



OHIO AUDITOR OF STATE KEITH FABER



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INDEPENDENT ACCOUNTANTS' REPORT ON APPLYING AGREED-UPON PROCEDURES

Village of Lucas
Richland County
101 First Avenue
Lucas, Ohio 44843

We have performed the procedures enumerated below, which were agreed to by the Village Council, Mayor and the management of the Village of Lucas, Richland County, Ohio (the Village), on the receipts, disbursements and balances recorded in the Village's cash basis accounting records for the years ended December 31, 2018 and 2017 and certain compliance requirements related to those transactions and balances, included in the information provided to us by the management of the Village. The Village is responsible for the receipts, disbursements and balances recorded in the cash basis accounting records for the years ended December 31, 2018 and 2017 and certain compliance requirements related to these transactions and balances included in the information provided to us by the Village. The sufficiency of the procedures is solely the responsibility of the parties specified in this report. Consequently, we make no representation regarding the sufficiency of the procedures described below either for the purpose for which this report has been requested or for any other purpose.

This report only describes exceptions exceeding \$10.

Cash and Investments

1. We recalculated the December 31, 2018 and December 31, 2017 bank reconciliations. We found no exceptions.
2. We agreed the January 1, 2017 beginning fund balances recorded in the Fund Report to the December 31, 2016 balances in the documentation in the prior year Agreed-Upon Procedures working papers. We found no exceptions. We also agreed the January 1, 2018 beginning fund balances recorded in the Fund Report to the December 31, 2017 balances in the Fund Report. We found no exceptions.
3. We agreed the totals per the bank reconciliations to the total of the December 31, 2018 and 2017 fund cash balances reported in the Fund Report. The amounts agreed.
4. We confirmed the December 31, 2018 bank account balances with the Village's financial institutions. We found no exceptions. We also agreed the confirmed balances to the amounts appearing in the December 31, 2018 bank reconciliation without exception.
5. We selected a sample (agreed upon) of five reconciling debits (such as outstanding checks) from the December 31, 2018 bank reconciliation:
 - a. We traced each debit to the subsequent January bank statement. We found no exceptions.
 - b. We traced the amounts and dates to the check register, to determine the debits were dated prior to December 31. There were no exceptions.

Cash and Investments (Continued)

6. We inspected investments held at December 31, 2018 and December 31, 2017 to determine that they:
 - a. Were of a type authorized by Ohio Rev. Code Sections 135.13, 135.14 or 135.144. We found no exceptions.
 - b. Mature within the prescribed time limits noted in Ohio Rev. Code Section 135.13 or 135.14. We noted no exceptions.

Water, Sewer, and Electric Fund Charges for Services

1. We selected a sample (agreed upon) of 10 Water, Sewer, and Electric Fund collection cash receipts from the year ended December 31, 2018 and 10 Water, Sewer, and Electric Fund collection cash receipts from the year ended 2017 recorded in the PayIn Summary Journal and determined whether the:
 - a. Receipt amount per the PayIn Summary Journal agreed to the amount recorded to the credit of the customer's account in the Billing Edit Report. The amounts agreed.
 - b. Amount charged for the related billing period:
 - i. Agreed with the debit to accounts receivable in the Billing Edit Report for the billing period. We found no exceptions.
 - ii. Complied with rates in force during the audit period multiplied by the consumption amount recorded for the billing period, plus any applicable late penalties, plus unpaid prior billings. We found no exceptions.
 - c. Receipt was posted to the proper funds, and was recorded in the year received. We found no exceptions.
2. We observed the Bill Register and the Penalty Register Reports.
 - a. These reports listed \$71,102.05 and \$68,302.81 of accounts receivable as of December 31, 2018 and 2017, respectively.
 - b. Of the total receivables reported in the preceding procedure, \$365.95 and \$614.61 were recorded as more than 90 days delinquent.
3. We observed the Transaction List – Adjustments report.
 - a. This report listed a total of \$639.97 and \$11,972.48 non-cash receipts adjustments for the years ended December 31, 2018 and 2017, respectively.
 - b. We selected a sample (agreed upon) of five non-cash adjustments from 2018 and five non-cash adjustments from 2017, and observed that the Mayor approved each adjustment.

Debt

1. From the prior agreed-upon procedures documentation, we observed the following loans were outstanding as of December 31, 2016. These amounts agreed to the Village's January 1, 2017 balances on the summary we used in procedure 3.

Issue	Principal outstanding as of December 31, 2016:
2016 Commercial Loan – Water Tank	\$35,000
2008 OPWC Loan – Waterline Extension	\$186,855
2011 OWDA Loan – Water Treatment Plant	\$76,771

2. We inquired of management, and inspected the Revenue Statement and Expense Statement for evidence of debt issued during 2018 or 2017 or debt payment activity during 2018 or 2017. All debt agreed to the summary we used in procedure 3.

Debt (Continued)

3. We obtained a summary of loan debt activity for 2018 and 2017 and agreed principal and interest payments from the related debt amortization schedules to Water Fund payments reported in the Check Register. We also compared the date the debt service payments were due to the date the Village made the payments. We found no exceptions.

Payroll Cash Disbursements

1. We selected one payroll check for five employees from 2018 and one payroll check for five employees from 2017 from the Check Register and:
 - a. We compared the hours and pay rate, or salary recorded in the Check Register to supporting documentation (timecard, legislatively or statutorily-approved rate or salary). We found no exceptions.
 - b. We inspected the fund and account codes to which the check was posted to determine the posting was reasonable based on the employees' duties as documented in the employees' personnel files and minute record. We also confirmed the payment was posted to the proper year. We found no exceptions.
2. For any new employees selected in procedure 1 we inspected the employees' personnel files and minute record for the following information and compared it with the information used to compute gross and net pay related to this check:
 - a. Name
 - b. Authorized salary or pay rate
 - c. Department(s) and fund(s) to which the check should be charged
 - d. Retirement system participation and payroll withholding
 - e. Federal, State & Local income tax withholding authorization and withholding
 - f. Any other deduction authorizations (deferred compensation, etc.)

We found no exceptions related to procedures a. – f. above.

3. We inspected the last remittance of tax and retirement withholdings for the year ended December 31, 2018 to confirm remittances were timely paid, and if the amounts paid agreed to the amounts withheld, plus the employer's share where applicable, during the final withholding period during 2018. We observed the following:

Withholding (plus employer share, where applicable)	Date Due	Date Paid	Amount Due	Amount Paid
Federal income taxes & Medicare (and social security, for employees not enrolled in pension system)	January 31, 2019	January 10, 2019	\$7,658.09	\$7,658.09
State income taxes	January 31, 2019	January 23, 2019	\$4,265.42	\$4,265.42
OPERS retirement	January 30, 2019	December 31, 2018	\$4,058.60	\$4,058.60

Non-Payroll Cash Disbursements

1. We selected a sample (agreed upon) of 10 disbursements from the Check Register for the year ended December 31, 2018 and 10 from the year ended 2017 and determined whether:
 - a. The disbursements were for a proper public purpose. We found no exceptions.
 - b. The check number, date, payee name and amount recorded on the returned, canceled check agreed to the check number, date, payee name and amount recorded in the Check Register and to the names and amounts on the supporting invoices. We found no exceptions.
 - c. The payment was posted to a fund consistent with the restricted purpose for which the fund's cash can be used. We found no exceptions.
 - d. The fiscal officer certified disbursements requiring certification or issued a *Then and Now Certificate*, as required by Ohio Rev. Code Section 5705.41(D). We found no exceptions.

Compliance – Budgetary

1. We compared the total estimated receipts from the *Amended Official Certificate of Estimated Resources*, required by Ohio Rev. Code Section 5705.36(A)(1), to the amounts recorded in the Revenue Statement for the General, State Highway and Electric funds for the years ended December 31, 2018 and 2017. The amounts agreed.
2. We inspected the appropriation measures adopted for 2018 and 2017 to determine whether, for the General, State Highway and Electric funds, the Council appropriated separately for "each office, department, and division, and within each, the amount appropriated for personal services," as is required by Ohio Rev. Code Section 5705.38(C). We found no exceptions.
3. We compared total appropriations required by Ohio Rev. Code Sections 5705.38 and 5705.40, to the amounts recorded in the Posting Appropriations Journal for 2018 and 2017 for the following funds: General, State Highway and Electric. The amounts on the appropriation resolutions agreed to the amounts recorded in the Posting Appropriations Journal report.
4. Ohio Rev. Code Sections 5705.36(A)(5) and 5705.39 prohibits appropriations from exceeding the certified resources. We compared total appropriations to total certified resources for the General, State Highway and Electric funds for the years ended December 31, 2018 and 2017. There were no funds for which appropriations exceeded certified resources.
5. Ohio Rev. Code Section 5705.41(B) prohibits expenditures (disbursements plus certified commitments) from exceeding appropriations. We compared total expenditures to total appropriations for the years ended December 31, 2018 and 2017 for the General, State Highway and Electric funds, as recorded in the Expense Statement. We observed no funds for which expenditures exceeded appropriations.
6. Ohio Rev. Code Section 5705.09 requires establishing separate funds to segregate externally-restricted resources. We inspected the Revenue Statement for evidence of new restricted receipts requiring a new fund during December 31, 2018 and 2017. We also inquired of management regarding whether the Village received new restricted receipts. We observed no evidence of new restricted receipts for which Ohio Rev. Code Section 5705.09 would require the Village to establish a new fund.
7. For funds existing in prior years, we inspected the fund activity to determine whether the fund is still being used for the statutorily approved purpose and that all the required funds were established. All the required funds were established and no funds for which the statutorily approved purpose was no longer valid were included on the accounting records.

Compliance – Budgetary (Continued)

8. We inspected the 2018 and 2017 Revenue Statement and Expense Statement for evidence of interfund transfers exceeding \$1,000 which Ohio Rev. Code Sections 5705.14 - .16 restrict. We found no evidence of transfers these Sections prohibit.
9. We inquired of management and inspected the Revenue Statement and Expense Statement to determine whether the Village elected to establish reserve accounts permitted by Ohio Rev. Code Section 5705.13. The Village did not establish these reserves.
10. We inspected the Fund Report for the years ended December 31, 2018 and 2017 for negative cash fund balance. Ohio Rev. Code Section 5705.10(I) provides that money paid into a fund must be used for the purposes for which such fund is established. As a result, a negative fund cash balance indicates that money from one fund was used to cover the expenses of another. There were no funds having negative cash fund balances.

Compliance – Contracts & Expenditures

1. We inquired of management and inspected the Check Register for the years ended December 31, 2018 and 2017 to determine if the Village proceeded by force account (i.e. used its own employees) to maintain or repair roads (cost of project exceeding \$30,000) or to construct or reconstruct Village roads (cost of project \$30,000/per mile) for which Ohio Rev. Code Sections 117.16(A) and 723.52 requires the Village engineer, or officer having a different title but the duties and functions of an engineer, to complete a force account project assessment form (i.e., cost estimate). We identified no projects requiring the completion of the force account assessment form.

Compliance – American Municipal Power Joint Venture Debt Covenant Requirements

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

Using information from the Village's unadjusted receipts and disbursements ledger, we calculated the cash basis debt coverage including other available funds (as defined) for its OMEGA JV2 for the years ended December 31, 2018 and 2017.

For the year ended December 31, 2018, the ratio of the Village's Electric Utility receipts to OMEGA JV2 debt service disbursements was 27.57, meeting the Village's debt covenant obligation of 1.10 times set forth in Appendix M, Section 11(A) of the Joint Venture Agreement.

For the year ended December 31, 2017, this ratio was 19.65, thus meeting the Village's debt covenant obligation.

Exhibit JV2 & JV5 presents the supporting calculations.

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

Using information from the Village's unadjusted receipts and disbursements ledger, we calculated the cash basis debt coverage for its OMEGA JV5 for the years ended December 31, 2018 and 2017.

Compliance – American Municipal Power Joint Venture Debt Covenant Requirements (Continued)

For the year ended December 31, 2018, the ratio of the Village's Electric Utility receipts to OMEGA JV5 debt service disbursements was 2.53, meeting the Village's debt covenant obligation of 1.10 times set forth in Section 17(A) of the Joint Venture Agreement.

For the year ended December 31, 2017, this ratio was 1.99, thus meeting the Village's debt covenant obligation.

Exhibit JV2 & JV5 presents the supporting calculations.

Other Compliance

1. Ohio Rev. Code Section 117.38 requires villages to file their financial information in the HINKLE system within 60 days after the close of the fiscal year. This statute also permits the Auditor of State to extend the deadline for filing a financial report and establish terms and conditions for any such extension. Auditor of State established policies regarding the filing of complete financial statements, as defined in AOS Bulletin 2015-007 in the Hinkle System. We confirmed the Village filed their complete financial statements, as defined by AOS Bulletin 2015-007 and Auditor of State established policy within the allotted timeframe for the years ended December 31, 2018 and 2017 in the Hinkle system.
2. For all credit card accounts we obtained:
 - copies of existing internal control policies,
 - a lists of authorized users, and
 - a list of all credit card account transactions.
 - a. We inspected the established policy obtained above and determined it is:
 - i. in compliance with the HB 312 statutory requirements, and
 - ii. implemented by the Village.

We found no exceptions.

- b. We selected 3 credit card transactions for testing. For selected transactions we inspected documentation to determine that:
 - i. Use was by an authorized user within the guidelines established in the policy, and
 - ii. Each transaction was supported with original invoices and for a proper public purpose.

We found no exceptions.

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

This report is to provide assistance in the evaluation of the Village's receipts, disbursements and balances recorded in their cash-basis accounting records for the years ended December 31, 2018 and 2017, and certain compliance requirements related to these transactions and balances and is not suitable for any other purpose.

A handwritten signature in black ink that reads "Keith Faber". The signature is written in a cursive, flowing style.

Keith Faber
Auditor of State

Columbus, Ohio

October 11, 2019

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EXHIBIT JV 2 & JV 5
AMP Ohio Revenue Coverage Calculation
ELECTRIC FUND
Name of government: Village of Lucas
Basis of Accounting: Cash

UNAUDITED Year 2018
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Statement of Revenues, Expenses and Changes in Fund Balances

Operating Revenues

Charges for Services	\$ 549,928
kWh Tax Collected in Rates	\$ -
Other Operating (Miscellaneous) Revenues	\$ 2,684
Total Operating Revenues	\$ 552,612

Operating Expenses

Personal Services	\$ 114,761
Purchased Power AMP-Ohio (Including Gorsuch/JV5/JV2 Debt Service if recorded with Purch Pwr)	\$ 370,810
Other Purchased Power Expenses	\$ 33,123
Depreciation (GAAP) / Capital outlay (cash basis)	\$ 8,232
<u>Generation Expenses (If Applicable)</u>	
Fuel Expense	\$ -
Operations	\$ -
Maintenance	\$ -
kWh Tax Paid to General Fund	\$ -
kWh Tax Paid to State	\$ 254
Materials & Supplies	\$ 14,676
Other Operating Expenses	\$ 761
Total Operating Expenses	\$ 542,617
Total Operating Income	\$ 9,995

Nonoperating Income/Expenses

Non Operating Income	\$ 1,069
Non Operating Expenses	\$ (4,592)
Net Nonoperating Revenue	\$ (3,523)

Transfers

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

Fund Balance - January 1	\$ 298,171
Fund Balance - December 31	\$ 304,643

EXHIBIT JV 2 & JV 5
AMP Ohio Revenue Coverage Calculation
ELECTRIC FUND
Name of government: Village of Lucas
Basis of Accounting: Cash

Electric Capital Fund (Complete only if there is a separate Electric Capital Fund)

Beginning Balance	\$	-
Transfers In	\$	-
Sub-Total	\$	-
<u>Less: Payments</u>		
Routine Capital Outlays/Expenses	\$	8,232
Major Capital Outlays/Expenses	\$	-
Sub-Total	\$	8,232
Ending Fund Balance	\$	<u>(8,232)</u>

Electric Debt Service Fund (Complete only if there is a separate Electric Debt Service Fund)

Beginning Fund Balance		
Transfers In		_____
Sub-Total	\$	-
<u>Less: Debt Service Principal + interest Paid</u>		
OMEGA JV5 principal + interest	\$	11,619
OMEGA JV2 principal + interest	\$	290
other AMP-Ohio Loan principal + interest	\$	-
Other Debt Service prin + int	\$	-
Total Debt Service Paid	\$	<u>11,909</u>
Ending Fund Balance	\$	<u>(11,909)</u>

EXHIBIT JV 2 & JV 5
AMP Ohio Revenue Coverage Calculation
ELECTRIC FUND
Name of government: Village of Lucas
Basis of Accounting: Cash

Calculation of Debt Coverage:

<u>JV5</u>			
1	Operating Income (From Above)	\$	9,995
2	Add back: JV5 Debt Service (If included above as Operating Expense)	\$	11,619
3	JV2 Debt Service (If included above as Operating Expense)	\$	290
4	Other Electric System Debt Service (If included above as Operating Expense)	\$	-
5	Depreciation (GAAP) / Capital outlay (cash basis)	\$	8,232
6	kWh Tax from General Fund Included in either Transfers In or Operating Income	\$	-
		\$	-
7	Adjusted Operating Income Available for Debt Service (L1+L2+L3+L4+L5+L6)	\$	<u>30,136</u>
8	Debt: Omega JV5 Debt Service	\$	11,619
9	OMEGA JV2 Debt Service	\$	290
10	Other Electric System Debt Service	\$	-
11	Total Electric System Debt Service(L8+L9+L10)	\$	<u>11,909</u>
12	Coverage (JV5 Covenants require 110% or 1.1 times coverage of all debt) (L7/L11)		<u>2.5305</u> Times
<u>JV2</u>			
13	Other Electric System Debt Service (Total Adjusted for Total AMP-Ohio Loan P&I paid)	\$	-
14	Other Funds Available for Debt Service		
15	Beginning of year Cash and Cash Equivalents	\$	298,171
16	Debt Service Reserve Fund (If applicable)	\$	-
17	Total Other Funds Available for Debt Service (L15+L16)	\$	<u>298,171</u>
18	Coverage (JV2 Covenants require 110% or 1.1 times coverage of all debt) ((L7+L17)/(L11-L10+L13))		<u>27.5680</u> Times

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

1 Months Revenues (Average) [equals charges for services / 12]	\$	45,827
Fund Balance	\$	304,643
Months of Electric Fund Balance "in reserve" (i.e. on hand)		6.6

EXHIBIT JV 2 & JV 5
AMP Ohio Revenue Coverage Calculation
ELECTRIC FUND
Name of government: Village of Lucas
Basis of Accounting: Cash

UNAUDITED Year 2017
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Statement of Revenues, Expenses and Changes in Fund Balances

Operating Revenues

Charges for Services	\$ 489,247
kWh Tax Collected in Rates	\$ -
Other Operating (Miscellaneous) Revenues	\$ 4,051
Total Operating Revenues	\$ 493,298

Operating Expenses

Personal Services	\$ 106,824
Purchased Power AMP-Ohio (Including Gorsuch/JV5/JV2 Debt Service if recorded with Purch Pwr)	\$ -
Other Purchased Power Expenses	\$ 356,703
Depreciation (GAAP) / Capital outlay (cash basis)	\$ 34,471
<u>Generation Expenses (If Applicable)</u>	
Fuel Expense	\$ -
Operations	\$ -
Maintenance	\$ -
kWh Tax Paid to General Fund	\$ -
kWh Tax Paid to State	\$ -
Materials & Supplies	\$ 11,384
Other Operating Expenses	\$ 805
Total Operating Expenses	\$ 510,187
Total Operating Income	\$ (16,889)

Nonoperating Income/Expenses

Non Operating Income	\$ 1,810
Non Operating Expenses	\$ -
Net Nonoperating Revenue	\$ 1,810

Transfers

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

Fund Balance - January 1	\$ 313,250
Fund Balance - December 31	\$ 298,171

EXHIBIT JV 2 & JV 5
AMP Ohio Revenue Coverage Calculation
ELECTRIC FUND
Name of government: Village of Lucas
Basis of Accounting: Cash

Electric Capital Fund (Complete only if there is a separate Electric Capital Fund)

Beginning Balance	\$	-
Transfers In	\$	-
Sub-Total	\$	-
<u>Less: Payments</u>		
Routine Capital Outlays/Expenses	\$	34,471
Major Capital Outlays/Expenses	\$	-
Sub-Total	\$	34,471
Ending Fund Balance	\$	<u>(34,471)</u>

Electric Debt Service Fund (Complete only if there is a separate Electric Debt Service Fund)

Beginning Fund Balance		
Transfers In		_____
Sub-Total	\$	-
<u>Less: Debt Service Principal + interest Paid</u>		
OMEGA JV5 principal + interest	\$	11,619
OMEGA JV2 principal + interest	\$	6,124
other AMP-Ohio Loan principal + interest		
Other Debt Service prin + int		_____
Total Debt Service Paid	\$	<u>17,743</u>
Ending Fund Balance	\$	<u>(17,743)</u>

EXHIBIT JV 2 & JV 5
AMP Ohio Revenue Coverage Calculation
ELECTRIC FUND
Name of government: Village of Lucas
Basis of Accounting: Cash

Calculation of Debt Coverage:

<u>JV5</u>		
1	Operating Income (From Above)	\$ (16,889)
2	Add back: JV5 Debt Service (If included above as Operating Expense)	\$ 11,619
3	JV2 Debt Service (If included above as Operating Expense)	\$ 6,124
4	Other Electric System Debt Service (If included above as Operating Expense)	\$ -
5	Depreciation (GAAP) / Capital outlay (cash basis)	\$ 34,471
6	kWh Tax from General Fund Included in either Transfers In or Operating Income	\$ -
		<u>\$ -</u>
7	Adjusted Operating Income Available for Debt Service (L1+L2+L3+L4+L5+L6)	<u>\$ 35,325</u>
8	Debt: Omega JV5 Debt Service	\$ 11,619
9	OMEGA JV2 Debt Service	\$ 6,124
10	Other Electric System Debt Service	\$ -
		<u>\$ -</u>
11	Total Electric System Debt Service(L8+L9+L10)	<u>\$ 17,743</u>
12	Coverage (JV5 Covenants require 110% or 1.1 times coverage of all debt) (L7/L11)	<u>1.9909 Times</u>

<u>JV2</u>		
13	Other Electric System Debt Service (Total Adjusted for Total AMP-Ohio Loan P&I paid)	\$ -
14	Other Funds Available for Debt Service	
15	Beginning of year Cash and Cash Equivalents	\$ 313,250
16	Debt Service Reserve Fund (If applicable)	\$ -
		<u>\$ -</u>
17	Total Other Funds Available for Debt Service (L15+L16)	<u>\$ 313,250</u>
18	Coverage (JV2 Covenants require 110% or 1.1 times coverage of all debt) ((L7+L17)/(L11-L10+L13))	<u>19.6458 Times</u>

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

1 Months Revenues (Average) [equals charges for services / 12]	\$ 40,771
Fund Balance	\$ 298,171
Months of Electric Fund Balance "in reserve" (i.e. on hand)	7.3

OHIO AUDITOR OF STATE KEITH FABER



VILLAGE OF LUCAS

RICHLAND 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
NOVEMBER 7, 2019