allocated according to the Village ordinance. \$49,517 was improperly recorded in the General Fund. \$25,749 should have been allocated to the Street Maintenance, Construction and Repair Fund, \$19,807 should have been allocated to the Policy Levy (1978) Fund, and \$3,961 should have been allocated to the Recreation Fund.

Not posting receipts and disbursements correctly resulted in the financial statements requiring reclassification and adjusting entries. The financial statements and Village's records reflect all reclassifications and adjustments.

Also, during 2024 and 2023 certain aspects of the notes to the financial statements were needed to be corrected from the Hinkle filing to agree to the audited financial statements.

We made corrections to the following notes disclosures.

- Budgetary Activity
- Deposits and Investments
- Debt
- Fund Balance

We recommend the Fiscal Officer refer to the Village Officers' Handbook, Uniform Accounting Network (UAN) Manual and other Auditor of State guidance to determine the proper establishment of disbursement accounts and proper posting. Also, to help ensure accuracy and reliability in the financial reporting process, we recommend management perform a detailed review of its draft financial statements and notes to the financial statements. Such review should include procedures to ensure that all receipts and disbursements are properly identified and classified on the financial statements. We recommend the Village use the most current available templates for financial statements and notes to the financial statements on the Auditor of State's website <http://www.ohioauditor.gov/references/shells/regulatory.html> to prepare an accurate annual financial report.

Management's Response – See Corrective Action Plan.

FINDING 2024-002 – Noncompliance

Budgetary Control

The budget is an instrument of public policy. A governing board expresses its desires for using a government's limited resources through its appropriations. Ohio Rev. Code Section 5705 deals with a variety of budgetary requirements that all subdivisions must comply with in order to ensure fiscal responsibility.

In performing the audit we noted several violations of budgetary law which, although they do not in and of themselves, result in errors in financial reporting, may lead to the Village making financial decisions based on incorrect or incomplete information. We noted violations of the following:

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

**VILLAGE OF WINTERSVILLE
JEFFERSON COUNTY**

**SCHEDULE OF FINDINGS
FOR THE YEARS ENDED DECEMBER 31, 2024 AND 2023**

FINDINGS RELATED TO THE FINANCIAL STATEMENTS REQUIRED TO BE REPORTED IN ACCORDANCE WITH GAGAS (Continued)
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FINDING 2024-002 – Noncompliance (Continued)

Budgetary Control (Continued)

In 2024, budgetary expenditures exceeded appropriation authority in the Systemwide Meter Replacement Fund by \$334,825 and the Sanitary Sewer Rehab – Phase 6 Fund by \$4,215.

Ohio Revised Code § 5705.39 provides that total appropriations from each fund shall not exceed the total of the estimated revenue available for expenditure there-from, as certified by the county budget commission.

In 2023, appropriation authority exceeded estimated revenue in the General Fund by \$584 and the Police Levy (1978) Fund by \$5,897 for the year ended December 31, 2023.

In 2024, appropriation authority exceeded estimated revenue in the General Fund by \$114,261, the Coronavirus Relief Fund by \$125,944, the Water Meter Fund by \$3,497, and the Sewer Operating Fund by \$23,082 for the year ended December 31, 2024.

In addition, The Village did not have a control procedure in place to ensure that appropriations and estimated receipts, as authorized by the Board of Trustees and approved by the County Budget Commission, were reconciled to the appropriations and estimated receipts posted to the accounting system. This resulted in incorrect amounts posted to the accounting system and information available to Village officials to monitor year-to-date total comparison of budgeted amounts versus actual amounts was not accurate. We recommend the Village implement procedures to ensure appropriations and estimated receipts are accurately posted to the accounting system and reconciled to the amounts approved by the budget commission after each amendment.

Management and Council should review the requirements of ORC section 5705 to be familiar with these laws and to make sure the Village is complying with applicable sections.

Management’s Response – See Corrective Action Plan.

**VILLAGE OF WINTERSVILLE
JEFFERSON COUNTY**

**SUMMARY SCHEDULE OF PRIOR FINDINGS –
PREPARED BY MANGEMENT
FOR THE YEARS ENDED DECEMBER 31, 2024 AND 2023**

Finding Number	Finding Summary	Status	Additional Information
2022-001	Financial Reporting	Not Corrected	N/A
2022-002	Significant Deficiency – Debt Schedule	Corrected	N/A

**VILLAGE OF WINTERSVILLE
JEFFERSON COUNTY**

**CORRECTIVE ACTION PLAN - PREPARED BY MANAGEMENT
FOR THE YEARS ENDED DECEMBER 31, 2024 AND 2023**

Finding Number	Planned Corrective Action	Anticipated Completion Date	Responsible Contact Person
2024-001	The Village will attempt to correctly post all transactions in the future. The Village will review the Village Handbook and review financial statements and notes prior to submitting to the Hinkle system.	Immediately	Melanie Smith, Traveling Clerk
2024-002	The Village will review Ohio Revised Code Section 5705 to comply with applicable sections, and perform regular reviews of estimated resource and appropriations.	Immediately	Melanie Smith, Traveling Clerk

OHIO AUDITOR OF STATE KEITH FABER



VILLAGE OF WINTERSVILLE

JEFFERSON COUNTY

AUDITOR OF STATE OF OHIO CERTIFICATION

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



Certified for Release 7/31/2025

65 East State Street, Columbus, Ohio 43215
Phone: 614-466-4514 or 800-282-0370

This report is a matter of public record and is available online at
www.ohioauditor.gov