



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

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VILLAGE OF WILLIAMSPORT  
PICKAWAY COUNTY

REGULAR AUDIT

FOR THE YEARS ENDED DECEMBER 31, 2022 AND 2021

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Village Council  
Village of Williamsport  
300 Ballard Ave  
P.O. Box 1  
Williamsport, Ohio 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, 2021 through December 31, 2022. 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.

Keith Faber  
Auditor of State  
Columbus, Ohio

February 18, 2025

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**VILLAGE OF WILLIAMSPORT  
PICKAWAY COUNTY**

*For the Years Ended December 31, 2022 and 2021  
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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 Audit of the Financial Statements**

***Unmodified and Adverse Opinions***

We have audited the financial statements of the Village of Williamsport, Pickaway County, Ohio (the Village), which comprises the cash balances, receipts and disbursements for each governmental and proprietary fund type as of and for the years ended December 31, 2022 and 2021, and the related notes to the financial statements.

***Unmodified Opinion on Regulatory Basis of Accounting***

In our opinion, the accompanying 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 years ended December 31, 2022 and 2021, and the related notes to the financial statements, in accordance with the financial reporting provisions which Ohio Revised Code Section 117.38 and Ohio Administrative Code Section 117-2-03(C) permit, described in Note 2.

***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* section of our report, the accompanying financial statements 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, 2022 and 2021, or the changes in financial position or, where applicable, cash flows thereof for the year then ended.

### ***Basis for Opinions***

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS) and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the *Auditor's Responsibilities for the Audit of the Financial Statements* section of our report. We are required to be independent of the Village, and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

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

As described in Note 2 of the financial statements, the financial statements are prepared by the Village on the basis of the financial reporting provisions of Ohio Revised Code Section 117.38 and Ohio Administrative Code Section 117-2-03(C), which is an accounting basis other than accounting principles generally accepted in the United States of America (GAAP), to satisfy these requirements. The effects on the financial statements of the variances between the regulatory basis of accounting described in Note 2 and accounting principles generally accepted in the United States of America, although not reasonably determinable, are presumed to be material and pervasive.

### ***Responsibilities of Management for the Financial Statements***

Management is responsible for the preparation and fair presentation of the financial statements in accordance with the financial reporting provisions Ohio Revised Code Section 117.38 and Ohio Administrative Code Section 117-2-03(C) permit. Management is also responsible for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the Village's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

### ***Auditor's Responsibilities for the Audit of the Financial Statements***

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS and the financial audit standards in the Comptroller General of the United States' *Government Auditing Standards* will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with GAAS and *Government Auditing Standards*, we

- exercise professional judgment and maintain professional skepticism throughout the audit.



- identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Village's internal control. Accordingly, no such opinion is expressed.
- evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the Village's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

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

In accordance with *Government Auditing Standards*, we have also issued our report dated August 27, 2024, 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. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the Village's 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*

BHM CPA Group, Inc.  
Circleville, Ohio  
August 27, 2024

**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, 2022**

	<u>Governmental Fund Types</u>		<b>Totals</b>
	<u>General</u>	<u>Special Revenue</u>	<u>(Memorandum Only)</u>
<b>Cash Receipts:</b>			
Property Taxes	\$ 40,995	\$ 45,017	\$ 86,012
Municipal Income Tax	95,180	-	95,180
Intergovernmental	37,433	116,984	154,417
Fines, Licenses, and Permits	2,556	-	2,556
Earnings on Investments	462	112	574
Miscellaneous	804	694	1,498
	<u>177,430</u>	<u>162,807</u>	<u>340,237</u>
<b>Total Cash Receipts</b>			
<b>Cash Disbursements:</b>			
Current:			
Security of Persons and Property	11,684	42,379	54,063
Public Health Services	2,945	-	2,945
Leisure Time Activities	70,030	7,179	77,209
Community Environment	5,243	-	5,243
Basic Utility Services	-	10,636	10,636
Transportation	-	28,611	28,611
General Government	95,693	5,200	100,893
Capital Outlay	5,625	-	5,625
Debt Service:			
Redemption of Principal	-	541	541
	<u>191,220</u>	<u>94,546</u>	<u>285,766</u>
<b>Total Cash Disbursements</b>			
Excess of Receipts Over/(Under) Disbursements	(13,790)	68,261	54,471
<b>Other Financing Receipts (Disbursements):</b>			
Advances-Out	(50,000)	-	(50,000)
Other Uses	(432)	-	(432)
	<u>(50,432)</u>	<u>-</u>	<u>(50,432)</u>
<b>Total Other Financing Receipts (Disbursements)</b>			
Net Change in Fund Cash Balances	(64,222)	68,261	4,039
Fund Cash Balances, January 1, restated	185,557	343,356	528,913
	<u>185,557</u>	<u>343,356</u>	<u>528,913</u>
<b>Fund Cash Balances, December 31</b>	<u>\$ 121,335</u>	<u>\$ 411,617</u>	<u>\$ 532,952</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)  
PROPRIETARY FUND TYPE  
FOR THE YEAR ENDED DECEMBER 31, 2022**

	<u>Proprietary Fund Type</u>
	<u>Enterprise</u>
<b>Operating Cash Receipts:</b>	
Charges for Services	\$ 710,313
	<u>710,313</u>
Total Operating Cash Receipts	<u>710,313</u>
<b>Operating Cash Disbursements:</b>	
Personal Services	46,484
Employee Fringe Benefits	5,178
Contractual Services	401,409
Supplies and Materials	76,702
Other	760
	<u>530,533</u>
Total Operating Cash Disbursements	<u>530,533</u>
Operating Income (Loss)	179,780
<b>Non-Operating Receipts (Disbursements)</b>	
Miscellaneous Receipts	19,055
Intergovernmental	116,767
Capital Outlay	(44,303)
Principal Retirement	(111,305)
Interest and Fiscal Charges	(8,548)
	<u>(28,334)</u>
Total Non-Operating Cash Receipts (Disbursements)	<u>(28,334)</u>
Income (Loss) before Transfers and Advances	151,446
Advances In	<u>50,000</u>
Net Change in Fund Cash Balances	201,446
Fund Cash Balances, January 1, restated	<u>551,749</u>
Fund Cash Balances, December 31	<u><u>\$ 753,195</u></u>

*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, 2022*

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**Note 1 - Reporting Entity**

The Village of Williamsport (the Village), 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 2021 to fund emergency services through the year 2026. The Village appropriates EMT Fund money to support a volunteer EMS department.

***Jointly Governed Organizations***

The Village participates in a jointly governed organization. Note 10 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.

***Coronavirus Relief Fund*** - The coronavirus relief fund accounts for the grant received from the United States CARES Act and American Rescue Plan Act Funding.

***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, 2022*

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**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 (C). This basis is similar to the cash receipts and disbursements accounting basis. The Village 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 (C) 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.

**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 2022 budgetary activity appears in Note 3.

**Village of Williamsport, Ohio**  
*Pickaway County*  
*Notes to the Financial Statements*  
*For the Year Ended December 31, 2022*

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***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.

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 11.

**Village of Williamsport, Ohio**  
*Pickaway County*  
*Notes to the Financial Statements*  
*For the Year Ended December 31, 2022*

**Note 3 - Budgetary Activity**

Budgetary activity for the year ending December 31, 2022 follows:

2022 Budgeted vs. Actual Receipts			
Fund Type	Budgeted Receipts	Actual Receipts	Variance
General	\$184,050	\$177,430	(\$6,620)
Special Revenue	161,051	162,807	1,756
Enterprise	761,564	896,135	134,571
Total	<u>\$1,106,665</u>	<u>\$1,236,372</u>	<u>\$129,707</u>

2022 Budgeted vs. Actual Budgetary Basis Expenditures			
Fund Type	Appropriation Authority	Budgetary Expenditures	Variance
General	\$339,024	\$244,261	\$94,763
Special Revenue	267,237	94,944	172,293
Enterprise	1,240,027	696,925	543,102
Total	<u>\$1,846,288</u>	<u>\$1,036,130</u>	<u>\$810,158</u>

**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:

	2022
<b><i>Cash Management Pool:</i></b>	
Demand deposits	<u>\$ 1,286,147</u>
Total deposits	<u>1,286,147</u>
Total carrying amount of deposits held in the Pool	<u>\$ 1,286,147</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.

**Village of Williamsport, Ohio**  
*Pickaway County*  
*Notes to the Financial Statements*  
*For the Year Ended December 31, 2022*

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**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 non-business, owner occupancy, and homestead exemption credits and/or homestead and rollback deductions. The financial statements include these credits and/or deduction 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.

**Note 7 - Defined Benefit Pension Plans**

***Ohio Public Employees Retirement System***

Seven 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.



**Village of Williamsport, Ohio**  
*Pickaway County*  
*Notes to the Financial Statements*  
*For the Year Ended December 31, 2022*

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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, 2022.

***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, 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 – Debt**

Debt outstanding at December 31, 2022 was as follows:

	<u>Principal</u>	<u>Interest Rate</u>
OPWC CQ27H	\$ 5,625	0.00%
OPWC CQ46R	3,208	0.00%
OPWC CQ15S	39,877	0.00%
OPWC CQ44U	2,978	0.00%
OPWC CQ02W	46,575	0.00%
OPWC CQ28V	17,499	0.00%
OWDA Loan 2136	14,937	5.66%
OWDA Loan 2135	98,797	6.11%
Total	<u>\$ 229,496</u>	

- 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.

**Village of Williamsport, Ohio**  
*Pickaway County*  
*Notes to the Financial Statements*  
*For the Year Ended December 31, 2022*

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- 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.
- In fiscal year 2021, the Village was awarded the OPWC Loan CQ02W for Storm and Sanitary Sewer Improvements. Debt payments are paid from Enterprise Funds.
- In fiscal year 2021, the Village was awarded OPWC Loan CQ28V for WWTP Influent Grinder. Debt payments are paid from Enterprise funds.

***Amortization***

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

Year Ending December 31:	OPWC Loans	OWDA Loans
2023	\$ 11,863	\$ 110,608
2024	11,863	7,981
2025	11,863	-
2026	9,988	-
2027	9,988	-
2028-2032	36,196	-
2033-2037	9,048	-
2038-2042	8,308	-
2043-2046	6,645	-
Total	<u>\$ 115,762</u>	<u>\$ 118,589</u>

**Note 10 – 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.

**Village of Williamsport, Ohio**  
*Pickaway County*  
*Notes to the Financial Statements*  
*For the Year Ended December 31, 2022*

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**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:

Fund Balances	General	Special Revenue	Total
Outstanding Encumbrances	2,609	398	3,007
<i>Total</i>	<u>\$2,609</u>	<u>\$398</u>	<u>\$3,007</u>

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

**Note 12 – 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.

**Note 13 – Restatement of Beginning Balances**

The beginning fund balances for the General Fund and Enterprise funds were restated as follows due to voiding of prior period disbursements and correction of accounting errors from prior periods:

	General Fund:	Enterprise:
<b>2022 Beginning Fund Balances:</b>	\$185,507	\$ 551,323
Prior period checks voided:	-	1,197
Correction of errors from prior periods:	<u>50</u>	<u>(771)</u>
<b>2022 Restated Beginning Fund Balances:</b>	<u>\$185,557</u>	<u>\$ 551,749</u>

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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, 2021**

	<u>Governmental Fund Types</u>		<b>Totals</b>
	<u>General</u>	<u>Special Revenue</u>	<u>(Memorandum Only)</u>
<b>Cash Receipts:</b>			
Property Taxes	\$ 39,456	\$ 35,557	\$ 75,013
Municipal Income Tax	95,768	-	95,768
Intergovernmental	31,315	125,631	156,946
Special Assessments	861	-	861
Charges for Services	1,042	-	1,042
Fines, Licenses, and Permits	1,592	-	1,592
Earnings on Investments	450	176	626
Miscellaneous	8,901	203	9,104
	<u>179,385</u>	<u>161,567</u>	<u>340,952</u>
<b>Total Cash Receipts</b>			
<b>Cash Disbursements:</b>			
Current:			
Security of Persons and Property	11,868	35,728	47,596
Public Health Services	3,235	-	3,235
Leisure Time Activities	46,441	-	46,441
Community Environment	5,361	-	5,361
Basic Utility Services	11,867	-	11,867
Transportation	-	18,172	18,172
General Government	46,380	74,861	121,241
Capital Outlay	-	61,354	61,354
Debt Service:			
Redemption of Principal	-	812	812
	<u>125,152</u>	<u>190,927</u>	<u>316,079</u>
<b>Total Cash Disbursements</b>			
Excess of Receipts Over/(Under) Disbursements	54,233	(29,360)	24,873
<b>Other Financing Receipts (Disbursements):</b>			
Transfers-Out	(50,000)	-	(50,000)
Advances-In	50,000	-	50,000
Advances-Out	(50,000)	-	(50,000)
	<u>(50,000)</u>	<u>-</u>	<u>(50,000)</u>
<b>Total Other Financing Receipts (Disbursements)</b>			
Net Change in Fund Cash Balances	4,233	(29,360)	(25,127)
Fund Cash Balances, January 1, restated	181,274	372,716	553,990
Fund Cash Balances, December 31	<u>\$ 185,507</u>	<u>\$ 343,356</u>	<u>\$ 528,863</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)**

**PROPRIETARY FUND TYPE**

**FOR THE YEAR ENDED DECEMBER 31, 2021**

	<u>Proprietary Fund Type</u>
	<u>Enterprise</u>
<b>Operating Cash Receipts:</b>	
Charges for Services	\$ 690,970
Total Operating Cash Receipts	<u>690,970</u>
<b>Operating Cash Disbursements:</b>	
Personal Services	48,666
Employee Fringe Benefits	7,799
Contractual Services	416,203
Supplies and Materials	75,340
Other	<u>3,349</u>
Total Operating Cash Disbursements	<u>551,357</u>
Operating Income (Loss)	139,613
<b>Non-Operating Receipts (Disbursements)</b>	
Debt Proceeds	75,381
Miscellaneous Receipts	672
Capital Outlay	(185,083)
Principal Retirement	(103,692)
Interest and Fiscal Charges	<u>(12,319)</u>
Total Non-Operating Cash Receipts (Disbursements)	<u>(225,041)</u>
Income (Loss) before Transfers and Advances	(85,428)
Advances In	50,000
Advances Out	(50,000)
Transfers In	148,932
Transfers Out	<u>(98,932)</u>
Net Change in Fund Cash Balances	(35,428)
Fund Cash Balances, January 1, restated	<u>586,751</u>
Fund Cash Balances, December 31	<u><u>\$ 551,323</u></u>

*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, 2021*

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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.

***Jointly Governed Organizations***

The Village participates in a jointly governed organization. Note 10 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.

***State Highway Fund*** - The State Highway Fund accounts for and reports the portion of the State gasoline tax and motor vehicle license registration fees restricted for construction, maintenance, and repair of state highways within the Village.

**Village of Williamsport, Ohio**  
*Pickaway County*  
*Notes to the Financial Statements*  
*For the Year Ended December 31, 2021*

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***Permissive Motor Vehicle License Fund*** – The Permissive Motor Vehicle Fund accounts for and reports the portion of the motor vehicle license 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.

***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 (C). This basis is similar to the cash receipts and disbursements accounting basis. The Village 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 (C) 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 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, 2021*

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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 2021 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, 2021*

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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 11.

**Note 3 - Budgetary Activity**

Budgetary activity for the year ending December 31, 2021 follows:

2021 Budgeted vs. Actual Receipts			
Fund Type	Budgeted Receipts	Actual Receipts	Variance
General	\$161,350	\$229,385	\$68,035
Special Revenue	162,791	161,567	(1,224)
Enterprise	778,032	965,955	187,923
Total	<u>\$1,102,173</u>	<u>\$1,356,907</u>	<u>\$254,734</u>

2021 Budgeted vs. Actual Budgetary Basis Expenditures			
Fund Type	Appropriation Authority	Budgetary Expenditures	Variance
General	\$301,597	\$226,740	\$74,857
Special Revenue	274,430	191,136	83,294
Enterprise	1,075,178	1,012,156	63,022
Total	<u>\$1,651,205</u>	<u>\$1,430,032</u>	<u>\$221,173</u>

**Note 4 – Deposits**

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 accounts are as follows:

	2021
Demand deposits	<u>\$ 1,080,186</u>
Total Deposits	<u>\$ 1,080,186</u>

**Village of Williamsport, Ohio**  
*Pickaway County*  
*Notes to the Financial Statements*  
*For the Year Ended December 31, 2021*

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Deposits are insured by the Federal Deposit Insurance Corporation; collateralized by securities specifically pledged by the financial institution to the Village; 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 non-business, owner occupancy, and homestead exemption credits and/or homestead and rollback deductions. The financial statements include these credits and/or deduction 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, 2021*

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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, 2021.

***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, 2021.

**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 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.

**Note 9 – Debt**

Debt outstanding at December 31, 2021 was as follows:

	<u>Principal</u>	<u>Interest Rate</u>
OPWC CQ27H	\$ 7,501	0.00%
OPWC CQ46R	3,455	0.00%
OPWC CQ15S	41,539	0.00%
OPWC CQ44U	3,519	0.00%
OPWC CQ02W	52,055	0.00%
OPWC CQ28V	19,558	0.00%
OWDA Loan 2136	21,811	5.66%
OWDA Loan 2135	191,904	6.11%
Total	<u>\$ 341,342</u>	

**Village of Williamsport, Ohio**  
*Pickaway County*  
*Notes to the Financial Statements*  
*For the Year Ended December 31, 2021*

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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.
- In fiscal year 2021, the Village was awarded OPWC Loan CQ28V for WWTP Influent Grinder. Debt payments are paid from Enterprise funds.
- In fiscal year 2021, the Village was awarded the OPWC Loan CQ02W for Storm and Sanitary Sewer Improvements. Debt payments are paid from Enterprise Funds.

***Amortization***

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

Year Ending December 31:	OPWC Loans	OWDA Loans
2022	\$ 11,863	\$ 108,529
2023	11,863	110,608
2024	11,863	7,981
2025	11,863	-
2026	9,988	-
2027-2031	44,276	-
2032-2036	9,295	-
2037-2041	8,308	-
2042-2046	8,308	-
Total	<u>\$ 127,627</u>	<u>\$ 227,118</u>

**Village of Williamsport, Ohio**  
*Pickaway County*  
*Notes to the Financial Statements*  
*For the Year Ended December 31, 2021*

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**Note 10 – 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 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	1,588	209	1,797
<i>Total</i>	<u>\$1,588</u>	<u>\$209</u>	<u>\$1,797</u>

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

**Note 12 – 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.

**Note 13 – Restatement of Beginning Balances**

The beginning fund balances for the General Fund was restated as follows due to voiding of prior period disbursements and errors in the prior period:

	General Fund:	Enterprise:
<b>2021 Beginning Fund Balances:</b>	\$180,854	\$ 586,511
Prior period checks voided:	420	-
Correction of errors from prior periods:	-	240
<b>2021 Restated Beginning Fund Balances:</b>	<u>\$181,274</u>	<u>\$ 586,751</u>



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**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 the 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 (*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 years ended December 31, 2022 and 2021 and the related notes to the financial statements of the Village of Williamsport, Pickaway County, (the Village) and have issued our report thereon dated August 27, 2024, wherein we noted the Village followed financial reporting provisions Ohio Rev. Code § 117.38 and Ohio Admin. Code 117-2-03(C) permit.

***Report on Internal Control Over Financial Reporting***

In planning and performing our audit of the financial statements, we considered the Village's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Village's internal control. Accordingly, we do not express an opinion on the effectiveness of the Village's internal control.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the Village's financial statements will not be prevented, or detected and corrected, on a timely basis. 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 deficiencies in internal control that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that were not identified. We identified a certain deficiency in internal control, described in the accompanying schedule of findings as item 2022-001 that we consider to be a material weakness.

***Report on Compliance and Other Matters***

As part of obtaining reasonable assurance about whether the Village's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the financial statements. 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 no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

***Purpose of This Report***

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the Village's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Village's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.



BHM CPA Group, Inc.  
Circleville, Ohio  
August 27, 2024



**Village of Williamsport  
Pickaway County  
Schedule of Findings  
December 31, 2022 and 2021**

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<b>1. SUMMARY OF AUDITOR’S RESULTS</b>
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**FINDING NUMBER 2022-001**

**Material Weakness – Internal Controls Related to Financial Reporting**

Sound financial reporting is the responsibility of the fiscal officer and governing board and is essential to ensure the information provided to the readers of the financial statements is complete and accurate.

Material and immaterial misstatements were identified during the course of the audit which have not been prevented or detected by the Village’s internal controls over financial reporting. As a result of the audit procedures performed, the following errors were noted in the financial statements that required audit adjustment or reclassification:

- Adjustments were made in 2021 for \$75,381 in Capital Outlay and Debt Proceeds in Sewer Operating.
- Adjustments were made in 2021, for \$53,285 from Capital Outlay in Sewer Operating to Principal and Interest in Water Debt and Sewage Reserve, and in 2022, for \$12,973 from Principal and Interest in Sewer Operating to Principal and Interest in Water Operating.
- Adjustments were made in 2021, for \$5,929 from Capital Outlay in Sewer Operating, Water Operating, and Street Construction, and Other Contractual Services in General Fund to Principal in Sewer Operating, Water Operating, and Street Construction, and in 2022 for \$11,865 from Capital Outlay in Water Operating to Principal in Street Construction, Water Operating, and Sewer Operating.
- Corrections and updates were required to the Notes to the Financial Statements for 2021 and 2022

To ensure the Village’s financial statements and notes to the financial statements are complete and accurate, we recommend the Fiscal Officer review the Ohio Village Officer’s Handbook for guidance on the correct line item to post various receipts and expenditures of the Village.

**Officials’ Response:** We did not receive a response from Officials regarding this finding.

**Village of Williamsport  
Pickaway County  
Summary Schedule of Prior Audit Findings  
December 31, 2022 and 2021**

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<b>Finding Number</b>	<b>Finding Summary</b>	<b>Status</b>	<b>Additional Information</b>
2020-001	Material Weakness – Internal Controls Related to Utility Billing	Fully Corrected	

# 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 3/4/2025**

65 East State 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)