



**Auditor of State
Betty Montgomery**

**VILLAGE OF FREEPORT
HARRISON COUNTY**

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Auditor of State Betty Montgomery

INDEPENDENT ACCOUNTANTS' REPORT

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

To the Village Council:

We have audited the accompanying financial statements of the Village of Freeport, Harrison County (the Village) as of and for the years ended December 31, 2002 and December 31, 2001. These financial statements are the responsibility of the Village's management. Our responsibility is to express an opinion on these financial statements based on our audit.

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

As discussed in Note 1, the Village prepares its financial statements on the basis of accounting prescribed or permitted by the Auditor of State, which is a comprehensive basis of accounting other than generally accepted accounting principles.

In our opinion, the financial statements referred to above present fairly, in all material respects, the combined fund cash balances of the Village of Freeport as of December 31, 2002 and 2001, and its combined cash receipts and disbursements for the years then ended on the basis of accounting described in Note 1.

In accordance with *Government Auditing Standards*, we have also issued our report dated April 30, 2003 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 grants. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* and should be read in conjunction with this report in considering the results of our audit.

This report is intended solely for the information and use of management, Village Council and other officials authorized to receive this report under § 117.26, Ohio Revised Code, and is not intended to be and should not be used by anyone other than these specified parties.

A handwritten signature in black ink that reads "Betty Montgomery".

Betty Montgomery
Auditor of State

April 30, 2003

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**VILLAGE OF FREEPORT
HARRISON COUNTY**

**COMBINED STATEMENT OF CASH RECEIPTS, CASH DISBURSEMENTS, AND CHANGES IN
FUND CASH BALANCES - ALL GOVERNMENTAL AND SIMILAR FIDUCIARY FUND TYPES
FOR THE YEAR ENDED DECEMBER 31, 2002**

	Governmental Fund Types		Fiduciary Fund Type	Totals (Memorandum Only)
	General	Special Revenue	Expendable Trust	
Cash Receipts:				
Property Tax and Other Local Taxes	\$25,566	\$8,940		\$34,506
Municipal Income Taxes	45,519			45,519
Intergovernmental Receipts	19,140	15,126		34,266
Earnings on Investments	218	653		871
Miscellaneous	2,278			2,278
Total Cash Receipts	92,721	24,719		117,440
Cash Disbursements:				
Current:				
Security of Persons and Property	4,825	4,172		8,997
Public Health Services	60			60
Leisure Time Activities			\$1,669	1,669
Basic Utility Services	130			130
Transportation	1,510	14,936		16,446
General Government	51,731			51,731
Total Cash Disbursements	58,256	19,108	1,669	79,033
Total Receipts Over/(Under) Disbursements	34,465	5,611	(1,669)	38,407
Other Financing Receipts and (Disbursements):				
Transfers-In			3,000	3,000
Transfers-Out	(3,000)			(3,000)
Total Other Financing Receipts/(Disbursements)	(3,000)		3,000	
Excess of Cash Receipts and Other Financing Receipts Over/(Under) Cash Disbursements and Other Financing Disbursements	31,465	5,611	1,331	38,407
Fund Cash Balances, January 1	142,796	36,107	888	179,791
Fund Cash Balances, December 31	\$174,261	\$41,718	\$2,219	\$218,198

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

**VILLAGE OF FREEPORT
HARRISON COUNTY**

**STATEMENT OF CASH RECEIPTS, CASH DISBURSEMENTS, AND
CHANGES IN FUND CASH BALANCES - PROPRIETARY FUND TYPE
FOR THE YEAR ENDED DECEMBER 31, 2002**

	<u>Proprietary Fund Type</u>
	<u>Enterprise</u>
Operating Cash Receipts:	
Charges for Services	\$40,915
Total Operating Cash Receipts	40,915
Operating Cash Disbursements:	
Personal Service	22,827
Contractual Services	4,885
Supplies and Materials	9,534
Total Operating Cash Disbursements	37,246
Operating Income/(Loss)	3,669
Non-Operating Cash Disbursements:	
Debt Service	10,919
Total Non-Operating Cash Disbursements	10,919
Net Receipts Over/(Under) Disbursements	(7,250)
Fund Cash Balances, January 1	7,443
Fund Cash Balances, December 31	<u><u>\$193</u></u>

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

**VILLAGE OF FREEPORT
HARRISON COUNTY**

**COMBINED STATEMENT OF CASH RECEIPTS, CASH DISBURSEMENTS, AND CHANGES IN
FUND CASH BALANCES - ALL GOVERNMENTAL AND SIMILAR FIDUCIARY FUND TYPES
FOR THE YEAR ENDED DECEMBER 31, 2001**

	<u>Governmental Fund Types</u>		<u>Fiduciary Fund Type</u>	<u>Totals (Memorandum Only)</u>
	<u>General</u>	<u>Special Revenue</u>	<u>Expendable Trust</u>	
Cash Receipts:				
Property Tax and Other Local Taxes	\$22,588	\$9,099		\$31,687
Municipal Income Taxes	44,324			44,324
Intergovernmental Receipts	27,622	13,555		41,177
Earnings on Investments	640	917		1,557
Miscellaneous	2,952	20		2,972
Total Cash Receipts	98,126	23,591		121,717
Cash Disbursements:				
Current:				
Security of Persons and Property	5,539	1,367		6,906
Public Health Services	60			60
Leisure Time Activities			\$2,678	2,678
Basic Utility Services	182			182
Transportation		17,075		17,075
General Government	38,707			38,707
Capital Outlay	27,682			27,682
Total Cash Disbursements	72,170	18,442	2,678	93,290
Total Receipts Over/(Under) Disbursements	25,956	5,149	(2,678)	28,427
Other Financing Receipts and (Disbursements):				
Transfers-In			3,000	3,000
Transfers-Out	(3,000)			(3,000)
Total Other Financing Receipts/(Disbursements)	(3,000)		3,000	
Excess of Cash Receipts and Other Financing Receipts Over/(Under) Cash Disbursements and Other Financing Disbursements	22,956	5,149	322	28,427
Fund Cash Balances, January 1	119,840	30,958	566	151,364
Fund Cash Balances, December 31	\$142,796	\$36,107	\$888	\$179,791

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

VILLAGE OF FREEPORT
HARRISON COUNTY

STATEMENT OF CASH RECEIPTS, CASH DISBURSEMENTS, AND
CHANGES IN FUND CASH BALANCES - PROPRIETARY FUND TYPE
FOR THE YEAR ENDED DECEMBER 31, 2001

	<u>Proprietary Fund Type</u>
	<u>Enterprise</u>
Operating Cash Receipts:	
Charges for Services	\$43,106
Miscellaneous	<u>201</u>
Total Operating Cash Receipts	<u>43,307</u>
Operating Cash Disbursements:	
Personal Service	21,013
Contractual Services	4,938
Supplies and Materials	<u>18,255</u>
Total Operating Cash Disbursements	<u>44,206</u>
Operating Income/(Loss)	<u>(899)</u>
Non-Operating Cash Disbursements:	
Debt Service	<u>10,919</u>
Total Non-Operating Cash Disbursements	<u>10,919</u>
Net Receipts Over/(Under) Disbursements	(11,818)
Fund Cash Balances, January 1	<u>19,261</u>
Fund Cash Balances, December 31	<u><u>\$7,443</u></u>

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

**VILLAGE OF FREEPORT
HARRISON COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2002 AND 2001**

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. Description of the Entity

The Village of Freeport, Harrison County, and (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 government services, including street maintenance, water utility, leisure time activities, and police protection. The Village contracts with the Freeport Volunteer Fire Department to provide fire protection services.

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. 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 are used to account for proceeds from specific sources (other than from trusts or for capital projects) that are restricted to expenditure for specific purposes. The Village had the following significant special revenue fund:

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

3. Enterprise Funds

These funds account for operations that are similar to private business enterprises where management intends that the significant costs of providing certain goods or services will be recovered through user charges. The Village had the following significant enterprise fund:

**VILLAGE OF FREEPORT
HARRISON COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2002 AND 2001
(Continued)**

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Water Revenue Fund - This fund receives charges for services from residents to cover the cost of providing this utility.

4. Fiduciary Funds (Trust Funds)

Trust funds are used to account for resources restricted by legally binding trust agreements. If the agreement requires the Village to maintain the corpus of the trust, the fund is classified as a nonexpendable trust fund. Other trust funds are classified as expendable. The Village had the following significant fiduciary fund:

Park Fund – This fund is used to account for all financial transactions of the part located in the Village.

D. Budgetary Process

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

1. Appropriations

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

2. Estimated Resources

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

3. Encumbrances

The Ohio Revised Code requires the Village to reserve (encumber) appropriations when commitments are made. Encumbrances outstanding at year end are canceled, and reappropriated in the subsequent year. The Village did not certify and encumber all commitments as required by Ohio Revised Code § 5705.41(D).

A summary of 2002 and 2001 budgetary activity appears in Note 3.

E. 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.

**VILLAGE OF FREEPORT
HARRISON COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2002 AND 2001
(Continued)**

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

F. Accumulated Leave

In certain circumstances, such as upon leaving employment, employees are entitled to cash payments for unused leave. Unpaid leave is not reflected as a liability under the Village's basis of accounting.

2. EQUITY IN POOLED CASH

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

	2002	2001
Demand deposits	<u>\$218,391</u>	<u>\$187,234</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.

3. BUDGETARY ACTIVITY

Budgetary activity for the years ending December 31, 2002 and December 31, 2001 follows:

2002 Budgeted vs. Actual Receipts			
Fund Type	Budgeted Receipts	Actual Receipts	Variance
General	\$67,544	\$92,721	\$25,177
Special Revenue	11,303	24,719	13,416
Enterprise	50,000	40,915	(9,085)
Fiduciary	-	3,000	3,000
Total	<u>\$128,847</u>	<u>\$161,355</u>	<u>\$32,508</u>

2002 Budgeted vs. Actual Budgetary Basis Expenditures			
Fund Type	Appropriation Authority	Budgetary Expenditures	Variance
General	\$215,666	\$61,256	\$154,410
Special Revenue	43,283	19,108	24,175
Enterprise	56,244	48,165	8,079
Fiduciary	888	1,669	(781)
Total	<u>\$316,081</u>	<u>\$130,198</u>	<u>\$185,883</u>

2001 Budgeted vs. Actual Receipts			
Fund Type	Budgeted Receipts	Actual Receipts	Variance
General	\$69,825	\$98,126	\$28,301
Special Revenue	11,790	23,591	11,801
Enterprise	50,000	43,307	(6,693)
Fiduciary	-	3,000	3,000
Total	<u>\$131,615</u>	<u>\$168,024</u>	<u>\$36,409</u>

**VILLAGE OF FREEPORT
HARRISON COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2002 AND 2001
(Continued)**

3. BUDGETARY ACTIVITY (Continued)

2001 Budgeted vs. Actual Budgetary Basis Expenditures			
Fund Type	Appropriation Authority	Budgetary Expenditures	Variance
General	\$86,175	\$75,170	\$11,005
Special Revenue	87,120	18,442	68,678
Enterprise	50,020	55,125	(5,105)
Fiduciary	700	2,678	(1,978)
Total	<u>\$224,015</u>	<u>\$151,415</u>	<u>\$72,600</u>

Contrary to Ohio Revised Code § 5705.39, appropriations exceeded the total available estimated resources as certified by the County Auditor in the following funds:

	Estimated Revenue Plus Unencumbered Fund Balance	Appropriations	Variance
2002			
Street Construction, Maintenance and Repair	\$12,065	\$41,045	\$(28,980)
2001			
Street Construction, Maintenance and Repair	\$11,345	\$40,560	\$(29,215)
State Highway	\$5,403	\$44,560	\$(39,157)
Park	\$0	700	\$(700)

4. PROPERTY TAX

Real property taxes become a lien on January 1 proceeding the October 1 date for which rates are adopted by Village Council. The State Board of Tax Equalization adjusts these rates for inflation. Property taxes are also reduced for applicable homestead and rollback deductions. 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 payments, the first half is due December 31. The second half payment is due the following June 20.

Tangible personal property tax is assessed by the property owners, who must file a list of such property to the County by each April 30.

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

5. LOCAL INCOME TAX

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

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

**VILLAGE OF FREEPORT
HARRISON COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2002 AND 2001
(Continued)**

6. DEBT

Debt outstanding at December 31, 2002 was as follows:

	<u>Principal</u>	<u>Interest Rate</u>
Ohio Water Development Authority Loan	<u>\$70,917</u>	6.04%

The Ohio Water Development Authority (OWDA) loan relates to a water tank project. The loan will be repaid in semi-annual installments of \$5,459 over 12 years. The loan is collateralized by future water revenue from customers in the Village.

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

	<u>OWDA Loan</u>
Year ending December 31:	
2003	10,919
2004	10,919
2005	10,919
2006	10,919
2007	10,919
2008-2011	<u>38,216</u>
Total	<u>\$92,811</u>

7. RETIREMENT SYSTEM

The Village's full-time employees belong to the Public Employees Retirement System (PERS) of Ohio. PERS is a cost-sharing, multiple-employer plan. This plan provides retirement benefits, including postretirement healthcare, and survivor and disability benefits to participants as prescribed by the Ohio Revised Code.

Contribution rates are also prescribed by the Ohio Revised Code. For 2002 and 2001, PERS members contributed 8.5% of their wages. The Village contributed an amount equal to 13.55% of participants' gross salaries. The Village has paid all contributions required through December 31, 2002.

8. RISK MANAGEMENT

The Village has obtained commercial insurance for the following risks:

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

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Auditor of State Betty Montgomery

INDEPENDENT ACCOUNTANTS' REPORT ON COMPLIANCE AND ON INTERNAL CONTROL REQUIRED BY *GOVERNMENT AUDITING STANDARDS*

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

To the Village Council:

We have audited the accompanying financial statements of the Village of Freeport, Harrison County, (the Village) as of and for the years ended December 31, 2002 and December 31, 2001, and have issued our report thereon dated April 30, 2003. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States.

Compliance

As part of obtaining reasonable assurance about whether the Village's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts and grants, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed instances of noncompliance that are required to be reported under *Government Auditing Standards* which are described in the accompanying schedule of findings as items 2002-31234-001 and 2002-31234-002. We also noted certain immaterial instances of noncompliance that we have reported to management of the Village in a separate letter dated April 30, 2003.

Internal Control Over Financial Reporting

In planning and performing our audit, we considered the Village's internal control over financial reporting in order to determine our auditing procedures for the purpose of expressing our opinion on the financial statements and not to provide assurance on the internal control over financial reporting. Our consideration of the internal control over financial reporting would not necessarily disclose all matters in the internal control over financial reporting that might be material weaknesses. A material weakness is a condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that misstatements in amounts that would be material in relation to the financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. We noted no matters involving the internal control over financial reporting and its operation that we consider to be material weaknesses. However, we noted other matters involving the internal control over financial reporting that do not require inclusion in this report, that we have reported to management of the Village in a separate letter dated April 30, 2003.

This report is intended solely for the information and use of management and Village Council, and is not intended to be and should not be used by anyone other than these specified parties.

A handwritten signature in black ink that reads "Betty Montgomery". The script is cursive and fluid, with the first letters of the first and last names being capitalized and prominent.

Betty Montgomery
Auditor of State

April 30, 2003

**VILLAGE OF FREEPORT
HARRISON COUNTY**

**SCHEDULE OF FINDINGS
DECEMBER 31, 2002 AND 2001**

FINDINGS RELATED TO THE FINANCIAL STATEMENTS REQUIRED TO BE REPORTED IN ACCORDANCE WITH GAGAS
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FINDING NUMBER 2002-31234-001

Ohio Revised Code § 5705.41 (D) provides that no subdivision shall make any contract or give any order involving the expenditure of money unless there is attached thereto a certificate of the fiscal officer of the subdivision that the amount required to meet the obligation has been lawfully appropriated for such purpose and is in the treasury or in the process of collection to the credit of an appropriate fund free from any previous encumbrances. This certificate need be signed only by the subdivision's fiscal officer. Every contract made without such a certificate shall be void, and no warrant shall be issued in payment of any amount due thereon. This section also provides two "exceptions" to the above requirement:

- A. Then and Now Certificate – If no certificate is furnished as required, upon receipt of the fiscal officer's certificate that a sufficient sum was, both at the time of contract or order and at the time of the certificate, appropriated and free of any previous encumbrances, the Council may authorize the issuance of a warrant in payment of the amount due upon such contract or order by resolution within 30 days from the receipt of such certificate, if such expenditure is otherwise valid.
- B. If the amount involved is less than one thousand dollars (\$1,000) the fiscal officer may authorize payment through a Then and Now Certificate without affirmation of the Village Council, if such expenditure is otherwise valid.

The Village did not properly certify or record the amount against the applicable appropriation accounts for 100% of tested expenditures paid in 2002 and in 2001. The Village did not utilize the certification exceptions described above for those expenditures lacking prior or simultaneous certification.

Failure to certify the availability of funds and encumber appropriations could result in overspending and negative cash balances. The Village should obtain approved purchase orders which include the fiscal officer's certification that the amount required to meet the obligation has been lawfully appropriated and authorized prior to making the commitment.

FINDING NUMBER 2002-31234-002

Ohio Revised Code § 5705.39 requires that the total appropriation from each fund shall not exceed the total estimated resources available certified by the county auditor.

The appropriations of the following funds exceeded the estimated available resources as certified by the County Auditor:

	Estimated Revenue Plus Unencumbered Cash Balance	Appropriations	Variance
2002			
Street Construction, Maintenance and Repair	\$12,065	\$41,045	\$(28,980)
2001			
Street Construction, Maintenance and Repair	\$11,345	\$40,560	\$(29,215)
State Highway	\$5,403	\$44,560	\$(39,157)
Park	\$0	700	\$(700)

**VILLAGE OF FREEPORT
HARRISON COUNTY**

**SCHEDULE OF FINDINGS
DECEMBER 31, 2002 AND 2001
(Continued)**

Failure to limit appropriations to the amount certified by the budget commission could result in overspending and negative cash balances. The Village should compare appropriations to estimated resources and if adequate resources are available for additional appropriations, the Village should submit an amended certificate of estimated resources to the budget commission for certification. If the resources are not available to cover the appropriations, an amendment to the appropriation resolution should be passed by Village Council to reduce the appropriations.

VILLAGE OF FREEPORT
HARRISON COUNTY

SCHEDULE OF PRIOR AUDIT FINDINGS
DECEMBER 31, 2002 AND 2001

Finding Number	Finding Summary	Fully Corrected?	Not Corrected, Partially Corrected; Significantly Different Corrective Action Taken; or Finding No Longer Valid; <i>Explain:</i>
2000-31234-001	ORC 5705.41(D) Disbursements were not properly certified.	No	Cited again as Finding Number 2002-31234-001



**Auditor of State
Betty Montgomery**

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VILLAGE OF FREEPORT

HARRISON 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
JUNE 17, 2003**