



OHIO AUDITOR OF STATE
KEITH FABER



**VILLAGE OF FREEPORT
HARRISON COUNTY
DECEMBER 31, 2022 AND 2021**

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OHIO AUDITOR OF STATE KEITH FABER



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Report on the Financial Statements, Internal Control, and Compliance

Village of Freeport
Harrison County
P.O. Box 176
Freeport, Ohio 43973

To the Village Council:

We have selectively tested certain accounts, financial records, reports and other documentation of the Village of Freeport, Harrison County, Ohio (the Village), as of and for the years ended December 31, 2022 and 2021. These procedures were designed to satisfy the audit requirements of Ohio Rev. Code § 117.11, and Ohio Admin. Code 117-4-02. Our engagement was not designed as a basis to opine on the accompanying financial statements, internal control over financial reporting, or compliance. We, therefore, express no opinions on these matters.

Internal Control Over Financial Reporting

Certain of the aforementioned tests relate to internal control over financial reporting. The results of those tests may allow us to identify internal control deficiencies. An internal control deficiency 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, whether caused by error or fraud.

Our internal control tests were not designed to identify all internal control deficiencies that might exist. Therefore, unidentified weaknesses may exist. However, we consider finding 2022-009 reported in the Schedule of Findings to be internal control deficiencies management and those charged with governance should address.

Compliance and Other Matters

We also tested compliance with certain provisions of laws, regulations, contracts, and grant agreements, applicable to the Village, noncompliance with which could directly and materially affect the determination of financial statement amounts. The results of our tests disclosed instances of noncompliance we believe could directly and materially affect the determination of financial statement amounts that we reported in the Schedule of Findings as item 2022-001 through 2022-008.

Village'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.



Keith Faber
Auditor of State
Columbus, Ohio

September 6, 2023

**VILLAGE OF FREEPORT
HARRISON COUNTY**

**COMBINED STATEMENT OF RECEIPTS, DISBURSEMENTS
AND CHANGES IN FUND BALANCE (CASH BASIS)
ALL GOVERNMENTAL FUND TYPES
FOR THE YEAR ENDED DECEMBER 31, 2022**

	General	Special Revenue	Totals (Memorandum Only)
Cash Receipts			
Property and Other Local Taxes	\$26,074	\$14,134	\$40,208
Municipal Income Tax	45,923	0	45,923
Intergovernmental	23,005	24,151	47,156
Special Assessments	0	18,405	18,405
Earnings on Investments	1,060	0	1,060
Miscellaneous	7,545	0	7,545
<i>Total Cash Receipts</i>	<u>103,607</u>	<u>56,690</u>	<u>160,297</u>
Cash Disbursements			
Current:			
Security of Persons and Property	0	3,009	3,009
Basic Utility Services	7,836	5,272	13,108
Transportation	58,315	8,525	66,840
General Government	68,885	3,465	72,350
Capital Outlay	9,838	0	9,838
<i>Total Cash Disbursements</i>	<u>144,874</u>	<u>20,271</u>	<u>165,145</u>
<i>Excess of Receipts Over (Under) Disbursements</i>	<u>(41,267)</u>	<u>36,419</u>	<u>(4,848)</u>
Other Financing Receipts (Disbursements)			
Transfers In	0	15,000	15,000
Transfers Out	(15,000)	0	(15,000)
Other Financing Sources	244	0	244
<i>Total Other Financing Receipts (Disbursements)</i>	<u>(14,756)</u>	<u>15,000</u>	<u>244</u>
<i>Net Change in Fund Cash Balances</i>	<u>(56,023)</u>	<u>51,419</u>	<u>(4,604)</u>
<i>Fund Cash Balances, January 1</i>	<u>373,902</u>	<u>45,737</u>	<u>419,639</u>
<i>Fund Cash Balances, December 31</i>	<u>\$317,879</u>	<u>\$97,156</u>	<u>\$415,035</u>

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

VILLAGE OF FREEPORT
HARRISON COUNTY

COMBINED STATEMENT OF RECEIPTS, DISBURSEMENTS,
AND CHANGES IN FUND BALANCES (CASH BASIS)
ENTERPRISE FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2022

	Enterprise Funds
Operating Cash Receipts	
Charges for Services	<u>\$54,927</u>
<i>Total Operating Cash Receipts</i>	<u>54,927</u>
Operating Cash Disbursements	
Personal Services	34,512
Employee Fringe Benefits	123
Contractual Services	13,222
Supplies and Materials	<u>11,171</u>
<i>Total Operating Cash Disbursements</i>	<u>59,028</u>
<i>Net Change in Fund Cash Balances</i>	(4,101)
<i>Fund Cash Balances, January 1</i>	<u>11,603</u>
<i>Fund Cash Balances, December 31</i>	<u><u>\$7,502</u></u>

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

Village of Freeport, Ohio
Harrison County
Notes to the Financial Statements
For the Year Ended December 31, 2022

Note 1 - Reporting Entity

The constitution and laws of the State of Ohio establish the rights and privileges of the Village of Freeport, Harrison County (the Village), as a body corporate and politic. A publicly-elected six-member Council directs the Village. The Village provides general government, street maintenance, police, park operations and water utility services. The Village contracts with the Freeport Volunteer Fire Department to provide fire protection services.

The Village participates in a public entity risk pool. Note 6 to the financial statements provides additional information for this entity.

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, and a combined statement of receipts, disbursements and changes in fund balances (regulatory cash basis) for all proprietary fund types which are 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.

State Highway The state highway 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 State streets within the Village.

Village of Freeport, Ohio
Harrison County
Notes to the Financial Statements
For the Year Ended December 31, 2022

Note 2 - Summary of Significant Accounting Policies (Continued)

Fund Accounting (Continued)

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 To account for and report charges for services from residents to cover water service costs.

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 117-2-03(D). This basis is similar to the cash receipts and disbursements accounting basis. The Board 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 117-2-03(D) permit.

Budgetary Process

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

Appropriations Budgetary expenditures (that is, disbursements and encumbrances) may not exceed appropriations at the fund/function/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 2022 budgetary activity appears in Note 3.

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.

Village of Freeport, Ohio
Harrison County
Notes to the Financial Statements
For the Year Ended December 31, 2022

Note 2 - Summary of Significant Accounting Policies (Continued)

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

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.

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 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 (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*. 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 disclosures related to the fund balance is included in Note 11.

Village of Freeport, Ohio
Harrison County
Notes to the Financial Statements
For the Year Ended December 31, 2022

Note 3 - Budgetary Activity

Budgetary activity for the year ending 2022 follows:

2022 Budgeted vs. Actual Receipts			
Fund Type	Budgeted Receipts	Actual Receipts	Variance
General	\$95,493	\$103,851	\$8,358
Special Revenue	61,143	71,690	10,547
Enterprise	55,776	54,927	(849)
Total	\$212,412	\$230,468	\$18,056

2022 Budgeted vs. Actual Budgetary Basis Expenditures			
Fund Type	Appropriation Authority	Budgetary Expenditures	Variance
General	\$464,238	\$160,937	\$303,301
Special Revenue	104,762	20,376	84,386
Enterprise	67,364	59,568	7,796
Total	\$636,364	\$240,881	\$395,483

Note 4 – Deposits

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

	2022
Demand Deposits	\$422,537

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.

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.

Village of Freeport, Ohio
Harrison County
Notes to the Financial Statements
For the Year Ended December 31, 2022

Note 5 – 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 homestead and rollback deductions. The financial statements include homestead and rollback amounts the State pays as Intergovernmental Receipts. Payments are due to the County by December 31. If the property owner elects to pay semiannually, the first half is due December 31. The second half payment is due the following June 20.

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

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.

Note 6 - Risk Management

The Village belongs to the Ohio Plan Risk Management, Inc. (OPRM) (the "Plan"), a non-assessable, unincorporated non-profit association providing a formalized, jointly administered self-insurance risk management program and other administrative services to Ohio governments ("Members"). The Plan is legally separate from its member governments.

Pursuant to Section 2744.081 of the Ohio Revised Code, the plan provides property, liability, errors and omissions, law enforcement, automobile, excess liability, crime, surety and bond, inland marine and other coverages to its members sold through fourteen appointed independent agents in the State of Ohio.

Effective November 1, 2010 (through October 31, 2017), the corridor is for losses paid is between 60% and 70% of casualty premiums earned in the first \$250,000. Effective November 1, 2016, the OPRM elected to participate in a property loss corridor deductible. The property corridor includes losses paid between 70% and 75%. In 2018, the casualty loss corridor was eliminated and the property corridor was adjusted to losses paid between 65% and 70%. Effective November 1, 2019, the property loss corridor was adjusted to losses between 60% and 67.5% and remain unchanged effective November 1, 2021 and November 1, 2020. OPRM had 769 members as of December 31, 2021.

The Pool's audited financial statements conform with generally accepted accounting principles, and reported the following assets, liabilities and equity at December 31, 2021.

Village of Freeport, Ohio
Harrison County
Notes to the Financial Statements
For the Year Ended December 31, 2022

Note 6 - Risk Management (Continued)

	<u>2021</u>
Assets	\$21,777,439
Liabilities	<u>(15,037,383)</u>
Retained Earnings	<u>\$6,740,056</u>

You can read the complete audited financial statements for the OPRM at the Plan's website: www.ohioplan.org.

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.

Note 7 - Defined Benefit Pension Plan

Ohio Public Employees Retirement System

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 healthcare 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, 2022.

Note 8 - Postemployment Benefits

OPERS offers cost-sharing, multiple-employer defined benefit postemployment plans, which include multiple health care plans including medical coverage, prescription drug coverage, deposits to a Health Reimbursement Arrangement and Medicare Part B premium reimbursements, to qualifying benefit recipients. The portion of employer contributions allocated to health care for OPERS members in the Traditional Pension Plan and Combined Plan was 0 percent during calendar year 2022. The portion of employer contributions allocated to health care for OPERS members in the Member Directed Plan was 4.0 percent during calendar year 2022.

Note 9 – Contingent Liabilities

Amounts grantor agencies pay to the Village are subject to audit and adjustment by the grantor, principally the federal government. 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.

Village of Freeport, Ohio
Harrison County
Notes to the Financial Statements
For the Year Ended December 31, 2022

Note 10 – 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 of 2021 while the national state of emergency continues. During 2022, the Village received COVID-19 funding. The financial impact of COVID-19 and the continuing emergency measures will impact subsequent periods of the Village. The impact on the Village’s future operating costs, revenues, and additional recovery from funding, either federal or state. Can not be estimated.

Note 11 – 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:

<u>Fund Balances</u>	<u>General</u>	<u>Special Revenue</u>	<u>Total</u>
Outstanding Encumbrances	<u>\$1,063</u>	<u>\$105</u>	<u>\$1,168</u>

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

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**VILLAGE OF FREEPORT
HARRISON COUNTY**

**COMBINED STATEMENT OF RECEIPTS, DISBURSEMENTS
AND CHANGES IN FUND BALANCE (CASH BASIS)
ALL GOVERNMENTAL FUND TYPES
FOR THE YEAR ENDED DECEMBER 31, 2021**

	General	Special Revenue	Totals (Memorandum Only)
Cash Receipts			
Property and Other Local Taxes	\$26,965	\$12,037	\$39,002
Municipal Income Tax	42,304	0	42,304
Intergovernmental	20,607	24,528	45,135
Earnings on Investments	243	18,331	18,574
Miscellaneous	13,303	0	13,303
<i>Total Cash Receipts</i>	<u>103,422</u>	<u>54,896</u>	<u>158,318</u>
Cash Disbursements			
Current:			
Security of Persons and Property	0	3,187	3,187
Basic Utility Services	16,097	6,000	22,097
Transportation	12,925	29,864	42,789
General Government	73,653	1,475	75,128
Capital Outlay	11,000	0	11,000
<i>Total Cash Disbursements</i>	<u>113,675</u>	<u>40,526</u>	<u>154,201</u>
<i>Excess of Receipts Over (Under) Disbursements</i>	<u>(10,253)</u>	<u>14,370</u>	<u>4,117</u>
Other Financing Receipts (Disbursements)			
Transfers Out	(5,000)	0	(5,000)
Total Other Financing Receipts (Disbursements)	<u>(5,000)</u>	<u>0</u>	<u>(5,000)</u>
<i>Net Change in Fund Cash Balances</i>	(15,253)	14,370	(883)
<i>Fund Cash Balances, January 1</i>	<u>389,155</u>	<u>31,367</u>	<u>420,522</u>
<i>Fund Cash Balances, December 31</i>	<u><u>\$373,902</u></u>	<u><u>\$45,737</u></u>	<u><u>\$419,639</u></u>

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

**VILLAGE OF FREEPORT
HARRISON COUNTY**

**COMBINED STATEMENT OF RECEIPTS, DISBURSEMENTS,
AND CHANGES IN FUND BALANCES (CASH BASIS)
ENTERPRISE FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2021**

	<u>Enterprise Funds</u>
Operating Cash Receipts	
Charges for Services	<u>\$58,328</u>
<i>Total Operating Cash Receipts</i>	<u>58,328</u>
Operating Cash Disbursements	
Personal Services	24,908
Employee Fringe Benefits	3,266
Contractual Services	9,991
Supplies and Materials	<u>26,845</u>
<i>Total Operating Cash Disbursements</i>	<u>65,010</u>
<i>Operating Income (Loss)</i>	<u>(6,682)</u>
Non-Operating Receipts (Disbursements)	
Miscellaneous Receipts	<u>2,671</u>
<i>Total Non-Operating Receipts (Disbursements)</i>	<u>2,671</u>
<i>Income (Loss) before Transfers</i>	(4,011)
Transfers In	<u>5,000</u>
<i>Net Change in Fund Cash Balances</i>	989
<i>Fund Cash Balances, January 1</i>	<u>10,614</u>
<i>Fund Cash Balances, December 31</i>	<u><u>\$11,603</u></u>

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

Village of Freeport, Ohio
Harrison County
Notes to the Financial Statements
For the Year Ended December 31, 2021

Note 1 - Reporting Entity

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The Village participates in a public entity risk pool. Note 6 to the financial statements provides additional information for this entity.

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, and a combined statement of receipts, disbursements and changes in fund balances (regulatory cash basis) for all proprietary fund types which are organized on a fund type basis.

Fund Accounting

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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.

State Highway The state highway 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 State streets within the Village.

Village of Freeport, Ohio
Harrison County
Notes to the Financial Statements
For the Year Ended December 31, 2021

Note 2 - Summary of Significant Accounting Policies (Continued)

Fund Accounting (Continued)

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 To account for and report charges for services from residents to cover water service costs.

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 117-2-03(D). This basis is similar to the cash receipts and disbursements accounting basis. The Board 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 117-2-03(D) permit.

Budgetary Process

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

Appropriations Budgetary expenditures (that is, disbursements and encumbrances) may not exceed appropriations at the fund/function/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 2021 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.

Village of Freeport, Ohio
Harrison County
Notes to the Financial Statements
For the Year Ended December 31, 2021

Note 2 - Summary of Significant Accounting Policies (Continued)

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

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.

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 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 (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*. 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.

Village of Freeport, Ohio
Harrison County
Notes to the Financial Statements
For the Year Ended December 31, 2021

Note 3 - Compliance

Contrary to Ohio law, budgetary expenditures exceeded the appropriation authority in all funds for the year ended December 31, 2021.

Note 4 - Budgetary Activity

Budgetary activity for the year ending 2021 follows:

2021 Budgeted vs. Actual Receipts			
Fund Type	Budgeted Receipts	Actual Receipts	Variance
General	\$70,505	\$103,422	\$32,917
Special Revenue	16,531	54,896	38,365
Enterprise	55,776	65,999	10,223
Total	\$142,812	\$224,317	\$81,505

2021 Budgeted vs. Actual Budgetary Basis Expenditures			
Fund Type	Appropriation Authority	Budgetary Expenditures	Variance
General	\$0	\$118,675	(\$118,675)
Special Revenue	0	40,526	(40,526)
Enterprise	0	65,010	(65,010)
Total	\$0	\$224,211	(\$224,211)

Note 5 – Deposits

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

Demand Deposits	2021
	\$431,242

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.

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.

Village of Freeport, Ohio
Harrison County
Notes to the Financial Statements
For the Year Ended December 31, 2021

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 homestead and rollback deductions. The financial statements include homestead and rollback amounts the State pays as Intergovernmental Receipts. Payments are due to the County by December 31. If the property owner elects to pay semiannually, the first half is due December 31. The second half payment is due the following June 20.

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

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.

Note 7 - Risk Management

The Village belongs to the Ohio Plan Risk Management, Inc. (OPRM) (the "Plan"), a non-assessable, unincorporated non-profit association providing a formalized, jointly administered self-insurance risk management program and other administrative services to Ohio governments ("Members"). The Plan is legally separate from its member governments.

Pursuant to Section 2744.081 of the Ohio Revised Code, the plan provides property, liability, errors and omissions, law enforcement, automobile, excess liability, crime, surety and bond, inland marine and other coverages to its members sold through fourteen appointed independent agents in the State of Ohio.

OPRM coverage programs are developed specific to each member's risk management needs and the related premiums for coverage are determined through the application of uniform underwriting criteria addressing the member's exposure to loss. Effective November 1, 2017, the OPRM retained 47% of the premium and losses on the first \$250,000 casualty treaty and 30% of the first \$1,000,000 property treaty. The OPRM is also participated in a property primary excess of loss treaty. This treaty reimbursed the OPRM 30% for losses between \$200,000 and \$1,000,000. The reimbursement is based on the amount of loss between \$200,000 and \$1,000,000. Effective November 1, 2018, the OPRM the property retention remained unchanged, however, the Plan assumed 100% of the first \$250,000 casualty treaty. Members are only responsible for their self-retention (deductible) amounts, which vary from member to member. Effective November 1, 2019, the OPRM's property retention increased from 30% to 33%, while the casualty treaty remains unchanged and still assumes 100% of the first \$250,000 casualty treaty.

Village of Freeport, Ohio
Harrison County
Notes to the Financial Statements
For the Year Ended December 31, 2021

Note 7 - Risk Management (Continued)

Effective November 1, 2020, the OPRM's property retention increased from 33% to 55%, while the casualty treaty remains unchanged and still assumes 100% of the first \$250,000 casualty treaty. OPRM had 771 members as of December 31, 2020.

The Pool's audited financial statements conform with generally accepted accounting principles, and reported the following assets, liabilities and equity at December 31, 2020.

	<u>2020</u>
Assets	\$18,826,974
Liabilities	<u>(13,530,267)</u>
Retained Earnings	<u>\$5,296,707</u>

You can read the complete audited financial statements for the OPRM at the Plan's website: www.ohioplan.org.

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.

Note 8 - Defined Benefit Pension Plan

Ohio Public Employees Retirement System

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 healthcare 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, 2021.

Note 9 - Postemployment Benefits

OPERS offers cost-sharing, multiple-employer defined benefit postemployment plans, which include multiple health care plans including medical coverage, prescription drug coverage, deposits to a Health Reimbursement Arrangement and Medicare Part B premium reimbursements, to qualifying benefit recipients. The portion of employer contributions allocated to health care for OPERS members in the Traditional Pension Plan and Combined Plan was 0 percent during calendar year 2021. The portion of employer contributions allocated to health care for OPERS members in the Member Directed Plan was 4.0 percent during calendar year 2021.

Village of Freeport, Ohio
Harrison County
Notes to the Financial Statements
For the Year Ended December 31, 2021

Note 10 – Contingent Liabilities

The Village is not a defendant in any lawsuits.

Amounts grantor agencies pay to the Village are subject to audit and adjustment by the grantor, principally the federal government. 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 11 – 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 of 2021 while the national state of emergency continues. During 2021, the Village received COVID-19 funding. The financial impact of COVID-19 and the continuing emergency measures will impact subsequent periods of the Village. The impact on the Village's future operating costs, revenues, and additional recovery from funding, either federal or state. Can not be estimated.

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**VILLAGE OF FREEPORT
HARRISON COUNTY**

**SCHEDULE OF FINDINGS
DECEMBER 31, 2022 AND 2021**

FINDING NUMBER 2022-001

Noncompliance

Ohio Rev. Code § 149.43(B)(2) states, in part, a public office shall have available a copy of its current records retention schedule at a location readily available to the public.

Ohio Rev. Code §§ 109.43(B) and 149.43(E)(1) require all state and local elected officials, or their designees, to attend 3 hours of training on Ohio's Public Records Laws during each term of office. The training received must be certified by the Ohio Attorney General. Proof of completion of training must include documentation either from the Attorney General's Office or from another entity certified by the Attorney General to provide the training to the elected official or his/her designee. Attendees who successfully complete the training will receive a certificate to serve as proof of training.

Ohio Rev. Code § 149.43(E)(2) further requires all public offices take certain actions with regard to their public record policy. Public offices must distribute their Public Records Policy to the employee who is the records custodian/manager or otherwise has custody of the records of that office and have that employee acknowledge receipt of the Public Records Policy; create and display in a conspicuous place in all locations where the public office has branch offices a poster describing the public records policy; and, if the public office has a manual or handbook of its general policies and procedures for all employees, include the public records policy in that manual or handbook.

The Village did not establish a records retention schedule. As a result, there was an increased risk that records could be destroyed without obtaining the approval of the Ohio Historical Society and Auditor of State of Ohio, as required. In addition, none of the Village's elected officials, nor a designee, attended a public records training. The Village also failed to provide the records custodian with a copy of the public records policy and maintain written evidence that the policy had been received. As a result, there was an increased risk that public records could be improperly denied to the public or improperly disposed of, which would potentially subject the Village to fines and other penalties.

The Village should consider consulting with the Ohio Historical Society regarding how long records are to be kept when developing a records retention schedule and policy for disposing of records. In addition, a Council member or his or her designee should attend the required public records training for each term in office. The Village should also designate a public records custodian and maintain written evidence that the public records policy has been distributed to that employee.

Officials' Response: The Village Fiscal Officer is getting some examples for the Records Retention policy and procedures. She plans to move forward with this and get this take care of going forward.

FINDING NUMBER 2022-002

Noncompliance

Ohio Rev. Code § 5705.10(A) states that all revenue derived from the general levy for current expense within the ten-mill limitation, from any general levy for current expense authorized by vote in excess of the ten-mill limitation, and from sources other than the general property tax, unless its use for a particular purpose is prescribed by law, shall be paid into the general fund. In addition, **Ohio Rev. Code § 5705.10 (C)** states that all revenue derived from a special levy shall be credited to a special fund for the purpose for which the levy was made.

**VILLAGE OF FREEPORT
HARRISON COUNTY**

**SCHEDULE OF FINDINGS
DECEMBER 31, 2022 AND 2021
(Continued)**

FINDING NUMBER 2022-002 (Continued)

Noncompliance - Ohio Rev. Code § 5705.10(A) (Continued)

Ohio Rev. Code § 5705.10(D) provides in part that all revenue derived from a source other than the general property tax and which the law prescribes shall be used for a particular purpose, shall be paid into a special fund for such purpose.

We noted the following in 2022:

- Local Governmental Supplemental receipts totaling \$4,702 were improperly allocated to Street Construction, State Highway and Permissive MVL Funds in the amounts of \$3,984, \$658 and \$60, respectively, instead of posting 100% to the General Fund.
- A Local Fiscal Recovery receipt in the amount of \$73 was posted to the Street Construction instead of posting to the American Recovery Plan Fund.

We noted the following in 2021:

- Local Governmental Supplemental receipts totaling \$4,148 were improperly allocated to Street Construction and State Highway Funds in the amounts of \$2,436 and \$1,712, respectively, instead of posting 100% to the General Fund.
- \$922 of a homestead and rollback receipt was posted to the General Fund, instead of being posted to the Street and Fire Funds in the amounts of \$692 and \$230, respectively.
- A homestead and rollback receipt in the amount of \$2,881 was improperly posted 100% to the State Highway Fund instead of being allocate to the General, Street Construction, and Fire Funds in the amounts of \$1,959, \$692 and \$230, respectively.

The adjustments noted above were agreed to by management and are reflected in the financial statements and in the accounting records correcting the misstatements.

The lack of controls over the posting of financial transactions decreases the reliability of financial data at year-end and can result in undetected errors and irregularities. The Village should implement controls to help ensure all transactions are reviewed to help ensure posting to the proper funds.

Officials' Response: The Village Fiscal Officer has since learned more about the homestead and rollback and local governmental supplemental funds. Moving forward in 2023, she will post these monies correctly.

FINDING NUMBER 2022-003

Noncompliance

Ohio Rev. Code § 5705.10(I) requires that money paid into any fund shall be used only for the purposes for which such fund is established. Therefore, a negative fund cash balance in any fund indicates that money from another fund or funds has been used to pay the obligations of the fund carrying the deficit balance.

The Street Fund had a deficit fund balance of \$3,788 at December 31, 2021.

Negative fund balances could result in the use of restricted receipts for unallowable purposes. A procedure and control, such as the Management and/or Council's periodic review of reports that show cash fund balances, and budgeted versus actual receipts and disbursements, should be implemented to identify those funds that may potentially develop a negative balance.

**VILLAGE OF FREEPORT
HARRISON COUNTY**

**SCHEDULE OF FINDINGS
DECEMBER 31, 2022 AND 2021
(Continued)**

FINDING NUMBER 2022-003 (Continued)

Noncompliance - Ohio Rev. Code § 5705.10(I) (Continued)

Advances or transfers should be made for these funds or appropriations modified to prevent a negative cash balance. The Village should refer to Ohio Compliance Supplement (OCS) Chapter 1 and/or Auditor of State Bulletin 97-003 for information regarding the accounting treatment and approval process for advances.

Officials' Response: The Village Fiscal Officer fully understands this citation and will correct moving forward.

FINDING NUMBER 2022-004

Noncompliance

Ohio Rev. Code § 5705.38(A) states that on or about the first day of each fiscal year, the taxing authority of each subdivision or taxing unit shall pass an appropriation measure.

Ohio Rev. Code § 5705.41(B) prohibits a subdivision or taxing unit from making an expenditure unless it has been properly appropriated.

For 2021, there was no indication that Village Council adopted an appropriation measure. Due to Village Council not passing an appropriation measure as indicated above, expenditures in all funds exceeded appropriations.

The Village's failure to limit expenditures to the amounts appropriated could result in deficit spending.

The Village Council should adopt an annual appropriation measure. Once the appropriations are officially adopted the Village Fiscal Officer should post the amounts to the computer system and then compare expenditures to appropriations on a monthly basis.

Officials' Response: This was corrected in 2022 and going forward.

FINDING NUMBER 2022-005

Noncompliance

Ohio Rev. Code § 5735.28 states motor vehicle registration, cents-per-gallon and gasoline tax monies are to be paid into the Street Construction Fund unless the Village is on the line of the state highway system as designated by the director of transportation and then 7.5% of the amount paid to any village shall be receipted into the State Highway Fund.

In 2022 we noted the following:

- Motor vehicle registration receipts in the amount of \$1,030 were posted to the Permissive Motor Vehicle License Tax Fund, instead of the Street Construction and State Highway Funds in the amounts of \$953 and \$77, respectively.

**VILLAGE OF FREEPORT
HARRISON COUNTY**

**SCHEDULE OF FINDINGS
DECEMBER 31, 2022 AND 2021
(Continued)**

FINDING NUMBER 2022-005 (Continued)

Noncompliance - Ohio Rev. Code § 5735.28 (Continued)

In 2021 we noted the following:

- Motor vehicle registration receipts in the amount of \$2,576 were posted to the Permissive Motor Vehicle License Tax Fund, instead of the Street Construction and State Highway Funds in the amounts of \$2,383 and \$193, respectively.
- Gasoline tax receipts were improperly posted to the General, Street Construction and State Highway Funds in the amounts of \$1,414, \$1,477, and \$15,368, respectively; however should have posted to the Street Construction and State Highway Funds in the amounts of \$16,890 and \$1,369, respectively.

The adjustments noted above were agreed to by management and are reflected in the financial statements and in the accounting records correcting the misstatements.

The lack of controls over the posting of financial transactions decreases the reliability of financial data at year-end and can result in undetected errors and irregularities. The Village should implement controls to help ensure all transactions are reviewed to help ensure posting to the proper funds.

Officials' Response: The Village Fiscal Officer has been posting in correct funds going forward in 2023.

FINDING NUMBER 2022-006

Noncompliance

Ohio Rev. Code § 135.22(B) states that to enhance the background and working knowledge of treasurers in investments, cash management, ethics, and in any other subject area that the treasurer of state determines is reasonably related to the duties of a treasurer, the treasurer of state shall provide annual continuing education programs for treasurers. A treasurer annually shall complete the continuing education programs described, unless the treasurer annually provides a notice of exemption.

The Village did not have any investments that require continuing education requirements; however, the Fiscal Officer did not provide a notice of exemption to the Auditor of State certified by the Treasurer of State in 2022 and 2021.

In order to maintain and/or enhance the working knowledge and prevent future occurrences of noncompliance, the Fiscal Officer shall attend the annual training or complete an annual exemption and submit to the Auditor of State's office.

Officials' Response: The Village Fiscal Officer will complete this exemption on the website.

FINDING NUMBER 2022-007

Noncompliance

Ohio Rev. Code § 733.81(C) states that a newly elected or appointed fiscal officer shall complete at least 6 hours of initial education programs before commencing, or during the first year of office. **Ohio Rev. Code § 733.81(D)(1)** states in addition to the 6 hours of initial education required, a newly elected fiscal officer shall complete at least a total of 18 continuing education hours during the fiscal officer's first term of office.

**VILLAGE OF FREEPORT
HARRISON COUNTY**

**SCHEDULE OF FINDINGS
DECEMBER 31, 2022 AND 2021
(Continued)**

FINDING NUMBER 2022-007 (Continued)

Noncompliance - Ohio Rev. Code § 733.81(C) (Continued)

The Auditor of State has developed an on-line training database, which includes a list of approved training, which is maintained by our training department. Fiscal Officers must register and create a personal username and password for the Auditor of State's Fiscal Integrity site for reporting purposes. Training is then reported by choosing the training courses and dates attended. Fiscal officers are required to self-report their hours, otherwise they will not receive credit for the training. Fiscal Officers can access and print their certificates via the Fiscal Integrity Act portal available at <http://www.ohioauditor.gov/fiscalintegrity/default.html>.

The Village Fiscal Officer has registered but has not completed the required hours as stated above.

The Village Fiscal Officer should attend and complete the required training.

Officials' Response: The Village Fiscal Officer plans to go to the training site and check off hours she has completed and continue with the remaining training hours.

FINDING NUMBER 2022-008

Noncompliance

26 CFR § 1.6041-1 states that you must file Form 1099-MISC, Miscellaneous Income, to report payments of \$600 or more to persons not treated as employees (for example, independent contractors) for services performed for your trade or business.

The Village did not prepare a 1099-MISC form for several independent contractors whose compensation exceeded the \$600 threshold in 2022 and 2021.

Failure to prepare the required forms could result in fines and penalties being levied against the Village.

The Village should establish policies and procedures to verify that payments in excess of \$600 to its independent contractors are reported on the 1099-Misc form. The Village should also review the relationship of the above mentioned parties to determine whether they are independent contractors or employees. If not corrected this matter may be referred to the Internal Revenue Service in a future engagement.

Officials' Response: The Village Fiscal Officer will follow up with UAN and find the 1099 procedures.

FINDING NUMBER 2022-009

Internal Control Deficiency – Budgetary Posting

Sound accounting practices require accurately posting estimated receipts and appropriations to the ledgers to provide information for budget versus actual comparison and to allow the Board to make informed decisions regarding budgetary matters.

The Appropriation resolution and subsequent amendments establish the legal spending authority of the Village and the appropriation ledger provide the process by which the Village controls spending, it is therefore necessary the amounts appropriated by the Board are precisely stated and accurately posted to the appropriation ledger.

**VILLAGE OF FREEPORT
HARRISON COUNTY**

**SCHEDULE OF FINDINGS
DECEMBER 31, 2022 AND 2021
(Continued)**

FINDING NUMBER 2022-009 (Continued)

Internal Control Deficiency – Budgetary Posting (Continued)

In 2021, the Village did not pass an appropriation resolution; therefore, all funds' appropriations were posted incorrectly to the system. The appropriations should have been \$0 for all funds.

To effectively control the budgetary cycle and to maintain accountability over expenditures, the Village should post to the ledgers, on a timely basis, appropriations approved by the Board. The Village should then monitor budget versus actual reports to help ensure appropriations have been properly posted to the ledgers.

Officials' Response: The Village Fiscal Officer has been passing appropriation resolutions from 2022 and 2023 to date.

VILLAGE OF FREEPORT

P.O. Box 176
FREEPORT, OHIO 43973

SCHEDULE OF PRIOR AUDIT FINDINGS

Finding Number	Finding Summary	Fully Corrected?	Not Corrected, Partially Corrected; Significantly Different Corrective Action Taken; or Finding No Longer Valid; <i>Explain</i>
2020-001	Ohio Revised Code §117.103(B)(1) – Fraud Reporting	Yes	Corrected.
2020-002	Ohio Revised Code §117.38(A) – Late Filing	Yes	Corrected.
2020-003	Ohio Revised Code § 149.43(B)(2), 109.43(B), 149.43 (E)(1) and 149.43 (E)(2) – No public records policy / records retention schedule	No	Not Corrected.
2020-004	Ohio Revised Code § 5705.10(D) – Mis-postings	No	Not Corrected.
2020-005	Ohio Revised Code § 5705.39 – Appropriations exceeding estimated resources.	Yes	Corrected.
2020-006	Ohio Revised Code § 5705.41(B) – Expenditures exceeding appropriations.	No	Not Corrected.
2020-007	Ohio Revised Code § 733.81(C) – Auditor of State Training Portal	No	Not Corrected.
2020-008	26 CFR § 1.6041- 1099-MISC Forms	No	Not Corrected.
2020-009	Internal Control Deficiency – Budgetary Amounts not recorded in the Accounting System	Yes	Not Corrected.
2020-010	Internal Control Deficiency – Cash Reconciliation Process Errors	Yes	Corrected.
2020-011	Internal Control Deficiency – Minute Record	Yes	Corrected.
2020-012	Internal Control Deficiency – Receipt Misclassifications	Yes	Corrected.

OHIO AUDITOR OF STATE KEITH FABER



VILLAGE OF FREEPORT

HARRISON 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 9/26/2023

88 East Broad 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