

VILLAGE OF NORTH HAMPTON

CLARK COUNTY

REGULAR AUDIT

FOR THE YEARS ENDED DECEMBER 31, 2013 AND 2012



Dave Yost • Auditor of State

Village Council
Village of North Hampton
250 West Clark Street
P.O. Box 457
North Hampton, Ohio 45349

We have reviewed the *Independent Auditors' Report* of the Village of North Hampton, Clark County, prepared by Manning & Associates CPAs, LLC, for the audit period January 1, 2012 through December 31, 2013. 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 North Hampton is responsible for compliance with these laws and regulations.

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

Dave Yost
Auditor of State

August 8, 2014

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**VILLAGE OF NORTH HAMPTON
CLARK COUNTY**

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Manning & Associates

Certified Public Accountants, LLC

John M. Manning, CPA • Sandra L. Comer, CPA • John C. Bensman, CPA • John M Keller, CPA

INDEPENDENT AUDITORS' REPORT

Village Council
Village of North Hampton
Clark County
250 West Clark Street
P.O. Box 457
North Hampton, Ohio 45349

Report on the Financial Statements

We have audited the accompanying financial statements and related notes of the Village of North Hampton, Clark County, Ohio, (the Village), as of and for the years ended December 31, 2013 and 2012.

Management's Responsibility for the Financial Statements

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

Auditor's Responsibility

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

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

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

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

As described in Note 1 of the financial statements, the Village prepared these financial statements using the accounting basis permitted by the financial reporting provisions of Ohio Revised Code Section 117.38 and Ohio Administrative Code Section 117-2-03(D), which is an accounting basis other than accounting principles generally accepted in the United States of America, to satisfy requirements.

The effects on the financial statements of the variances between the regulatory basis of accounting described in Note 1 and accounting principles generally accepted in the United States of America, although not reasonably determinable, are presumed to be material.

Adverse Opinion on U.S. Generally Accepted Accounting Principles

In our opinion, because of the significance of the matter discussed in the *Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles* paragraph, the financial statements referred to above do not present fairly, in accordance with accounting principles generally accepted in the United States of America, the financial position of the Village as of December 31, 2013 and 2012, or changes in financial position or cash flows thereof for the years then ended.

Opinion on Regulatory Basis of Accounting

In our opinion, the financial statements referred to above present fairly, in all material respects, the combined cash balances of the Village of North Hampton, Clark County, as of December 31, 2013 and 2012, and its combined cash receipts and disbursements for the years then ended in accordance with the financial reporting provisions Ohio Revised Code Section 117.38 and Ohio Administrative Code Section 117-2-03(D) permits, described in Note 1.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated June 13, 2014, on our consideration of the Village's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements and other matters. That report describes the scope of our internal control testing over financial reporting and compliance, and the results of that testing, and does not opine on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Village's internal control over financial reporting and compliance.

**MANNING
ASSOCIATES CPAs
LLC**
Manning & Associates CPAs, LLC
Dayton, Ohio

Digitally signed by MANNING ASSOCIATES
CPAs LLC
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June 13, 2014

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**VILLAGE OF NORTH HAMPTON
CLARK COUNTY**

COMBINED STATEMENT OF CASH RECEIPTS, CASH DISBURSEMENTS, AND CHANGES
IN FUND CASH BALANCES (CASH BASIS) - ALL GOVERNMENTAL FUND TYPES
FOR THE YEAR ENDED DECEMBER 31, 2013

	<u>Governmental Fund Types</u>		Total (Memorandum Only)
	<u>General</u>	<u>Special Revenue</u>	
Cash Receipts			
Local Taxes	\$ 28,077	\$ 0	\$ 28,077
Intergovernmental Revenues	3,083	23,511	26,594
Fines, Licenses and Permits	226,048	0	226,048
Earnings on Investments	58	0	58
Miscellaneous	4,264	0	4,264
<i>Total Cash Receipts</i>	<u>261,530</u>	<u>23,511</u>	<u>285,041</u>
Cash Disbursements			
Current:			
Security of Persons and Property	\$ 174,583	\$ 0	\$ 174,583
Leisure Time Activities	4,779	0	4,779
Transportation	0	15,435	15,435
General Government	89,750	0	89,750
<i>Total Cash Disbursements</i>	<u>269,112</u>	<u>15,435</u>	<u>284,547</u>
<i>Excess of Receipts Over/(Under) Disbursements</i>	<u>(7,582)</u>	<u>8,076</u>	<u>494</u>
 <i>Net Change in Fund Cash Balances</i>	 (7,582)	 8,076	 494
<i>Fund Cash Balances, January 1</i>	<u>21,639</u>	<u>95,361</u>	<u>117,000</u>
Fund Cash Balances, December 31			
Restricted	3,331	103,437	106,768
Unassigned (Deficit)	10,726	0	10,726
<i>Fund Cash Balances, December 31</i>	<u>\$ 14,057</u>	<u>\$ 103,437</u>	<u>\$ 117,494</u>

The Notes to the Financial Statements are an integral part of this statement.

**VILLAGE OF NORTH HAMPTON
CLARK COUNTY**

COMBINED STATEMENT OF CASH RECEIPTS, CASH DISBURSEMENTS, AND
CHANGES IN FUND CASH BALANCES (CASH BASIS) -
ALL PROPRIETARY AND FIDUCIARY FUND TYPES
FOR THE YEAR ENDED DECEMBER 31, 2013

	<u>Proprietary Fund Type</u>	<u>Fiduciary Fund Type</u>	<u>Totals (Memorandum Only)</u>
	<u>Enterprise</u>	<u>Agency</u>	
Operating Cash Receipts			
Charges for Services	\$ 370,530	\$ 0	\$ 370,530
Fines, Licenses and Permits	0	227,692	227,692
<i>Total Operating Cash Receipts</i>	<u>370,530</u>	<u>227,692</u>	<u>598,222</u>
Operating Cash Disbursements			
Personal Services	\$ 10,725	\$ 0	\$ 10,725
Contractual Services	289,228	0	289,228
Supplies and Materials	18,799	0	18,799
Other	0	226,030	226,030
<i>Total Operating Cash Disbursements</i>	<u>318,752</u>	<u>226,030</u>	<u>544,782</u>
<i>Operating Income (Loss)</i>	<u>51,778</u>	<u>1,662</u>	<u>53,440</u>
Non-Operating Cash Disbursements			
Principal Retirement	146,872	0	146,872
Interest and Other Fiscal Charges	127,197	0	127,197
<i>Total Non-Operating Cash Disbursements</i>	<u>274,069</u>	<u>0</u>	<u>274,069</u>
<i>Income (Loss) before Capital Contributions, Special Item, Extraordinary Item, Transfers and Advances</i>	(222,291)	1,662	(220,629)
Capital Contributions	<u>100,049</u>	<u>0</u>	<u>100,049</u>
<i>Net Change in Fund Cash Balances</i>	(122,242)	1,662	(120,580)
<i>Fund Cash Balances, January 1</i>	<u>339,714</u>	<u>18,103</u>	<u>357,817</u>
Fund Cash Balances, December 31	<u>\$ 217,472</u>	<u>\$ 19,765</u>	<u>\$ 237,237</u>

The Notes to the Financial Statements are an integral part of this statement.

**VILLAGE OF NORTH HAMPTON
CLARK COUNTY**

COMBINED STATEMENT OF CASH RECEIPTS, CASH DISBURSEMENTS, AND CHANGES
IN FUND CASH BALANCES (CASH BASIS) - ALL GOVERNMENTAL FUND TYPES
FOR THE YEAR ENDED DECEMBER 31, 2012

	<u>Governmental Fund Types</u>		Total (Memorandum Only)
	<u>General</u>	<u>Special Revenue</u>	
Cash Receipts			
Local Taxes	\$ 23,410	\$ 0	\$ 23,410
Intergovernmental Revenues	13,100	23,854	36,954
Fines, Licenses and Permits	220,401	0	220,401
Earnings on Investments	90	0	90
Miscellaneous	9,770	0	9,770
<i>Total Cash Receipts</i>	<u>266,771</u>	<u>23,854</u>	<u>290,625</u>
Cash Disbursements			
Current:			
Security of Persons and Property	\$ 147,602	\$ 0	\$ 147,602
Leisure Time Activities	5,102	0	5,102
Transportation	0	9,973	9,973
General Government	93,126	0	93,126
<i>Total Cash Disbursements</i>	<u>245,830</u>	<u>9,973</u>	<u>255,803</u>
<i>Excess of Receipts Over/(Under) Disbursements</i>	<u>20,941</u>	<u>13,881</u>	<u>34,822</u>
 <i>Net Change in Fund Cash Balances</i>	 20,941	 13,881	 34,822
<i>Fund Cash Balances, January 1</i>	<u>698</u>	<u>81,480</u>	<u>82,178</u>
Fund Cash Balances, December 31			
Restricted	2,831	95,361	98,192
Unassigned (Deficit)	18,808	0	18,808
<i>Fund Cash Balances, December 31</i>	<u>\$ 21,639</u>	<u>\$ 95,361</u>	<u>\$ 117,000</u>

The Notes to the Financial Statements are an integral part of this statement.

**VILLAGE OF NORTH HAMPTON
CLARK COUNTY**

COMBINED STATEMENT OF CASH RECEIPTS, CASH DISBURSEMENTS, AND
CHANGES IN FUND CASH BALANCES (CASH BASIS) -
ALL PROPRIETARY AND FIDUCIARY FUND TYPES
FOR THE YEAR ENDED DECEMBER 31, 2012

	<u>Proprietary Fund Type</u>	<u>Fiduciary Fund Type</u>	<u>Totals (Memorandum Only)</u>
	<u>Enterprise</u>	<u>Agency</u>	
Operating Cash Receipts			
Charges for Services	\$ 383,347	\$ 0	\$ 383,347
Fines, Licenses and Permits	0	223,312	223,312
Miscellaneous	9,685	0	9,685
<i>Total Operating Cash Receipts</i>	<u>393,032</u>	<u>223,312</u>	<u>616,344</u>
Operating Cash Disbursements			
Personal Services	\$ 11,696	\$ 0	\$ 11,696
Contractual Services	246,114	0	246,114
Supplies and Materials	21,100	0	21,100
Other	0	223,378	223,378
<i>Total Operating Cash Disbursements</i>	<u>278,910</u>	<u>223,378</u>	<u>502,288</u>
<i>Operating Income (Loss)</i>	<u>114,122</u>	<u>(66)</u>	<u>114,056</u>
Non-Operating Cash Receipts:			
Other Debt Proceeds	61,000	0	61,000
<i>Total Non-Operating Cash Receipts</i>	<u>61,000</u>	<u>0</u>	<u>61,000</u>
Non-Operating Cash Disbursements			
Capital Outlay	84,250	0	84,250
Principal Retirement	140,666	0	140,666
Interest and Other Fiscal Charges	128,653	0	128,653
<i>Total Non-Operating Cash Disbursements</i>	<u>353,569</u>	<u>0</u>	<u>353,569</u>
<i>Income (Loss) before Capital Contributions, Special Item, Extraordinary Item, Transfers and Advances</i>	(178,447)	(66)	(178,513)
Capital Contributions	398,837	0	398,837
<i>Net Change in Fund Cash Balances</i>	220,390	(66)	220,324
<i>Fund Cash Balances, January 1</i>	<u>119,324</u>	<u>18,169</u>	<u>137,493</u>
Fund Cash Balances, December 31	<u>\$ 339,714</u>	<u>\$ 18,103</u>	<u>\$ 357,817</u>

The Notes to the Financial Statements are an integral part of this statement.

**VILLAGE OF NORTH HAMPTON
CLARK COUNTY**

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEARS ENDED DECEMBER 31, 2013 AND 2012

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. Description of the Entity

The Village of North Hampton, Clark County, (the Village) is a body corporate and politic established to exercise the rights and privileges conveyed to it by the constitution and laws of the State of Ohio. The Village is directed by a publicly elected six-member Council. The Village provides general governmental services, water and sewer utilities, park operations (leisure time activities) and police protection.

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

B. Basis of Accounting

These financial statements follow the basis of accounting prescribed or permitted by the Auditor of State, which is similar to the cash receipts and disbursements basis of accounting. Receipts are recognized when received in cash rather than when earned, and disbursements are recognized 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 prescribed or permitted by the Auditor of State.

C. Cash and Investments

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

D. Fund Accounting

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

1. General Fund

The General Fund is the general operating fund. It is used to account for all financial resources except those required to be accounted for in another fund.

2. Special Revenue Funds

These funds account for and report the proceeds of specific sources (other than from trusts or for capital projects) that are restricted to expenditure for specific purposes other than debt services or capital projects. The Village had the following significant Special Revenue Funds:

**VILLAGE OF NORTH HAMPTON
CLARK COUNTY**

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEARS ENDED DECEMBER 31, 2013 AND 2012

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

D. Fund Accounting (Continued)

2. Special Revenue Funds (Continued)

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

State Highway Fund – receives gasoline tax and motor vehicle tax money for the State's share of the cost of constructing, widening, maintaining and reconstructing the state highways.

Permissive Motor Vehicle License Fund – receives motor vehicle license tax money which must be used for highway, roads, streets or bridges.

3. 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 Fund:

Water Fund – This fund receives charges for the services from residents and outside contracted parties to cover the cost of providing water utility.

Sewer Fund – This fund receives charges for the services from residents and outside contracted parties to cover the cost of providing this utility.

4. Fiduciary Fund

Fiduciary funds include agency funds. Agency funds are purely custodial in nature and are used to hold resources for individuals, organizations or other governments. The Village disburses these funds as directed by the individual, organization or other government. The Village had the following significant fiduciary Agency fund:

Mayor's Court Fund (Agency Fund) – The fund reports the financial activity of the Village Mayor's Court fines, forfeitures, and bonds.

**VILLAGE OF NORTH HAMPTON
CLARK COUNTY**

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEARS ENDED DECEMBER 31, 2013 AND 2012

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

E. Budgetary Process

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

1. 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 Council must annually approve appropriation measures and subsequent amendments. The County Budget Commission must also approve the annual appropriation measure. Unencumbered appropriations lapse at year end.

2. Estimated Resources

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

3. Encumbrances

The Ohio Revised Code requires the Village to reserve (encumber) appropriations when individual commitments are made. Encumbrances outstanding at year-end are canceled, and reappropriated in the subsequent year.

A summary of 2013 and 2012 budgetary activity appears in Note 3.

F. Fund Balance

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

Nonspendable

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

Restricted

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

**VILLAGE OF NORTH HAMPTON
CLARK COUNTY**

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEARS ENDED DECEMBER 31, 2013 AND 2012

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

F. Fund Balance (Continued)

Committed

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

Assigned

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

Unassigned

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

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

G. Property, Plant and Equipment

Acquisitions of property, plant and equipment are recorded as disbursements when paid. These items are not reflected as assets on the accompanying financial statements.

H. Accumulated Leave

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

**VILLAGE OF NORTH HAMPTON
CLARK COUNTY**

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEARS ENDED DECEMBER 31, 2013 AND 2012

2. EQUITY IN POOLED CASH AND INVESTMENTS

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

	<u>2013</u>	<u>2012</u>
Deposits:		
Demand Deposits	\$ 354,731	\$ 474,817
Total Deposits	\$ <u>354,731</u>	\$ <u>474,817</u>

Deposits: Deposits are either (1) insured by the Federal Depository Insurance Corporation, or (2) collateralized by the financial institution's public entity deposit pool.

**VILLAGE OF NORTH HAMPTON
CLARK COUNTY**

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEARS ENDED DECEMBER 31, 2013 and 2012

3 BUDGETARY ACTIVITY

Budgetary activity for the years ending December 31, 2013 and 2012 as follows:

2013 Budgeted vs. Actual Receipts

Fund Type	Budgeted Receipts	Actual Receipts	Variance
General	\$ 255,766	\$ 261,530	\$ 5,764
Special Revenue	22,900	23,511	611
Enterprise Funds	537,000	470,579	(66,421)
Total	<u>\$ 815,666</u>	<u>\$ 755,620</u>	<u>\$ (60,046)</u>

2013 Budgeted vs. Actual Budgetary Basis Expenditures

Fund Type	Appropriation Authority	Budgetary Expenditures	Variance
General	\$ 265,560	\$ 269,112	\$ (3,552)
Special Revenue	22,945	15,435	7,510
Enterprise Funds	584,923	592,821	(7,898)
Total	<u>\$ 873,428</u>	<u>\$ 877,368</u>	<u>\$ (3,940)</u>

2012 Budgeted vs. Actual Receipts

Fund Type	Budgeted Receipts	Actual Receipts	Variance
General	\$ 262,075	\$ 266,771	\$ 4,696
Special Revenue	22,900	23,854	954
Enterprise Funds	857,020	852,869	(4,151)
Total	<u>\$ 1,141,995</u>	<u>\$ 1,143,494</u>	<u>\$ 1,499</u>

2012 Budgeted vs. Actual Budgetary Basis Expenditures

Fund Type	Appropriation Authority	Budgetary Expenditures	Variance
General	\$ 245,003	\$ 245,830	\$ (827)
Special Revenue	21,206	9,973	11,233
Enterprise Funds	557,586	632,479	(74,893)
Total	<u>\$ 823,795</u>	<u>\$ 888,282</u>	<u>\$ (64,487)</u>

**VILLAGE OF NORTH HAMPTON
CLARK COUNTY**

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEARS ENDED DECEMBER 31, 2013 AND 2012

3. BUDGETARY ACTIVITY (Continued)

Compliance

Ohio Rev. Code section 5705.41, the Village cannot expend money unless it has been appropriated. General and Water Operating funds expenditures exceeded the amounts appropriated in 2013 by \$3,552 and \$19,799, respectively; and in 2012 the General and Sewer Operating funds by \$828 and \$86,477, respectively.

4. PROPERTY TAX

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

Public utilities are also taxed on personal and real property located within the Village.

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

5. DEBT

Debt outstanding at December 31, 2013 was as follows:

	<u>Principal</u>	<u>Interest</u>
United States Dept. of Agriculture (USDA)	\$ 909,000	5.125%
OWDA Loan - #3772 Water Treatment	730,859	4.340%
OWDA Loan - #4276 Sewer Line	817,040	1.000%
OWDA Loan - #4547 Water Line	1,373,655	1.500%
OWDA Loan - #4817 Water Line	747,949	1.500%
OWDA Loan - #5999 Water Tower	114,263	1.500%
Security National Bank Loan 1548549	28,234	7.875%
Security National Bank Loan 1204110412092	56,332	4.260%
Total	<u>\$4,777,332</u>	

The Village received a loan from the United State Department of Agriculture (USDA). The USDA loan relates to the construction and installation of a municipal sewer system. The loan will be repaid in annual payments through 2040 with an interest rate of 5.125%. The loan is collateralized by sewer receipts.

**VILLAGE OF NORTH HAMPTON
CLARK COUNTY**

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEARS ENDED DECEMBER 31, 2013 AND 2012

5. DEBT (Continued)

The Ohio Water Development Authority (OWDA) #3772 Water Treatment Loan was used to fund the expansion and renovations of the water treatment plant. The Village was approved for \$878,160 at 4.34% interest. The loan is collateralized by receipts from South Bay, LLC who is to pay 10 semiannual payments of \$25,000 less tap fees collected by the Village. In addition, the Village collects receipts from German Township who is responsible for semi-annual payments of \$12,700 each. German Township, on July 18, 2012, remitted to the Village, their portion of the outstanding agreement in the amount of \$257,397; which paid their portion in full. The Village has retained the payoff funds in the Water fund as of December 31, 2013.

The Ohio Water Development Authority (OWDA) #4276 Sewer Line Loan was obtained to fund the upgrades and expansion of the Villages sewer system. The Village was approved for \$1,030,722 at 1.0% interest. The Village will make semi-annual payments beginning July 1, 2005 with a maturity date of July 1, 2036. The loan is collateralized by receipts from contractual obligations shared by Northwestern Local Schools (semi-annual payments of \$9,225 each) and Chateau Estates Mobile Home Park (semi-annual payments of \$10,825). These receipts total \$40,100 annually.

The Ohio Water Development Authority (OWDA) #4547 Water Line Loan was used to fund the improvements of the water system. The Village was approved for \$1,618,799 at 1.5% interest. The Village will make semi-annual principal and interest payments began July 1, 2008 with a maturity date of July 1, 2038. The loan will be collateralized by receipts from contractual obligations with Northwestern Local Schools (semi-annual payments of \$12,405 each). In addition, the Village also collects revenue from metered utilities provided to Northwestern Local Schools.

The Ohio Water Development Authority (OWDA) #4817 Water Line Loan was used to fund the expansion of the water line. The Village was approved for \$944,894 at 1.5% interest. The Village will make semi-annual principal and interest payments beginning July 1, 2010 with a maturity date of January 1, 2040.

The Ohio Water Development Authority (OWDA) #5999 Water Tower Loan was used to fund the refurbishment of the water tower and equipment. The Village was approved for \$119,033 at 1.5% interest. The Village is due to begin repaying the loan July 1, 2012 with a maturity date of July 1, 2042.

The Village obtained a Sewer Improvement Bond during 2006 in the amount of \$60,500 from Security National Bank for financing sewer improvements within the Village. Fixed annual payments of \$4,033 plus interest are due beginning August 15, 2006 with a maturity date of August 15, 2020. Interest rates change every three years and are subject to change August 15, 2012.

The Village obtained a Water System Revenue Bond during 2012 in the amount of \$61,000 from Security National Bank for water improvements within the Village. Fixed quarterly payments of \$1,388 plus interest are due beginning July 15, 2012 with a maturity date of April 15, 2027. Interest rates are adjusted after five years and are subject to adjustment July 15, 2017.

**VILLAGE OF NORTH HAMPTON
CLARK COUNTY**

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEARS ENDED DECEMBER 31, 2013 AND 2012

6. DEBT (Continued)

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

Year Ending December 31	Security National Bank Loans		OWDA Loans		USDA Sewer Loan	
	Principal	Interest	Principal	Interest	Principal	Interest
2014	\$ 7,194	\$ 3,960	\$126,089	72,848	\$ 16,000	\$ 46,586
2015	7,332	3,597	128,437	70,501	17,000	45,766
2016	7,471	3,234	130,845	68,093	18,000	44,895
2017	7,617	2,879	133,317	65,621	19,000	43,973
2018	7,767	2,522	135,852	63,086	20,000	42,999
2019-2023	29,418	7,243	719,711	274,979	116,000	198,594
2024-2028	17,767	1,536	794,190	203,496	149,000	165,640
2028-2033	0	0	879,763	114,928	191,000	123,308
2034-2038	0	0	668,067	29,127	246,000	69,086
2039-2042	0	0	67,495	1,269	117,000	9,069
Total	\$ 84,566	\$ 24,971	\$ 3,783,766	\$ 963,948	\$ 909,000	\$ 789,916

7. RETIREMENT SYSTEMS

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

The Ohio Revised Code also prescribes contribution rates. For 2013 and 2012, OPERS members contributed 10.0 percent of their gross salaries and the Village contributed an amount equaling 14.0 percent of covered payroll; public safety and law enforcement employer units contributed to OPERS at 17.4 percent. The Village has paid all contributions required through December 31, 2013.

Elected officials, with the exception of the Village Mayor and Fiscal Officer, contribute to Social Security. This plan provides retirement benefits, including survivor and disability benefits to participants. For 2013 and 2012, these officials contributed 6.2 percent of their gross salaries. The Village contributes an equal amount of 6.2 percent of participant's gross salaries through December 31, 2013. The Village has paid all contributions required through December 31, 2013.

**VILLAGE OF NORTH HAMPTON
CLARK COUNTY**

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEARS ENDED DECEMBER 31, 2013 AND 2012

8. RISK MANAGEMENT

The Government belongs to the Ohio Municipal Joint Self-Insurance Pool, (the "Pool"), an unincorporated non-profit association available to municipal corporations and their instrumentalities. The Pool is a separate legal entity per Section 2744 of the Ohio Revised Code. The Pool provides property and casualty insurance for its members. The Pool pays judgments, settlements and other expenses resulting for covered claims that exceed the members' deductibles.

The Pool changed its fiscal year end to March 31, effective in 2011, in order to align its financial reporting and budgeting with the renewal terms of its excess reinsurance policies.

The Pool cedes portions of its gross contribution written to a reinsurer under excess reinsurance agreements in order to limit its losses. Treaty basis excess-of-loss contracts in force protect the Pool against losses over the retention level; at March 31, 2013, retention levels are \$100,000 and \$175,000 for property and casualty coverage, respectively.

The Pool remains liable to the extent the reinsuring companies are unable to meet their contractual obligations under reinsurance agreements.

The Pool's financial statements (audited by other auditors) conform with generally accepted accounting principles, and reported the following assets, liabilities and retained surplus at March 31, 2013 and 2012 (the latest information available):

	<u>2013</u>	<u>2012</u>
Assets	\$833,561	\$ 1,097,683
Liabilities	<u>(782,525)</u>	<u>(791,222)</u>
Accumulated Surplus	<u>\$ 51,036</u>	<u>\$ 306,461</u>

Settlement claims have not exceeded insurance in the last three fiscal years.

The Village provides health insurance to fulltime employees.

9. LEASES

The Village entered into a five year lease agreement with Dollar Leasing Corp. for the acquisition of a 2011 Dodge Charger Police Cruiser with quarterly payments beginning June 1, 2011 through 2016. The Village holds a bargain purchase option for one dollar (\$1) that may be exercised at the end of the lease period whereby the Village will retain ownership of the vehicle.

The Village entered into a five year lease agreement with Motorola Solutions, Inc. for the acquisition of Police Radio Systems with annual payments beginning October 1, 2014 through 2018. The Village holds a bargain purchase option for one dollar (\$1) that may be exercised at the end of the lease period whereby the Village will retain ownership of the equipment.

**VILLAGE OF NORTH HAMPTON
CLARK COUNTY**

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEARS ENDED DECEMBER 31, 2013 AND 2012

9. LEASES (Continued)

Future lease payments for the above leases are as follows:

Year Ending December 31:	Amount
2014	8,538
2015	8,538
2016	5,568
2017	2,599
2018	2,599
Total Minimum Lease Payments	\$27,842
Less amount representing interest	3,238
Present value of minimum lease payments	\$24,604

10. DEFICIT FUND BALANCES

The Village has taken steps to reduce spending to help reduce this deficit balance however, it was noted deficit fund balances were observed in both 2013 and 2012. The Auditor of State's Local Government Services Division monitors the Village's fund balances.

11. ADVANCES

During 2003 the Village made the following advance:

Advance from the Enterprise Fund To:	
General Fund	\$ 10,000

The advance to the General Fund from the Enterprise Fund was made during 2003 for general purposes and was due to be repaid during 2004. As of December 31, 2013 the advance remains outstanding.

12. CONTINGENT LIABILITY

The Village provides utility services to Chateau Estates. Per the contract with Chateau Estates, the Estates were to receive a credit of \$1,500 against their first ten (10) semi-annual installments. There is no indication on the invoices to Chateau Estates or in the receipt amounts recorded by the Village to indicate this credit has been given. Total contingent liability due to Chateau Estates is \$15,000.

**VILLAGE OF NORTH HAMPTON
CLARK COUNTY**

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEARS ENDED DECEMBER 31, 2013 AND 2012

13. UNCOLLECTED CAPITAL RECOVERY

As mentioned in Note 5, the Village has a loan collateralized in part by \$250,000 in receipts less tap fees from South Bay, LLC. South Bay, LLC was to develop 150 to 180 residential units, in 2008 the development faltered and South Bay, LLC discontinued development and stopped paying their semi-annual payments to the Village.

South Bay, LLC was to complete the development of 160 units no later than November 1, 2010. If South Bay, LLC failed to develop 160 they were to pay the Village the remaining balance of the \$250,000 less tap fees at that time. At December 31, 2013 South Bay, LLC still owes \$125,000 per this agreement. In 2013, South Bay, LLC proceeded with bankruptcy filing and certifying the outstanding balance with the Village. The Village council has been actively exploring means to recuperate the funds through real estate tax assessments or attracting a new developer to the area to complete the project.

14. SUBSEQUENT EVENTS

Management has evaluated subsequent events through June 13, 2014, the date on which the financial statements were available for issue.

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Manning & Associates

Certified Public Accountants, LLC

John M. Manning, CPA • Sandra L. Comer, CPA • John C. Bensman, CPA • John M. Keller, CPA

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

Village Council
Village of North Hampton
Clark County
250 West Clark Street
P.O. Box 457
North Hampton, Ohio 45349

We have audited, in accordance with auditing standards generally accepted in the United States of America and the Comptroller General of the United States' *Government Auditing Standards*, the financial statements of the Village of North Hampton, Clark County, Ohio (the Village), as of and for the years ended December 31, 2013 and 2012, and the related notes to the financial statements and have issued our report thereon dated June 13, 2014, wherein we noted the Village followed financial reporting provisions Ohio Revised Code Section 117.38 and Ohio Administrative Code Section 117-2-03 permit.

Internal Control Over Financial Reporting

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

Our consideration of internal control was for the limited purpose described in the preceding paragraph and was not designed to identify all deficiencies in internal control that might be material weakness or significant deficiencies. Therefore, unidentified material weakness or significant deficiencies may exist. However, as described in the accompanying Schedule of Findings, we identified certain deficiencies in internal control over financial reporting, that we consider to be material weaknesses.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, when performing their assigned functions, to prevent, or detect and timely correct misstatements. A *material weakness* is a deficiency, or a combination of internal control deficiencies resulting in a reasonable possibility that internal control will not prevent or detect and timely correct a material misstatement of the Village's financial statements. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance. We consider findings 2013-002 through 2013-004 described in the accompanying schedule of findings to be material weaknesses.

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Compliance and Other Matters

As part of reasonably assuring whether the Village's financial statements are free of material misstatement, we tested its compliance with certain provisions of laws, regulations, contracts and grant agreements, noncompliance with which could directly and materially affect the determination of financial statement amounts. However, opining on compliance with those provisions was not an objective of our audit and accordingly, we do not express an opinion. The results of our tests disclosed instances of noncompliance or other matters we must report under *Government Auditing Standards*, which are described in the accompanying Schedule of Findings Number 2013-001, 2013-002, and 2013-005.

Entity's Response to Findings

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

Purpose of Report

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

**MANNING
ASSOCIATES
CPAs LLC**
Manning & Associates CPAs, LLC
Dayton, Ohio



Digitally signed by MANNING
ASSOCIATES CPAs LLC
DN: cn=MANNING ASSOCIATES CPAs
LLC, o, ou,
email=SCOMER@MANNINGCPALLC.CO
M, c=US
Date: 2014.06.30 08:55:44 -04'00'

June 13, 2014

**VILLAGE OF NORTH HAMPTON
CLARK COUNTY**

SCHEDULE OF FINDINGS
FOR THE YEARS ENDED DECEMBER 31, 2013 AND 2012

FINDINGS RELATED TO THE FINANCIAL STATEMENTS REQUIRED TO BE REPORTED IN ACCORDANCE WITH GAGAS
--

FINDING NUMBER 2013-001

Noncompliance

Ohio Rev. Code Section 5705.41 states that no subdivision or taxing unit is to expend money unless it has been appropriated. No appropriation measure is to become effective until the county auditor files a certificate that the total appropriations from each fund do not exceed the total official estimate or amended official estimate.

The following funds had expenditures in excess of the amounts appropriated:

<u>Fund</u>	<u>Appropriations</u>	<u>Actual Expenditures</u>	<u>Variance</u>
2012			
General	\$ 245,003	\$ 245,831	\$ (828)
Water Operating	231,618	318,095	(86,477)
2013			
General	\$ 265,560	\$ 269,112	\$ (3,552)
Sewer Operating	322,456	342,255	(19,799)

The Council should monitor expenditures and amend appropriations when necessary to eliminate the possibility of overspending Village resources.

Response: The Village will monitor budgetary compliance more closely in the future.

FINDING NUMBER 2013-002

Noncompliance/Material Weakness

Ohio Rev. Code Section 5705.10 requires all revenue derived from a specific source to be credited to a special fund for the purpose for which monies were received. Although interfund cash advances may be a desirable method if resolving cash flow problems without the necessity of incurring additional interest expense for short-term loans, the intent of this type of cash advance is to require repayment within the current or succeeding year. Auditor of State Bulletin 97-003 states that interfund cash advances are subject to the following requirements:

- Any advance must be clearly labeled as such, and must be distinguished from a transfer. Transfers are intended to reallocate money permanently from one fund to another and may be made only as authorized in Sections 5705.14 to 5705.16 of the Revised Code. Advances, on the other hand, are intended to temporarily reallocate cash from one fund to another and involve an expectation of repayment.
- In order to advance cash from one fund to another, there must be statutory authority to use the money in the fund advancing the cash (the “creditor” fund) for the same purpose for which fund receiving the cash (the “debtor” fund) was established.

**VILLAGE OF NORTH HAMPTON
CLARK COUNTY**

SCHEDULE OF FINDINGS
FOR THE YEARS ENDED DECEMBER 31, 2013 AND 2012

FINDINGS RELATED TO THE FINANCIAL STATEMENTS REQUIRED TO BE REPORTED IN ACCORDANCE WITH GAGAS
--

FINDING NUMBER 2013-002 (Continued)

- The reimbursement from the debtor fund to the creditor fund must not violate any restriction on use of money to be used to make the reimbursement, and
- Advances must be approved by a formal resolution of the taxing authority of the subdivision which must include a specific statement that the transaction is an advance of cash, and an indication of the money (fund) from which it is expected that the repayment will be made.

The 2003 audited financial statements reflected an advance of \$10,000 from the Water Operating (creditor) to the General Fund (debtor). The Village was to have repaid the advance during 2004, but as of December 31, 2013, there was no indication that the repayment had occurred.

Response: The Village will review ORC Sections 5705.14 to 5705.16 for proper handling of advances in the future. The \$10,000 advance will be repaid as soon as possible.

FINDING NUMBER 2013-003

Material Weakness

Improper Invoice

As mentioned in Note 5, the Village provides utility services to Chateau Estates. The contract indicated that Chateau Estates is to receive a credit of \$1,500 against the first ten (10) semi-annual installments required to be paid. There is no indication on the invoices to Chateau Estates or in the receipt amount recorded by the Village that this credit has been given.

The Village has an outstanding contingent liability for the \$15,000 in credits to Chateau Estates installment payments. We recommend the Village revisit the terms of the contract with Chateau Estates and the ten (10) semi-annual installment payment credits be given.

Response: The Village will revisit the Chateau Estates contract and asses credits accordingly.

FINDING NUMBER 2013-004

Material Weakness

Insufficient Debt Service Collections

As mentioned in Note 5, the Village has multiple loans outstanding that are collateralized by capital recovery costs and utilities receipts of multiple entities. With the exception of the additional contract payment received as a payoff amount from German Township during 2012, the combined receipts collected from the contract payments and metered utilities in both 2013 and 2012 were at a deficit.

**VILLAGE OF NORTH HAMPTON
CLARK COUNTY**

SCHEDULE OF FINDINGS
FOR THE YEARS ENDED DECEMBER 31, 2013 AND 2012

FINDINGS RELATED TO THE FINANCIAL STATEMENTS REQUIRED TO BE REPORTED IN ACCORDANCE WITH GAGAS
--

FINDING NUMBER 2013-004 (Continued)

We recommend the Village review the allocation of capital recovery costs as well as setting utility rates high enough so that the combination of both are sufficient to cover debt service costs.

Response: The Village will explore increasing utility rates in 2014 to counter the insufficient debt service collections.

FINDING NUMBER 2013-005

Noncompliance

Ohio Rev. Code Section 5705.41 (D) prohibits a subdivision or taxing entity from making any contract or ordering any expenditure of money unless a certificate signed by the fiscal officer is attached thereto. The fiscal officer must certify that the amount required to meet any such contract or expenditure has been lawfully appropriated and is in the treasury, or is in the process of collection to the credit of an appropriate fund free from any previous encumbrance.

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

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

**VILLAGE OF NORTH HAMPTON
CLARK COUNTY**

SCHEDULE OF FINDINGS
FOR THE YEARS ENDED DECEMBER 31, 2013 AND 2012

FINDINGS RELATED TO THE FINANCIAL STATEMENTS REQUIRED TO BE REPORTED IN ACCORDANCE WITH GAGAS
--

FINDING NUMBER 2013-005 (Continued)

3. **Super blanket certificate** – The Village may also make expenditures and contracts for any amount from a specific line-item appropriation account in a specified fund upon certification of the fiscal officer for most professional services, fuel, oil, food items, and any other specific recurring and reasonably predictable operating expense. This certification is not to extend beyond the current year. More than one super blanket certificate may be outstanding at a particular time for any one line item appropriation.

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

The Village issued purchase orders after the incurrence of an expense without certifying the purchase order as a “Then and Now,” for three (3) instances of expenditures tested in 2013 and four (4) instances of expenditures tested in 2012.

The Village issued ten (10) and twenty-two (22) “Then and Now” purchase orders in 2013 and 2012, respectively, which were in excess of the \$3,000 limitation as described in ORC 5705.41(D).

Response: The Fiscal Officer will review the proper use of purchase orders and make the necessary changes for the future.

**VILLAGE OF NORTH HAMPTON
CLARK COUNTY**

SCHEDULE OF PRIOR AUDIT FINDINGS
DECEMBER 31, 2013 AND 2012

Finding Number	Finding Summary	Fully Corrected?	Not Corrected, Partially Corrected; Significantly Different Correction Action Taken; or Finding No Longer Valid; Explain
2011-001	ORC 5705.39 - Total Appropriation should not exceed the Total Estimated Revenue.	Yes	
2011-002	ORC 5705.41(B) - Expenditures should not exceed appropriations	No	Reissued as Finding 2013-001
2011-003	ORC 5705.36(A)(4) Appropriation should not be greater than Actual Resources	Yes	
2011-004	ORC 5705.10 - Interfund Activity - Advances	No	Reissued as Finding 2013-002
2011-005	ORC 9.38 - Failure to timely deposit of all public monies	Yes	
2011-006	Improper Invoicing of utility services provided	No	Reissued as Finding 2013-003
2011-007	Failure to collect sufficient funds for Debt Service Costs	No	Reissued as Finding 2013-004
2011-008	ORC 5705.41(D) Expenditures were not properly certified	No	Reissued as Finding 2013-005



Dave Yost • Auditor of State

VILLAGE OF NORTH HAMPTON

CLARK COUNTY

CLERK'S CERTIFICATION

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

Susan Babbitt

CLERK OF THE BUREAU

CERTIFIED
AUGUST 21, 2014