



**bhm cpa group, inc.**  
CERTIFIED PUBLIC ACCOUNTANTS

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VILLAGE OF WILLIAMSPORT  
PICKAWAY COUNTY

REGULAR AUDIT

FOR THE YEARS ENDED DECEMBER 31, 2020 AND 2019

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OHIO AUDITOR OF STATE  
KEITH FABER



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Village Council  
Village of Williamsport  
300 Ballard Ave  
Williamsport, OH 43164

We have reviewed the *Independent Auditor's Report* of the Village of Williamsport, Pickaway County, prepared by BHM CPA Group, Inc., for the audit period January 1, 2019 through December 31, 2020. 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 Williamsport is responsible for compliance with these laws and regulations.

A handwritten signature in black ink that reads 'Keith Faber'.

Keith Faber  
Auditor of State  
Columbus, Ohio

November 16, 2021

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**VILLAGE OF WILLIAMSPORT  
PICKAWAY COUNTY**

*For the Years Ended December 31, 2020 and 2019  
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**INDEPENDENT AUDITOR'S REPORT**

Village of Williamsport  
Pickaway County  
300 Ballard Avenue  
P.O. Box 1  
Williamsport, Ohio 43164

To the Village Council:

***Report on the Financial Statements***

We have audited the accompanying financial statements of the cash balances, receipts and disbursements for each governmental and proprietary fund type as of and for the year ended December 31, 2020 and for each governmental and proprietary fund type as of and for the year ended December 31, 2019, and related notes of the Village of Williamsport, Pickaway County, Ohio (the Village).

***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 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 such 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 opinions.

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

As described in Note 2 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 (GAAP), to satisfy these requirements.

Although the effects on the financial statements of the variances between the regulatory accounting basis and GAAP are not reasonably determinable, we presume they are material.

Though the Village does not intend these statements to conform to GAAP, auditing standards generally accepted in the United States of America require us to include an adverse opinion on GAAP. However, the adverse opinion does not imply the amounts reported are materially misstated under the accounting basis Ohio Revised Code Section 117.38 and Ohio Administrative Code Section 117-2-03(D) permit. Our opinion on this accounting basis is in the *Opinion on Regulatory Basis of Accounting* paragraph below.

***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, 2020 and 2019, and the respective 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 cash balances, receipts and disbursements for each governmental and proprietary fund type as of and for the year ended December 31, 2020 and for each governmental and proprietary fund type as of and for the year ended December 31, 2019, and related notes of the Village, in accordance with the financial reporting provisions Ohio Revised Code Section 117.38 and Ohio Administrative Code Section 117-2-03(D) permit, described in Note 2.

***Emphasis of Matter***

As discussed in Note 14 to the 2020 financial statements, the financial impact of COVID-19 and the ensuing measures will impact subsequent periods of the Village. We did not modify our opinion regarding this matter.

***Other Reporting Required by Government Auditing Standards***

In accordance with *Government Auditing Standards*, we have also issued our report dated October 13, 2021, 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.



BHM CPA Group, Inc.  
Piketon, Ohio  
October 13, 2021



**VILLAGE OF WILLIAMSPORT  
PICKAWAY COUNTY**

**COMBINED STATEMENT OF RECEIPTS, DISBURSEMENTS, AND  
CHANGES IN FUND BALANCES (REGULATORY CASH BASIS)  
ALL GOVERNMENTAL FUND TYPES  
FOR THE YEAR ENDED DECEMBER 31, 2020**

	<u>Governmental Fund Types</u>			<b>Totals (Memorandum Only)</b>
	<u>General</u>	<u>Special Revenue</u>	<u>Capital Projects</u>	
<b>Cash Receipts:</b>				
Property Taxes	\$ 33,809	\$ 32,832	\$ -	\$ 66,641
Municipal Income Tax	63,941	-	-	63,941
Intergovernmental	35,557	152,724	84,175	272,456
Charges for Services	75	-	-	75
Fines, Licenses, and Permits	1,046	-	-	1,046
Earnings on Investments	2,796	758	-	3,554
Miscellaneous	3,542	394	-	3,936
	<u>140,766</u>	<u>186,708</u>	<u>84,175</u>	<u>411,649</u>
<b>Total Cash Receipts</b>				
<b>Cash Disbursements:</b>				
Current:				
Security of Persons and Property	12,072	32,727	-	44,799
Public Health Services	3,142	-	-	3,142
Leisure Time Activities	32,282	-	-	32,282
Community Environment	419	-	-	419
Basic Utility Services	31,922	-	-	31,922
Transportation	-	11,342	-	11,342
General Government	32,925	9,819	-	42,744
Capital Outlay	3,153	1,800	85,475	90,428
Debt Service:				
Redemption of Principal	-	271	-	271
	<u>115,915</u>	<u>55,959</u>	<u>85,475</u>	<u>257,349</u>
<b>Total Cash Disbursements</b>				
Excess of Receipts Over/(Under) Disbursements	24,851	130,749	(1,300)	154,300
<b>Other Financing Receipts (Disbursements):</b>				
Transfers-In	-	-	1,300	1,300
Transfers-Out	(782)	-	-	(782)
Advances-In	50,000	-	-	50,000
Advances-Out	(50,000)	-	-	(50,000)
	<u>(782)</u>	<u>-</u>	<u>1,300</u>	<u>518</u>
<b>Total Other Financing Receipts (Disbursements)</b>				
Net Change in Fund Cash Balances	24,069	130,749	-	154,818
Fund Cash Balances, January 1	156,785	241,967	-	398,752
	<u>156,785</u>	<u>241,967</u>	<u>-</u>	<u>398,752</u>
Fund Cash Balances, December 31	<u>\$ 180,854</u>	<u>\$ 372,716</u>	<u>\$ -</u>	<u>\$ 553,570</u>

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

**VILLAGE OF WILLIAMSPORT  
PICKAWAY COUNTY**

**COMBINED STATEMENT OF RECEIPTS, DISBURSEMENTS, AND  
CHANGES IN FUND BALANCES (REGULATORY CASH BASIS)  
ALL PROPRIETARY FUND TYPES  
FOR THE YEAR ENDED DECEMBER 31, 2020**

	<u>Proprietary Fund Types</u>
	<u>Enterprise</u>
<b>Operating Cash Receipts:</b>	
Charges for Services	\$ 642,088
Total Operating Cash Receipts	642,088
<b>Operating Cash Disbursements:</b>	
Personal Services	52,658
Employee Fringe Benefits	9,138
Contractual Services	355,419
Supplies and Materials	41,196
Other	2,060
Total Operating Cash Disbursements	460,471
Operating Income (Loss)	181,617
<b>Non-Operating Receipts (Disbursements)</b>	
Miscellaneous Receipts	6,595
Intergovernmental	4,125
Capital Outlay	(70,146)
Principal Retirement	(90,742)
Interest and Fiscal Charges	(15,873)
Total Non-Operating Cash Receipts (Disbursements)	(166,041)
Income (Loss) before Transfers and Advances	15,576
Advances In	50,000
Advances Out	(50,000)
Transfers In	95,214
Transfers Out	(95,732)
Net Change in Fund Cash Balances	15,058
Fund Cash Balances, January 1	571,453
Fund Cash Balances, December 31	\$ 586,511

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

**Village of Williamsport, Ohio**  
*Pickaway County*  
*Notes to the Financial Statements*  
*For the Year Ended December 31, 2020*

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**Note 1 - Reporting Entity**

The Village of Williamsport, Pickaway County, is a body politic and corporate established to exercise the rights and privileges conveyed to it by the constitution and laws of the State of Ohio. A publicly-elected six-member Council directs the Village. The Village provides gas, water and sewer utilities and park operations. The Village contracts with the Pickaway County Sheriff's department to provide security of persons and property. The Village contracts with the Williamsport/Deercreek Emergency Squad for emergency services and the Southwest Fire District for fire protection services. Village voters approved a 2.5 mill levy in 2017 to fund emergency services through the year 2021. The Village appropriates EMT Fund money to support a volunteer EMS department.

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

***Jointly Governed Organizations***

The Village participates in a jointly governed organization. Note 11 to the financial statement 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.

***EMT Fund***- The EMT Fund receives monies from four voted levies for the operation and maintenance of the Williamsport/Deercreek Emergency Squad.

**Village of Williamsport, Ohio**  
*Pickaway County*  
*Notes to the Financial Statements*  
*For the Year Ended December 31, 2020*

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

**OPWC Grant Construction Fund-** The OPWC fund accounts for and reports the proceeds from the Ohio Public Works Commission for grant projects within the Village. Proceeds are restricted to OPWC approved grants for construction and repair projects for street, storm sewers, water or sanitary sewer.

**Enterprise Funds** These funds account for operations that are similar to private business enterprises, where management intends to recover the significant costs of providing certain goods or services through user charges. The Village had the following significant Enterprise Funds

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

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

**Gas Fund-** The gas fund accounts for the provision of natural gas to the residents and commercial users within the Village.

***Basis of Accounting***

These financial statements follow the accounting basis permitted by the financial reporting provisions of Ohio Revised Code Section 117.38 and Ohio Administrative Code Section 117-2-03 (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 Section 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 or object level of control, and appropriations may not exceed estimated resources. The Village Council must annually approve appropriation measures and subsequent amendments. Unencumbered appropriations lapse at year-end.

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

**Village of Williamsport, Ohio**  
*Pickaway County*  
*Notes to the Financial Statements*  
*For the Year Ended December 31, 2020*

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**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 re-appropriated.

A summary of 2020 budgetary activity appears in Note 3.

**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. For regulatory purposes nonspendable fund balance includes unclaimed monies that are required to be held for five years before they may be utilized by the Village and the nonexpendable portion of the corpus in permanent funds.

**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.

**Village of Williamsport, Ohio**  
*Pickaway County*  
*Notes to the Financial Statements*  
*For the Year Ended December 31, 2020*

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

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

**Note 3 - Budgetary Activity**

Budgetary activity for the year ending December 31, 2020 follows:

2020 Budgeted vs. Actual Receipts			
Fund Type	Budgeted Receipts	Actual Receipts	Variance
General	\$132,185	\$140,766	\$8,581
Special Revenue	189,953	186,708	(3,245)
Capital Projects	85,475	85,475	0
Enterprise	726,614	748,022	21,408
Total	\$1,134,227	\$1,160,971	\$26,744

2020 Budgeted vs. Actual Budgetary Basis Expenditures			
Fund Type	Appropriation Authority	Budgetary Expenditures	Variance
General	\$172,071	\$120,856	\$51,215
Special Revenue	240,090	62,556	177,534
Capital Projects	85,475	85,475	0
Enterprise	1,046,181	732,964	313,217
Total	\$1,543,817	\$1,001,851	\$541,966

**Village of Williamsport, Ohio**  
*Pickaway County*  
*Notes to the Financial Statements*  
*For the Year Ended December 31, 2020*

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**Note 4 – Deposits and Investments**

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

	<u>2020</u>
<b><i>Cash Management Pool:</i></b>	
Demand deposits	<u>\$ 1,140,081</u>
Total deposits	<u>1,140,081</u>
Total carrying amount of deposits held in the Pool	<u><u>\$ 1,140,081</u></u>

***Deposits***

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

**Note 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.

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.

***Income Taxes***

The Village levies a municipal income tax of .5 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. The Village contracts with the Regional Income Tax Agency for the implementation and administration of the municipal income tax.

**Village of Williamsport, Ohio**  
*Pickaway County*  
*Notes to the Financial Statements*  
*For the Year Ended December 31, 2020*

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**Note 6 - Risk Management**

Workers' Compensation coverage is provided by the State of Ohio. The Village pays the State Workers' Compensation System a premium based on a rate per \$100 of salaries. This rate is calculated based on accident history and administrative costs.

***Commercial Insurance***

The Village has obtained commercial insurance for the following risks:

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

**Note 7 - Defined Benefit Pension Plans**

***Ohio Public Employees Retirement System***

Five 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%, of their gross salaries and the Village contributed an amount equaling 14%, of participants' gross salaries. The Village has paid all contributions required through December 31, 2020.

***Social Security***

Several Village employees contributed to Social Security. This plan provides retirement benefits, including survivor and disability benefits to participants.

Employees contributed 6.2 percent of their gross salaries. The Village contributed an amount equal to 6.2 percent of participants' gross salaries. The Village has paid all contributions required through December 31, 2020.

**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 2020. The portion of employer contributions allocated to health care for OPERS members in the Member Directed Plan was 4.0 percent during calendar year 2020.



**Village of Williamsport, Ohio**  
*Pickaway County*  
*Notes to the Financial Statements*  
*For the Year Ended December 31, 2020*

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**Note 9 – Debt**

Debt outstanding at December 31, 2020 was as follows:

	Principal	Interest Rate
OPWC CQ27H	\$ 10,313	0.00%
OPWC CQ49R	3,824	0.00%
OPWC CQ15S	44,031	0.00%
OPWC CQ44U	4,332	0.00%
OWDA Loan 2136	28,316	5.66%
OWDA Loan 2135	279,649	6.11%
Total	\$ 370,465	

- In fiscal year 2002, the Village was awarded the OWDA loan 2136 for sewer system improvements and the OWDA Loan 2135 for water system improvements. Debt payments are paid from Enterprise Funds.
- In fiscal year 2005, the Village was awarded an OPWC Loan CQ27H for the improvement of the sewer system sand bed. Debt payments are paid from Enterprise Funds.
- In fiscal year 2015, the Village was awarded OPWC Loan CQ46R for the Water Meter Improvement project. Debt payments are paid from Enterprise Funds.
- In fiscal year 2016, the Village was awarded OPWC Loan CQ15S for the WWTP upgrades. Debt payments are paid from enterprise funds.
- In fiscal year 2017, the Village was awarded OPWC Loan CQ44U for the Main Street Resurfacing project.

**Village of Williamsport, Ohio**  
*Pickaway County*  
*Notes to the Financial Statements*  
*For the Year Ended December 31, 2020*

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***Amortization***

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

Year Ending December 31:	OPWC Loans	OWDA Loans
2021	\$ 4,325	\$ 106,570
2022	4,325	108,529
2023	4,325	110,608
2024	4,325	7,981
2025	4,325	-
2026-2030	12,104	-
2031-2035	9,542	-
2036-2040	8,431	-
2041-2045	8,308	-
2046-2050	2,490	-
Total	\$ 62,500	\$ 333,688

**Note 10 – Contingent Liabilities**

The Village is a defendant in a current lawsuit. Although management cannot presently determine the outcome of this suit, management believes that the resolution of this matter will not materially adversely affect the Village’s financial condition.

**Note 11 – Jointly Governed Organization**

Southwest Fire District is a jointly governed organization that provides fire services to the Village. The District is governed by a three-member board: one representative from the Village of Williamsport, one representative from the Board of Trustees of Deercreek Township, and one at-large resident from either the Village of Williamsport or Deercreek Township. The Village does not have an ongoing financial interest in or an ongoing financial responsibility for the District. The Village did not make any contributions to the District. Complete financial statements can be obtained from the Southwest Fire District, PO Box 363, Williamsport, Ohio 43164.

**Note 12 – Fund Balances**

Included in fund balance are amounts the Village cannot spend, including the balance of unclaimed monies which cannot be spent for five years and the unexpended corpus of the permanent funds. 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:

**Village of Williamsport, Ohio**  
*Pickaway County*  
*Notes to the Financial Statements*  
*For the Year Ended December 31, 2020*

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Fund Balances	General	Special Revenue	Total
Outstanding Encumbrances	\$ 4,159	\$ 6,597	\$ 10,756
<i>Total</i>	<i>\$ 4,159</i>	<i>\$ 6,597</i>	<i>\$ 10,756</i>

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

**Note 13 – Change in Accounting Principles**

For 2020, the Village has made changes to their cash basis reporting model. These changes include removing the fund balance classifications from the Combined Statement of Receipts, Disbursements and Changes in Fund Balances (Regulatory Cash Basis) – All Governmental Fund Types.

The effect of this change had no effect on the Village’s beginning cash balances.

**Note 14 – 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. The financial impact of COVID-19 and the continuing emergency measures will impact subsequent periods of the Village. In addition, the impact on the Village’s future operating costs, revenues, and additional recovery from emergency funding, either federal or state, cannot be estimated.

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**VILLAGE OF WILLIAMSPORT  
PICKAWAY COUNTY**

**COMBINED STATEMENT OF RECEIPTS, DISBURSEMENTS, AND  
CHANGES IN FUND BALANCES (REGULATORY CASH BASIS)  
ALL GOVERNMENTAL FUND TYPES  
FOR THE YEAR ENDED DECEMBER 31, 2019**

	<u>Governmental Fund Types</u>			<b>Totals (Memorandum Only)</b>
	<u>General</u>	<u>Special Revenue</u>	<u>Capital Projects</u>	
<b>Cash Receipts:</b>				
Property Taxes	\$ 33,945	\$ 33,067	\$ -	\$ 67,012
Municipal Income Tax	65,589	-	-	65,589
Intergovernmental	38,905	56,328	169,163	264,396
Fines, Licenses, and Permits	257	-	-	257
Earnings on Investments	4,712	1,177	-	5,889
Miscellaneous	1,144	354	-	1,498
	<u>144,552</u>	<u>90,926</u>	<u>169,163</u>	<u>404,641</u>
<b>Total Cash Receipts</b>				
<b>Cash Disbursements:</b>				
Current:				
Security of Persons and Property	7,430	34,750	-	42,180
Public Health Services	2,240	-	-	2,240
Leisure Time Activities	38,556	-	-	38,556
Community Environment	419	-	-	419
Basic Utility Services	22,606	-	-	22,606
Transportation	-	11,656	-	11,656
General Government	31,831	-	-	31,831
Capital Outlay	14,077	24,863	180,352	219,292
Debt Service:				
Redemption of Principal	-	541	-	541
	<u>117,159</u>	<u>71,810</u>	<u>180,352</u>	<u>369,321</u>
<b>Total Cash Disbursements</b>				
Excess of Receipts Over/(Under) Disbursements	27,393	19,116	(11,189)	35,320
<b>Other Financing Receipts (Disbursements):</b>				
Transfers-In	-	-	11,189	11,189
Transfers-Out	(2,025)	(5,864)	-	(7,889)
Advances-In	50,000	-	-	50,000
Advances-Out	(50,000)	-	-	(50,000)
	<u>(2,025)</u>	<u>(5,864)</u>	<u>11,189</u>	<u>3,300</u>
<b>Total Other Financing Receipts (Disbursements)</b>				
Net Change in Fund Cash Balances	25,368	13,252	-	38,620
Fund Cash Balances, January 1	131,417	228,715	-	360,132
<b>Fund Cash Balances, December 31</b>				
Restricted	-	241,967	-	241,967
Unassigned (Deficit)	156,785	-	-	156,785
	<u>156,785</u>	<u>241,967</u>	<u>-</u>	<u>398,752</u>
<b>Fund Cash Balances, December 31</b>	<u>\$ 156,785</u>	<u>\$ 241,967</u>	<u>\$ -</u>	<u>\$ 398,752</u>

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

**VILLAGE OF WILLIAMSPORT  
PICKAWAY COUNTY**

**COMBINED STATEMENT OF RECEIPTS, DISBURSEMENTS, AND  
CHANGES IN FUND BALANCES (REGULATORY CASH BASIS)  
ALL PROPRIETARY FUND TYPES  
FOR THE YEAR ENDED DECEMBER 31, 2019**

	<u>Proprietary Fund Types</u>
	<u>Enterprise</u>
<b>Operating Cash Receipts:</b>	
Charges for Services	\$ 677,628
Total Operating Cash Receipts	677,628
<b>Operating Cash Disbursements:</b>	
Personal Services	46,297
Employee Fringe Benefits	7,657
Contractual Services	311,667
Supplies and Materials	44,584
Other	4,820
Total Operating Cash Disbursements	415,025
Operating Income (Loss)	262,603
<b>Non-Operating Receipts (Disbursements)</b>	
Miscellaneous Receipts	22,955
Capital Outlay	(89,384)
Principal Retirement	(87,542)
Interest and Fiscal Charges	(19,224)
Total Non-Operating Cash Receipts (Disbursements)	(173,195)
Income (Loss) before Transfers and Advances	89,408
Advances In	50,000
Advances Out	(50,000)
Transfers In	95,542
Transfers Out	(98,842)
Net Change in Fund Cash Balances	86,108
Fund Cash Balances, January 1	485,345
Fund Cash Balances, December 31	\$ 571,453

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

**Village of Williamsport, Ohio**  
*Pickaway County*  
*Notes to the Financial Statements*  
*For the Year Ended December 31, 2019*

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**Note 1 - Reporting Entity**

The Village of Williamsport, Pickaway County, is a body politic and corporate established to exercise the rights and privileges conveyed to it by the constitution and laws of the State of Ohio. A publicly-elected six-member Council directs the Village. The Village provides gas, water and sewer utilities and park operations. The Village contracts with the Pickaway County Sheriff's department to provide security of persons and property. The Village contracts with the Williamsport/Deercreek Emergency Squad for emergency services and the Southwest Fire District for fire protection services. Village voters approved a 2.5 mill levy in 2017 to fund emergency services through the year 2021. The Village appropriates EMT Fund money to support a volunteer EMS department.

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

***Jointly Governed Organizations***

The Village participates in a jointly governed organization. Note 11 to the financial statement 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.

***EMT Fund***- The EMT Fund receives monies from four voted levies for the operation and maintenance of the Williamsport/Deercreek Emergency Squad.

**Village of Williamsport, Ohio**  
*Pickaway County*  
*Notes to the Financial Statements*  
*For the Year Ended December 31, 2019*

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

**OPWC Grant Construction Fund-** The OPWC fund accounts for and reports the proceeds from the Ohio Public Works Commission for grant projects within the Village. Proceeds are restricted to OPWC approved grants for construction and repair projects for street, storm sewers, water or sanitary sewer.

**Enterprise Funds** These funds account for operations that are similar to private business enterprises, where management intends to recover the significant costs of providing certain goods or services through user charges. The Village had the following significant Enterprise Funds

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

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

**Gas Fund-** The gas fund accounts for the provision of natural gas to the residents and commercial users within the Village.

***Basis of Accounting***

These financial statements follow the accounting basis permitted by the financial reporting provisions of Ohio Revised Code Section 117.38 and Ohio Administrative Code Section 117-2-03 (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 Section 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 or object 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.



**Village of Williamsport, Ohio**  
*Pickaway County*  
*Notes to the Financial Statements*  
*For the Year Ended December 31, 2019*

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**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 re-appropriated.

A summary of 2019 budgetary activity appears in Note 3.

**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*. 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.

**Village of Williamsport, Ohio**  
*Pickaway County*  
*Notes to the Financial Statements*  
*For the Year Ended December 31, 2019*

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.

**Note 3 - Budgetary Activity**

Budgetary activity for the year ending December 31, 2019 follows:

2019 Budgeted vs. Actual Receipts			
Fund Type	Budgeted Receipts	Actual Receipts	Variance
General	\$114,265	\$144,552	\$30,287
Special Revenue	79,975	90,926	10,951
Capital Projects	180,352	180,352	0
Enterprise	761,196	796,125	34,929
Total	\$1,135,788	\$1,211,955	\$76,167

2019 Budgeted vs. Actual Budgetary Basis Expenditures			
Fund Type	Appropriation Authority	Budgetary Expenditures	Variance
General	\$168,481	\$119,184	\$49,297
Special Revenue	122,469	77,674	44,795
Capital Projects	180,352	180,352	0
Enterprise	929,984	710,017	219,967
Total	\$1,401,286	\$1,087,227	\$314,059

**Note 4 – Deposits and Investments**

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:

	2019
Demand deposits	\$ 970,205
Total Deposits	\$ 970,205

Deposits are insured by the Federal Deposit Insurance Corporation or collateralized by securities specifically pledged by the financial institution to the Village.

**Village of Williamsport, Ohio**  
*Pickaway County*  
*Notes to the Financial Statements*  
*For the Year Ended December 31, 2019*

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The Village's deposits are collateralized by the financial institution's public entity deposit pool. The financial institution is a member of OPCS as of December 31, 2019.

**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.

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.

***Income Taxes***

The Village levies a municipal income tax of .5 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. The Village contracts with the Regional Income Tax Agency for the implementation and administration of the municipal income tax.

**Note 6 - Risk Management**

Workers' Compensation coverage is provided by the State of Ohio. The Village pays the State Workers' Compensation System a premium based on a rate per \$100 of salaries. This rate is calculated based on accident history and administrative costs.

***Commercial Insurance***

The Village has obtained commercial insurance for the following risks:

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

**Village of Williamsport, Ohio**  
*Pickaway County*  
*Notes to the Financial Statements*  
*For the Year Ended December 31, 2019*

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**Note 7 - Defined Benefit Pension Plans**

***Ohio Public Employees Retirement System***

Five 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%, of their gross salaries and the Village contributed an amount equaling 14%, of participants' gross salaries. The Village has paid all contributions required through December 31, 2019.

***Social Security***

Several Village employees contributed to Social Security. This plan provides retirement benefits, including survivor and disability benefits to participants.

Employees contributed 6.2 percent of their gross salaries. The Village contributed an amount equal to 6.2 percent of participants' gross salaries. The Village has paid all contributions required through December 31, 2019.

**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 2019. The portion of employer contributions allocated to health care for OPERS members in the Member Directed Plan was 4.0 percent during calendar year 2019.

**Note 9 – Debt**

Debt outstanding at December 31, 2019 was as follows:

	<u>Principal</u>	<u>Interest Rate</u>
OPWC CQ27H	\$ 11,251	0.00%
OPWC CQ49R	3,948	0.00%
OPWC CQ15S	44,862	0.00%
OPWC CQ44U	4,602	0.00%
OWDA Loan 2136	34,474	5.66%
OWDA Loan 2135	362,341	6.11%
Total	<u>\$ 461,478</u>	

**Village of Williamsport, Ohio**  
*Pickaway County*  
*Notes to the Financial Statements*  
*For the Year Ended December 31, 2019*

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- In fiscal year 2002, the Village was awarded the OWDA loan 2136 for sewer system improvements and the OWDA Loan 2135 for water system improvements. Debt payments are paid from Enterprise Funds.
- In fiscal year 2005, the Village was awarded an OPWC Loan CQ27H for the improvement of the sewer system sand bed. Debt payments are paid from Enterprise Funds.
- In fiscal year 2015, the Village was awarded OPWC Loan CQ46R for the Water Meter Improvement project. Debt payments are paid from Enterprise Funds.
- In fiscal year 2016, the Village was awarded OPWC Loan CQ15S for the WWTP upgrades. Debt payments are paid from enterprise funds.
- In fiscal year 2017, the Village was awarded OPWC Loan CQ44U for the Main Street Resurfacing project.

***Amortization***

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

Year Ending December 31:	OPWC Loans	OWDA Loans
2020	\$ 2,162	\$ 104,723
2021	4,325	106,570
2022	4,325	108,529
2023	4,325	110,608
2024	4,325	7,981
2025-2029	14,520	-
2030-2034	9,542	-
2035-2039	8,678	-
2040-2044	8,308	-
2045-2047	4,153	-
Total	\$ 64,663	\$ 438,411

**Note 10 – Contingent Liabilities**

The Village is a defendant in a current lawsuit. Although management cannot presently determine the outcome of this suit, management believes that the resolution of this matter will not materially adversely affect the Village's financial condition.

**Village of Williamsport, Ohio**  
*Pickaway County*  
*Notes to the Financial Statements*  
*For the Year Ended December 31, 2019*

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**Note 11 – Jointly Governed Organization**

Southwest Fire District is a jointly governed organization that provides fire services to the Village. The District is governed by a three-member board: one representative from the Village of Williamsport, one representative from the Board of Trustees of Deercreek Township, and one at-large resident from either the Village of Williamsport or Deercreek Township. The Village does not have an ongoing financial interest in or an ongoing financial responsibility for the District. The Village did not make any contributions to the District. Complete financial statements can be obtained from the Southwest Fire District, PO Box 363, Williamsport, Ohio 43164.



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

Village of Williamsport  
Pickaway County  
300 Ballard Avenue  
P.O. Box 1  
Williamsport, Ohio 43164

To the Village Council:

We have audited, in accordance with auditing standards generally accepted in the United States and the Comptroller General of the United States' *Government Auditing Standards*, the financial statements of the cash balances, receipts, and disbursements for each governmental and proprietary fund type as of and for the year ended December 31, 2020 and for each governmental and proprietary fund type as of and for the year ended December 31, 2019, and related notes of the Village of Williamsport, Pickaway County, (the Village) and have issued our report thereon dated October 13, 2021, wherein we noted the Village followed financial reporting provisions Ohio Revised Code Section 117.38 and Ohio Administrative Code Section 117-2-03(D) permit. We also noted the financial impact of COVID-19 and the ensuing emergency measures will impact subsequent periods of the Village.

***Internal Control Over Financial Reporting***

As part of our financial statement audit, we considered the Village's internal control over financial reporting (internal control) as a basis for designing audit procedures appropriate in the circumstances to the extent necessary to support our opinions 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.

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 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.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all internal control deficiencies that might be material weaknesses or significant deficiencies. Therefore, unidentified material weaknesses or significant deficiencies may exist. We did identify a certain deficiency in internal control, described in the accompanying schedule of findings that we consider a material weakness. We consider finding 2020-001 to be a material weakness.

***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 financial statements. 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 no instances of noncompliance or other matters we must report under *Government Auditing Standards*.

***Purpose of this 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 report is not suitable for any other purpose.

*BHM CPA Group*

BHM CPA Group, Inc.  
Piketon, Ohio  
October 13, 2021



**Village of Williamsport  
Pickaway County  
Schedule of Findings  
December 31, 2020 and 2019**

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**1. SUMMARY OF AUDITOR'S RESULTS**

**FINDING NUMBER 2020-001**

**Material Weakness – *Internal Controls related to Utility Billing***

When designing the public office's system of internal control and the specific control activities, management should:

- Ensure that all transactions are properly authorized in accordance with management's policies;
- Ensure that accounting records are properly designed;
- Ensure adequate security of assets and records;
- Plan for adequate segregation of duties or compensating controls;
- Perform analytical procedures to determine the reasonableness of financial data;
- Ensure the collection and compilation of that data needed for timely preparation of financial statements

During testing of utility receipts for the year ended December 31, 2020, BHM noted that the Village did not have effective internal control over the utility billing software. As a result, the system was not properly generating customer water and sewer bills in accordance with the legislatively approved rate that was effect from April 2020 through November 2020. This deficiency in internal control resulted in customers whose usage exceeded the minimum base amount to be under billed from April 2020 when the rate increase was implemented through November 2020 when the utility rates in the software were subsequently corrected.

We recommend that the Village implement proper controls to ensure that the utility software is updated in a timely manner for any future changes and that those changes are reviewed and confirmed. We recommend that the Village implement proper controls to ensure that the utility software is updated in a timely manner for any future changes and that those changes are reviewed and confirmed in the future.

**Official's Response:** We did not receive a response to this finding.

**Village of Williamsport  
Pickaway County  
Schedule of Prior Audit Findings  
December 31, 2020 and 2019**

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<b>Finding Number</b>	<b>Finding Summary</b>	<b>Fully Corrected?</b>	<b>Not Corrected, Partially Corrected; Significantly Different Corrective Action Taken; or Finding No Longer Valid; Explain:</b>
2018-001	OPWC Issue II Funds – Noncompliance and Material Weakness	Yes	

# OHIO AUDITOR OF STATE KEITH FABER



**VILLAGE OF WILLIAMSPORT**

**PICKAWAY 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 11/30/2021**

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](http://www.ohioauditor.gov)