



bhm cpa group, inc.
CERTIFIED PUBLIC ACCOUNTANTS

VILLAGE OF CRESTLINE
CRAWFORD COUNTY

REGULAR AUDIT

FOR THE YEAR ENDED DECEMBER 31, 2020

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OHIO AUDITOR OF STATE
KEITH FABER



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Village Council
Village of Crestline
100 N. Seltzer St.
Crestline, OH 44827

We have reviewed the *Independent Auditor's Report* of the Village of Crestline, Crawford County, prepared by BHM CPA Group, Inc., for the audit period January 1, 2020 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 Crestline 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

October 04, 2021

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VILLAGE OF CRESTLINE
CRAWFORD COUNTY

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INDEPENDENT AUDITOR'S REPORT

Village of Crestline
Crawford County
100 N. Seltzer Street
Crestline, Ohio 44827

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 and the fiduciary fund type combined total as of and for the year ended December 31, 2020, and related notes of the Village of Crestline, Crawford 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 the respective changes in financial position or cash flows thereof for the year 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 and the fiduciary fund type combined total as of and for the year ended December 31, 2020, 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 13 to the financial statements, the financial impact of COVID-19 and the ensuing emergency 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 June 23, 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
June 23, 2021

Village of Crestline, Ohio
Crawford 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

	General	Special Revenue	Debt Service	Capital Projects	Totals (Memorandum Only)
Cash Receipts					
Property and Other Local Taxes	\$132,291	\$67,782	\$0	\$0	\$200,073
Municipal Income Tax	895,555	311,911	0	40,178	1,247,644
Intergovernmental	172,757	668,549	0	0	841,306
Special Assessments	41,313	8,851	0	0	50,164
Charges for Services	145,576	37,394	0	0	182,970
Fines, Licenses and Permits	152,502	296	0	0	152,798
Earnings on Investments	9,401	1,998	0	352	11,751
Miscellaneous	33,128	170,446	0	0	203,574
<i>Total Cash Receipts</i>	<u>1,582,523</u>	<u>1,267,227</u>	<u>0</u>	<u>40,530</u>	<u>2,890,280</u>
Cash Disbursements					
Current:					
Security of Persons and Property	34,838	1,516,836	0	0	1,551,674
Public Health Services	14,912	0	0	0	14,912
Leisure Time Activities	17,230	61,972	0	0	79,202
Transportation	0	184,880	0	0	184,880
General Government	533,171	0	0	1,082	534,253
Capital Outlay	3,983	219,707	0	84,990	308,680
Debt Service:					
Principal Retirement	0	3,540	0	0	3,540
Interest and Fiscal Charges	0	3,170	0	0	3,170
<i>Total Cash Disbursements</i>	<u>604,134</u>	<u>1,990,105</u>	<u>0</u>	<u>86,072</u>	<u>2,680,311</u>
<i>Excess of Receipts Over (Under) Disbursements</i>	<u>978,389</u>	<u>(722,878)</u>	<u>0</u>	<u>(45,542)</u>	<u>209,969</u>
Other Financing Receipts (Disbursements)					
Transfers In	127,271	912,333	0	0	1,039,604
Transfers Out	(963,334)	(404,276)	0	0	(1,367,610)
Other Financing Sources	129,083	0	0	0	129,083
<i>Total Other Financing Receipts (Disbursements)</i>	<u>(706,980)</u>	<u>508,057</u>	<u>0</u>	<u>0</u>	<u>(198,923)</u>
<i>Net Change in Fund Cash Balances</i>	271,409	(214,821)	0	(45,542)	11,046
<i>Fund Cash Balances, January 1</i>	666,624	624,511	17	84,166	1,375,318
<i>Fund Cash Balances, December 31</i>	<u>\$938,033</u>	<u>\$409,690</u>	<u>\$17</u>	<u>\$38,624</u>	<u>\$1,386,364</u>

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

Village of Crestline, Ohio
Crawford 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>
Operating Cash Receipts	
Charges for Services	\$2,071,869
<i>Total Operating Cash Receipts</i>	<u>2,071,869</u>
Operating Cash Disbursements	
Personal Services	712,340
Employee Fringe Benefits	305,056
Contractual Services	718,876
Supplies and Materials	119,414
Other	2,700
<i>Total Operating Cash Disbursements</i>	<u>1,858,386</u>
<i>Operating Income (Loss)</i>	<u>213,483</u>
Non-Operating Receipts (Disbursements)	
Special Assessments	933
OWDA Loans Issued	741,410
OPWC Loans Issued	232,427
Miscellaneous Receipts	93,121
Capital Outlay	(970,880)
Principal Retirement	(558,655)
Interest and Other Fiscal Charges	(24,336)
Other Non-Operating Sources	1
<i>Total Non-Operating Receipts (Disbursements)</i>	<u>(485,979)</u>
<i>Income (Loss) before Transfers</i>	<u>(272,496)</u>
Transfers In	328,006
<i>Net Change in Fund Cash Balances</i>	55,510
<i>Fund Cash Balances, January 1</i>	<u>2,592,511</u>
<i>Fund Cash Balances, December 31</i>	<u>\$2,648,021</u>

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

Village of Crestline, Ohio
Crawford County
Combined Statement of Additions, Deductions
and Changes in Fund Balances (Regulatory Cash Basis)
All Fiduciary Fund Types
For the Year Ended December 31, 2020

	Fiduciary Fund Types		Totals
	Private Purpose Trust	Custodial Other Custodial	(Memorandum Only)
Additions			
Fines, Licenses and Permits for Distribution	\$0	\$106,386	\$106,386
Gifts and Donations (trust funds only)	7,000	0	7,000
<i>Total Additions</i>	<u>7,000</u>	<u>106,386</u>	<u>113,386</u>
Deductions			
Distributions to Other Governments	0	106,711	106,711
Other Distributions	6,822	0	6,822
<i>Total Deductions</i>	<u>6,822</u>	<u>106,711</u>	<u>113,533</u>
<i>Net Change in Fund Balances</i>	178	(325)	(147)
<i>Fund Cash Balances, January 1</i>	<u>19,790</u>	<u>858</u>	<u>20,648</u>
<i>Fund Cash Balances, December 31</i>	<u><u>\$19,968</u></u>	<u><u>\$533</u></u>	<u><u>\$20,501</u></u>

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

Village of Crestline, Ohio
Crawford County
Notes to the Financial Statements
For the Year Ended December 31, 2020

Note 1 - Reporting Entity

The Village of Crestline (the Village), Crawford 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 is divided into various departments and financial management and control systems. Services provided include police protection, fire protection, street construction and maintenance, parks and recreation and water, sewer and ambulance services as well as a staff to provide support (i.e., payroll processing, accounts payable, and receipt collection) to the service providers. The operation and control of these activities is provided by the Village Council through the budgetary process and by the Mayor through administrative and managerial requirements and procedures.

For financial reporting purposes, the Village's basic financial statements include all funds, agencies, boards, commissions, and departments for which the Village is financially accountable. Financial accountability exists if the Village appoints a voting majority of an organization's governing board and is either able to impose its will on that organizations or there is potential for the organizations to provide specific financial benefits to, or impose specific burdens on, the Village. The Village may also be financially accountable for governmental organizations with a separately elected governing board, a governing board appointed by another government, or a jointly appointed governing board that is fiscally dependent on the Village. The Village also took into consideration other organizations for which the nature and significance of their relationship with the Village are such that exclusion would cause the Village's basic financial statements to be misleading or incomplete. Based upon the application of these criteria, the Village has one component unit which is described below.

Crestline Community Improvement Corporation ("CIC") – The CIC was formed pursuant to Ohio Revised Code Section 1724. The Articles of Incorporation were approved on October 29, 2013. The CIC was designated as a not-for-profit agency of the Village for advancing, encouraging and promoting the industrial, economic, commercial, and civic development of Crestline and the territory surrounding Crestline.

The CIC Board of Directors is comprised of nine members appointed by the Village. The Board of Directors is comprised of Village's Finance Chair, Fiscal Officer, Mayor, Council Pro-Temp, Administrator, the Crestline Exempted Village School Board Treasurer and three local business owners. The CIC is dependent on the Village for financial support and therefore is considered a discretely presented component unit of the Village; however, it has not been presented in the financial statements or note disclosures as it is considered immaterial. Separate issued financial statements can be obtained by contacting the Village Administrator for the Village of Crestline, 100 North Seltzer Street, Crestline, Ohio 44827.

Village of Crestline, Ohio
Crawford County
Notes to the Financial Statements
For the Year Ended December 31, 2020
(Continued)

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 and a combined statement of additions, deductions and changes in fund balances (regulatory cash basis) all fiduciary fund types which are all 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.

Police and Fire Levy Fund This fund accounts for a portion of municipal income taxes intended for police and fire operations.

Debt Service Funds These funds account for and report financial resources that are restricted, committed, or assigned to expenditure for principal and interest. The Village had the following significant Debt Service Funds.

Capital Project Funds These 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.

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.

Village of Crestline, Ohio
Crawford County
Notes to the Financial Statements
For the Year Ended December 31, 2020
(Continued)

Note 2 - Summary of Significant Accounting Policies (Continued)

Fund Accounting (Continued)

Fiduciary Funds Fiduciary funds include private purpose trust funds and custodial funds. Trust funds account for assets held under a trust meeting certain criteria.

The Village's private purpose trust fund accounts for resources held for donations and scholarships that are intended to benefit various individuals and organizations within the community.

Custodial funds are purely custodial in nature and are used to report fiduciary activity that is not required to be reported in a trust fund. The Village's custodial fund accounts for activity related to the Mayor's Court.

For regulatory purposes, certain own source revenues are permitted to flow through clearing funds presented as custodial funds. The amounts distributed to the other funds of the entity are identified on the combined statement of additions, deductions and changes in fund balances (regulatory cash basis) all fiduciary fund types. Also, for regulatory purposes, certain deposits and clearing funds are permitted to be presented as custodial funds.

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 and program 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 Crestline, Ohio
Crawford County
Notes to the Financial Statements
For the Year Ended December 31, 2020
(Continued)

Note 2 - Summary of Significant Accounting Policies (Continued)

Budgetary Process (Continued)

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.

Deposits and Investments

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

The Village's investments are limited to negotiable certificates of deposit (CDs). Investments are reported at cost. Investment procedures are restricted by provisions of the Ohio Revised Code.

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.

Village of Crestline, Ohio
Crawford County
Notes to the Financial Statements
For the Year Ended December 31, 2020
(Continued)

Note 2 - Summary of Significant Accounting Policies (Continued)

Fund Balance (Continued)

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

Assigned Assigned fund balances are intended for specific purposes but do not meet the criteria to be classified as *restricted* or *committed*. 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 10.

Note 3 - Budgetary Activity

Budgetary activity for the year ending 2020 follows:

2020 Budgeted vs. Actual Receipts			
Fund Type	Budgeted Receipts	Actual Receipts	Variance
General	\$ *	\$1,838,877	\$ *
Special Revenue	*	2,179,560	*
Capital Projects	*	40,530	*
Enterprise	*	3,467,767	*
Private - Purpose Trust Fund	*	7,000	*
Total	\$ *	\$7,533,734	\$ *

Village of Crestline, Ohio
Crawford County
Notes to the Financial Statements
For the Year Ended December 31, 2020
(Continued)

Note 3 - Budgetary Activity (Continued)

2020 Budgeted vs. Actual Budgetary Basis Expenditures				
Fund Type	Appropriation Authority	Budgetary Expenditures	Variance	
General	\$ *	\$1,576,882	\$	*
Special Revenue	*	2,458,917		*
Capital Projects	*	90,527		*
Enterprise	*	3,554,750		*
Private - Purpose Trust Fund	*	6,822		*
Total	\$ *	\$7,687,898	\$	*

*The Village did not file appropriations with the County Auditor in 2020; therefore, the Village did not receive a certificate of estimated resources.

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:

	2020
<i>Cash Management Pool:</i>	
Demand deposits	\$3,053,886
Certificates of deposit	1,000,000
Petty Cash	1,000
Total deposits	4,054,886
Total carrying amount of deposits and investments held in the Pool	4,054,886

Deposits

Deposits are insured by the Federal Deposit Insurance Corporation; collateralized through the Ohio Pooled Collateral System (OPCS).

At year end the Village had \$1,000 in undeposited cash on hand (petty cash).

Investments

Raymond James and Associates is in custody of the Village’s Certificates of deposit (CDs). The financial institution maintains records identifying the Village as owner of these securities.

Village of Crestline, Ohio
Crawford County
Notes to the Financial Statements
For the Year Ended December 31, 2020
(Continued)

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 2 percent on substantially all earned income arising from employment, residency, or business activities within the Village as well as certain income of residents earned outside of the Village.

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

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Village of Crestline, Ohio
Crawford County
Notes to the Financial Statements
For the Year Ended December 31, 2020
(Continued)

Note 6 - Risk Management

Risk Pool Membership

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

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

OPRM coverage programs are developed specific to each member's risk management needs and the related premiums for coverage are determined through the application of uniform underwriting criteria addressing the member's exposure to loss. Effective November 1, 2017, the OPRM retained 47% of the premium and losses on the first \$250,000 casualty treaty and 30% of the first \$1,000,000 property treaty. The OPRM is also participated in a property primary excess of loss treaty. This treaty reimbursed the OPRM 30% for losses between \$200,000 and \$1,000,000. The reimbursement is based on the amount of loss between \$200,000 and \$1,000,000. Effective November 1, 2018, the OPRM the property retention remained unchanged, however, the Plan assumed 100% of the first \$250,000 casualty treaty. Members are only responsible for their self-retention (deductible) amounts, which vary from member to member. Effective November 1, 2019, the OPRM's property retention increased from 30% to 33%, while the casualty treaty remains unchanged and still assumes 100% of the first \$250,000 casualty treaty. OPRM had 776 members as of December 31, 2019.

The Pool's audited financial statements conform with generally accepted accounting principles, and reported the following assets, liabilities and equity at December 31, 2019 (latest information available as of December 31, 2020).

	<u>2019</u>
Assets	\$15,920,504
Liabilities	<u>(11,329,011)</u>
Members' Equity	<u>\$ 4,591,493</u>

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

Employee Health Benefits

The Village provides employees with medical, dental, life, and vision insurance. As of December 31, 2020, medical insurance is provided by Medical Mutual and dental, life, and vision insurance is provided by Guardian. The Village currently pays 90% of the premiums for medical insurance and 100% of the premiums for dental and life insurance. Vision insurance is optional, so the entire premium is to be paid by the employee. The risk of loss transfers entirely to the insurance carriers.

There has been no significant reduction in insurance coverage from 2019 and no insurance settlement has exceeded insurance coverage during the last four years.

Village of Crestline, Ohio
Crawford County
Notes to the Financial Statements
For the Year Ended December 31, 2020
(Continued)

Note 7 - Defined Benefit Pension Plans

Ohio Public Employees Retirement System

Village employees, other than full-time police and firefighters, 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.

Ohio Police and Fire Retirement System

The Village's full-time Fire Fighters and full-time Police Officers belong to the Police and Fire Pension Fund OP&F 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. OP&F participants contributed 12.25% of their wages. The Village contributed to OP&F an amount equal to 19.5% of full-time police members' wages and 24% of full-time fire fighters' wages, respectively. The Village has paid all contributions required through December 31, 2020.

Social Security

The Village had one employee that contributed to Social Security in lieu of contributing to OPERS. This plan provides retirement benefits, including survivor and disability benefits to participants.

This employee contributed 6.2 percent of their gross salary. The Village contributed an amount equal to 6.2 percent of participant's gross salary. The Village has paid all contributions required through December 31, 2020.

Note 8 - Postemployment Benefits

Both OPERS and OP&F offer 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. OP&F contributes 0.5 percent to fund these benefits.

Beginning January 1, 2019, OP&F changed its retiree health care model to a stipend-based health care model. A stipend funded by OP&F was placed in individual Health Reimbursement Accounts that retirees use to be reimbursed for health care expenses.

Village of Crestline, Ohio
Crawford County
Notes to the Financial Statements
For the Year Ended December 31, 2020
(Continued)

Note 9 – Debt

Debt outstanding at December 31, 2020 was as follows:

	<u>Principal</u>	<u>Interest Rate</u>
Ohio Public Works Commission Loans	\$1,253,369	0%
Ohio Water Development Authority Loans	\$1,444,026	0%-3.12%
Lease Purchase agreement - TCF Equipment Finance	\$ 51,597	3.41%
Police Pension Accrued Liability	\$ 42,012	2.13%
Fire Pension Accrued Liability	\$ 29,899	2.13%
Total	<u>\$2,820,903</u>	

The Village has pledged future sewer fund receipts to repay Ohio Water Development Authority (OWDA) loans. The loans are payable solely from sewer fund receipts and are payable through 2036. The OWDA loans are for the Bibich Ct. and Patterson St. sanitary sewer, sanitary sewer improvements phase I, WWTP improvements and sewer separation phase II. The total principal remaining to be paid on the loans is \$1,444,026. The Village is currently making semiannual installments toward the principal and interest on these loans. Principal and interest paid for the current year was \$482,162.

Ohio Public Works Commission (OPWC) loans consist of money owed to the OPWC for the replacement of the west side storm sewer, for the replacement of the Cloverdale Avenue sewer, for the replacement of the Wiley Street waterlines, for the replacement of the Countyline, Arnold Street, and Scott Street waterlines, WWTP Phase I improvements, replacement of the S. Thoman waterline and Sanitary Sewer Separation Phase III. The loans are interest free. OPWC loans are payable from the gross receipts of the water and sewer enterprise funds. OPWC issued a loan repayment waiver for the July 2020 loan payment deferring payment by giving the applicants the option to make two payments as part of the January 2021 repayment period, if desired.

The Village pays installments on the police and fire pension accrued liability incurred when the State of Ohio established the statewide pension system for police and fire personnel in 1967. The liability is payable semiannually from the police pension and fire pension fund.

In prior years, the Village entered into a lease purchase agreement for a Vac-Con truck. This lease meets the criteria of a capital lease as defined by generally accepted accounting principles, which defines a capital lease generally as on which transfers benefits and risks of ownership to the lessee. Principal payments in 2020 included \$49,869 made on the Vac-Con truck from the water and sewer enterprise funds.

Village of Crestline, Ohio
Crawford County
Notes to the Financial Statements
For the Year Ended December 31, 2020
(Continued)

Note 9 – Debt (Continued)

Amortization

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

Year Ending December 31:	Leases	*OWDA Loans	OPWC Loans	Police & Fire Pension
2021	\$53,384	\$71,559	\$84,893	\$ 6,710
2022		71,559	84,893	6,710
2023		71,559	84,893	6,710
2024		71,559	84,893	6,710
2025		71,559	84,893	6,710
2026-2030		357,794	307,318	33,548
2031-2035		304,771	289,534	29,890
2036-2040		7,911	182,055	
2041-2045			41,667	
2046			8,330	
Total	<u>\$ 53,384</u>	<u>\$ 1,028,271</u>	<u>\$ 1,253,369</u>	<u>\$ 96,988</u>

*No amortization schedule is currently available for OWDA Loan 9104.

Note 10 – 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	Capital Projects	Enterprise	Total
Nonspendable:					
Outstanding Encumbrances	\$ 9,414	\$ 64,536	\$ 4,455	\$ 142,493	\$ 220,898
<i>Total</i>	<u>\$ 9,414</u>	<u>\$ 64,536</u>	<u>\$ 4,455</u>	<u>\$ 142,493</u>	<u>\$ 220,898</u>

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

Village of Crestline, Ohio
Crawford County
Notes to the Financial Statements
For the Year Ended December 31, 2020
(Continued)

Note 12 – Change in Accounting Principles

For 2020, the Village has made changes to their cash basis reporting model. These changes include modifications to the definition of fiduciary funds, adding a separate Combined Statement of Additions, Deductions and Changes in Fund Balances (Regulatory Cash Basis) -- All Fiduciary Fund Types, and 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 beginning cash balance in the Special Revenue Fund Type or in the Fiduciary Fund Type.

Note 13 – 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.



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

Village of Crestline
Crawford County
100 N. Seltzer Street
Crestline, Ohio 44827

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 and the fiduciary fund type combined total as of and for the year ended December 31, 2020, and related notes of the Village of Crestline, Crawford County (the Village) and have issued our report thereon dated June 23, 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 certain deficiencies in internal control, described in the accompanying schedule of findings that we consider material weaknesses. We consider findings 2020-001 through 2020-004 to be material weaknesses.

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 instances of noncompliance or other matters we must report under *Government Auditing Standards* which are described in the accompanying schedule of findings as items 2020-003 through 2020-005.

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.

A handwritten signature in black ink that reads "BHM CPA Group". The letters are cursive and somewhat stylized.

BHM CPA Group, Inc.
Piketon, Ohio
June 23, 2021

**Village of Crestline
Crawford County
Schedule of Findings
December 31, 2020**

1. SUMMARY OF AUDITOR'S RESULTS
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FINDING NUMBER 2020-001

Financial Statement Presentation – Material Weakness

Sound financial reporting is the responsibility of the Fiscal Officer and Village Council and is essential to ensure the information provided to the readers of the financial statements is complete and accurate.

In our audit engagement letter, as required by AU-C Section 210, Terms of Engagement, paragraph .06, management acknowledged its responsibility for the preparation and fair presentation of their financial statements; 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 as discussed in AU-C Section 210 paragraphs .A14 & .A16.

The Village did not always accurately post receipts and disbursements to the Village's accounting system and financial statements. Below are misstatements noted:

- The Village posted \$404,276 as Charges for Services rather than Intergovernmental Receipts in the Coronavirus Relief Special Revenue Fund.
- The Village posted \$6,817 as Capital Outlay rather than Principal in the Water Enterprise Fund.
- The Village posted \$3,092 of Interest payments as Principal in the Water Enterprise Fund.
- The Village posted \$3,092 of Interest payments as Principal in the Sewer Enterprise Fund.
- The Village posted \$3,920 as Security of Persons and Property rather than Principal and Interest, respectively in the Police Fund.
- The Village posted \$2,790 as Security of Persons and Property rather than Principal and Interest, respectively in the Fire Fund.
- The Village posted \$116,452 as Miscellaneous Receipts and \$220,100 as Other Non-Operating Sources rather than OWDA Loans Issued and failed to post \$404,858 in on-behalf payments from the OWDA as Principal, Interest and OWDA Loans Issued, respectively in the Sewer Enterprise Fund.
- The Village classified the Water Treatment Capital Projects fund as a Capital Projects fund rather than an Enterprise Fund. The beginning fund balance of \$3,849 was moved from the Capital Projects fund to the Enterprise fund.
- A beginning fund balance adjustment was made to account for the segregated bank accounts that were included on the prior year financial statements. The General Fund beginning balance was increased by \$16,706, and the DARE fund beginning balance was increased by \$3,562.
- The Village failed to post \$232,427 in on-behalf payments from the OPWC as Capital Outlay and OPWC Loans Issued, respectively in the Sewer Enterprise Fund.

**Village of Crestline
Crawford County
Schedule of Findings
December 31, 2020**

**FINDING NUMBER 2020-001
(continued)**

Financial Statement Presentation – Material Weakness

- The Village posted the activity from the Swimming Pool fund as an Enterprise fund rather than a Special Revenue fund. To be consistent with prior years the activity was moved from the Enterprise Fund to the Special Revenue fund. This resulted in adjustments in the amounts of \$61,972 to Leisure Time Activities, \$36,750 to Charges for Services, \$7,202 to Miscellaneous Receipts and \$14,000 to Transfers-In. Also, the Beginning Fund Balance of \$1,329 was moved from the Enterprise Fund to the Special Revenue Fund for the Swimming Pool Fund.
- These amounts were adjusted to the Village's accounting system and financial statements.

Additionally, errors were noted in the Village's notes to the financial statements. The cash, debt, budgetary, and risk management notes were incorrect. Without accurate and complete notes to the financial statements, the Village is at risk of omitting information important to understanding the financial position of the Village.

Not posting receipts and disbursements accurately to the ledgers could result in the financial statements requiring audit reclassifications; furthermore, inaccurate accounting records could make it difficult for the Village Council to effectively monitor the Village's activities or identify misstatements or errors in a timely manner.

Officials' Response: We did not receive a response to this finding.

FINDING NUMBER 2020-002

Mayor's Court Custodial Fund – Material Weakness

In our audit engagement letter, as required by AU-C Section 210, Terms of Engagement, paragraph .06, management acknowledged its responsibility for the preparation and fair presentation of their financial statements; 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 as discussed in AU-C Section 210 paragraphs .A14 & .A16.

In 2020, the Village did not accurately record the activity for the Mayor's Court on the Village's accounting records or financial statements. The Mayor's Court records are kept separate from the Village's books, and each month a check is written to the Village for its portion of the fines and fees and the State is paid for its portion of the fines and fees. Because the records are maintained separately and the Village did not have controls in place to ensure all of the Mayor's account activity is accurately reported on the Village's accounting records or financial statements, the Village's financial statements were misstated.

For 2020, Distributions to Other Governments and Fines, Licenses and Permits for Distribution were understated by \$106,711 and \$106,386, respectively.

The fines and costs should be originally recorded in a Custodial Fund, and then only the portion of fines and costs due to the Village should be recorded as a receipt in the General Fund to clearly account for the portion of court receipts that legally belong to the Village. The fines and costs due to the state should also be paid from this Custodial Fund. This will allow for the entire activity of the Village to be included on the Village's accounting records, and for Council to review the activity, and will help ensure more accurate financial statements.

Officials' Response: We did not receive a response to this finding.

**Village of Crestline
Crawford County
Schedule of Findings
December 31, 2020**

FINDING NUMBER 2020-003

Material Noncompliance/Material Weakness

Village of Crestline Ordinance 3136 states that “The funds collected under this chapter shall be deposited in the General fund and such monies collected or on deposit from and after January 1, 2016 shall be disbursed in the following order: (A) For the Income Tax Fund – 75% (B) For the Police and Fire Levy Fund – 25%.”

On the Village’s accounting system, the Village maintains a separate fund for the purpose of administrating the income tax collected in accordance with Ordinance 3161. However, the Income Tax Fund does not have constraints imposed on its resources and cannot be reported as a special revenue fund on the Village’s financial statements. Therefore, audit adjustments had to be made to report \$895,555 and \$311,911 of income tax receipts as municipal income tax within the General Fund and Police and Fire Fund, respectively, and to eliminate the related activity in the Income Tax Special Revenue Fund. In addition, all remaining activity within the Income Tax Special Revenue Fund was adjusted to be reported in the General Fund on the financial statements. These amounts included Miscellaneous Receipts of \$131,946, \$129,083 of which was also reclassified to Other Financing Sources, and General Government expenditures of \$199,857.

Furthermore, the Village allocated \$40,178 to the Capital Improvements Fund in 2020, which is not in accordance with Ordinance 3161.

The Village should establish procedures to allocate and report income tax as outlined in Ordinance 3136 either by passing legislation to implement constraint on the resources of the Income Tax Fund or to report the Income Tax Fund activity in the General Fund. The Village Council should monitor the financial statements to ensure that income tax is properly reported.

Officials’ Response: We did not receive a response to this finding.

FINDING NUMBER 2020-004

Material Noncompliance/Material Weakness

ORC Section 5705.41(B) states that no subdivision or taxing unit shall: “Make any expenditure of money unless it has been appropriated as provided in such chapter.”

ORC Section 5705.39 states that “No appropriation measure shall become effective until the county auditor files with the appropriating authority a certificate that the total appropriations from each fund, taken together with all other outstanding appropriations, do not exceed such official estimate or amended official estimate.”

During the audit period, it was noted that the Village did not file appropriations with the County Auditor and obtain a certificate of estimated resources. Failure to file appropriations with the County Auditor renders the appropriations ineffective according to Ohio law, resulting in illegal expenditures.

Upon passing an appropriation measure, the Village’s budget commission should seek to file the appropriations with the County Auditor and obtain an official estimate of resources.

Officials’ Response: We did not receive a response to this finding.

**Village of Crestline
Crawford County
Schedule of Findings
December 31, 2020**

FINDING NUMBER 2020-005

Material Noncompliance

Ohio Rev. Code, Section 5705.41 (D) states that no orders or contracts involving the expenditure of money are to be made unless there is a certificate of the fiscal officer that the amount required for the order or contract has been lawfully appropriated and is in the treasury or in the process of collection to the credit of an appropriate fund free from any previous encumbrances.

This section also provides two “exceptions” to the above requirements:

- A. Then and Now Certificate – If the fiscal officer can certify that both at the time That the contract or order was made (“then”), and at the time that the fiscal officer is completing the certification (“now”), that sufficient funds were available or in the process of collection, to the credit of a proper fund, properly appropriated and free from any previous encumbrance, the Village can authorize the drawing of a warrant for the payment or the amount due. The Village can authorize the drawing of a warrant for the payment of the amount due. The Village has thirty days from the receipt of the “then and now” certificate to approve payment by ordinance or resolution.

Amounts of less than \$3,000 maybe paid by the fiscal officer without a resolution or ordinance upon completion of the “then and now” certificate, provided that the expenditure is otherwise lawful. This does not eliminate any otherwise applicable requirement for approval of expenditures by the Village.

- B. Blanket Certificate – Fiscal officers may prepare “blanket” certificates for a certain sum of money not in excess of an amount established by resolution or ordinance adopted by a majority of the members of the legislative authority against any specific line item account over a period not running beyond the end of the current fiscal year. The blanket certificates may, but need not, be limited to a specific vendor. Only one blanket certificate may be outstanding at one particular time for any on particular line item appropriation.
- C. Super Blanket Certificate – The Village may also make expenditures and contracts for any amount from a specific line-item appropriation account in a specified fund upon certification of the fiscal officer for most professional services, fuel, oil, food items, and any other specific recurring and reasonable predictable operating expense. This certification is not to extend beyond the current year. More than one super blanket certificate may be outstanding at a particular time for any line item appropriation.

The Fiscal Officer’s certification was not properly utilized for 22 of the 39 disbursements we tested. Failure to properly certify the availability of funds can result in overspending funds and negative cash fund balances.

Every effort should be made by the Village to properly utilize the encumbrance method of accounting by certifying funds prior to making a purchase obligation. Failure to properly certify funds could result in overspending and negative fund balances.

The Village should certify purchases to which 5705.41 (D) applies. The most convenient method is to use purchase orders that include the certification language 5705.41(D) requires to authorize disbursements. The fiscal officer should post approved purchase commitments to the proper appropriation code, to reduce the available appropriation.

Officials’ Response: We did not receive a response to this finding.

**Village of Crestline
Crawford County
Schedule of Prior Audit Findings
December 31, 2020**

Finding Number	Finding Summary	Fully Corrected?	Not Corrected, Partially Corrected; Significantly Different Corrective Action Taken; or Finding No Longer Valid; Explain:
2019-001	Financial Statement Presentation – Material Weakness	No	Reissued as Finding 2020-001
2019-002	Mayor’s Court Agency Fund – Material Weakness	No	Reissued as Finding 2020-002
2019-003	Material Noncompliance/Material Weakness – Local Ord. 3161	No	Reissued as Finding 2020-003
2019-004	Material Noncompliance/Material Weakness – ORC 5705.39(B)	No	Reissued as Finding 2020-004
2019-005	Material Noncompliance – ORC 5705.41(D)	No	Reissued as Finding 2020-005

OHIO AUDITOR OF STATE KEITH FABER



VILLAGE OF CRESTLINE

CRAWFORD 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 10/14/2021

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