



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

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VILLAGE OF CRESTLINE  
CRAWFORD COUNTY

REGULAR AUDIT

FOR THE YEAR ENDED DECEMBER 31, 2022

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OHIO AUDITOR OF STATE  
KEITH FABER



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Village Council  
Village of Crestline  
100 North Seltzer Street  
Crestline, Ohio 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, 2022 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. In conjunction with the work performed by the Independent Public Accountant, the Auditor of State is issuing the following:

Finding for Recovery Repaid Under Audit

State ex rel. McClure v Hagerman, 155 Ohio St. 320 (1951), provides that expenditures made by a governmental unit must serve a public purpose. Typically, the determination of what constitutes a "proper public purpose" rests with the judgment of the governmental entity, unless such determination is arbitrary or unreasonable. Auditor of State Bulletin 2003-005 (the Bulletin) states that government entities may not make expenditures of public monies unless they are for a valid public purpose. The Bulletin indicates the Auditor of State's Office will only question expenditures where the legislative determination of a public purpose is manifestly arbitrary and incorrect. The Bulletin further states that the Auditor of State's office does not view the expenditures of public funds for alcoholic beverages as a proper public purpose and will issue findings for recovery for such expenditures as manifestly arbitrary and incorrect.

The Village of Crestline Police Department maintains a police auxiliary account which had three debit cards related to the account. Revenues within the account are often the result of contributions and donations. A review of expenditures identified alcohol was purchased as a gift amount of \$33 (including sales taxes) on December 22, 2022 by Lead Dispatcher Alice McElvain using a debit card assigned to Police Chief Jason Kitzmiller.

In accordance with the preceding facts and pursuant to Ohio Rev. Code §117.28, a Finding for Recovery for public monies illegally expended is hereby issued against Alice McElvain and Jason Kitzmiller and in favor of the Village of Crestline Police Auxiliary Account in the amount of \$33.

The Village should implement policies and procedures to verify that no alcohol purchases are made with public funds. Failure to do so could result in misappropriation of Village resources and findings for recovery.

On December 20, 2023 the amount of \$33 was repaid to the Village Police Auxiliary Account.

Village of Crestline  
100 North Seltzer Street  
Crestline, Ohio 44827  
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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.



Keith Faber  
Auditor of State  
Columbus, Ohio

January 18, 2024

**VILLAGE OF CRESTLINE**  
**CRAWFORD COUNTY**  
*For the Year Ended December 31, 2022*  
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**INDEPENDENT AUDITOR'S REPORT**

Village of Crestline  
Crawford County  
100 North Seltzer Street  
Crestline, Ohio 44827

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 Crestline, Crawford County, Ohio (the Village), which comprises 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, 2022, 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 and the fiduciary fund type combined total as of and for the year ended December 31, 2022, 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, 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.

***Emphasis of Matter***

As discussed in Note 11 to the financial statements respectively, the financial impact of COVID-19 and the ensuing measures will impact subsequent periods of the Village. We did not modify our opinion regarding this matter.

***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 31, 2023, 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, Inc.  
Piketon, Ohio  
August 31, 2023

**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, 2022*

	General	Special Revenue	Debt Service	Capital Projects	Totals (Memorandum Only)
<b>Cash Receipts</b>					
Property and Other Local Taxes	\$160,239	\$74,170	\$0	\$0	\$234,409
Municipal Income Tax	1,046,238	461,308	0	52,123	1,559,669
Intergovernmental	196,155	657,879	0	0	854,034
Special Assessments	0	5,985	0	0	5,985
Charges for Services	80,714	41,128	0	0	121,842
Fines, Licenses and Permits	151,536	150	0	4,377	156,063
Earnings on Investments	24,242	6,346	0	1,343	31,931
Miscellaneous	31,976	127,461	0	0	159,437
<i>Total Cash Receipts</i>	<u>1,691,100</u>	<u>1,374,427</u>	<u>0</u>	<u>57,843</u>	<u>3,123,370</u>
<b>Cash Disbursements</b>					
Current:					
Security of Persons and Property	44,402	1,480,179	0	0	1,524,581
Public Health Services	12,839	0	0	0	12,839
Leisure Time Activities	54,265	86,921	0	0	141,186
Transportation	0	238,282	0	0	238,282
General Government	353,984	0	0	1,422	355,406
Capital Outlay	0	185,346	0	198	185,544
Debt Service:					
Principal Retirement	0	3,851	0	0	3,851
Interest and Fiscal Charges	0	2,859	0	0	2,859
<i>Total Cash Disbursements</i>	<u>465,490</u>	<u>1,997,438</u>	<u>0</u>	<u>1,620</u>	<u>2,464,548</u>
<i>Excess of Receipts Over (Under) Disbursements</i>	<u>1,225,610</u>	<u>(623,011)</u>	<u>0</u>	<u>56,223</u>	<u>658,822</u>
<b>Other Financing Receipts (Disbursements)</b>					
Transfers In	0	1,078,389	0	49,108	1,127,497
Transfers Out	(1,134,816)	(35,000)	0	0	(1,169,816)
<i>Total Other Financing Receipts (Disbursements)</i>	<u>(1,134,816)</u>	<u>1,043,389</u>	<u>0</u>	<u>49,108</u>	<u>(42,319)</u>
<i>Net Change in Fund Cash Balances</i>	90,794	420,378	0	105,331	616,503
<i>Fund Cash Balances, January 1 As Restated, Note 12</i>	<u>409,858</u>	<u>881,399</u>	<u>17</u>	<u>60,261</u>	<u>1,351,535</u>
<i>Fund Cash Balances, December 31</i>	<u>\$500,652</u>	<u>\$1,301,777</u>	<u>\$17</u>	<u>\$165,592</u>	<u>\$1,968,038</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, 2022*

	<u>Proprietary Fund Types</u>
	<u>Enterprise</u>
<b>Operating Cash Receipts</b>	
Charges for Services	\$2,180,379
Miscellaneous	111
	<u>2,180,490</u>
<i>Total Operating Cash Receipts</i>	<i>2,180,490</i>
<b>Operating Cash Disbursements</b>	
Personal Services	747,260
Employee Fringe Benefits	448,562
Contractual Services	535,646
Supplies and Materials	156,714
Other	6,647
	<u>1,894,829</u>
<i>Total Operating Cash Disbursements</i>	<i>1,894,829</i>
<i>Operating Income (Loss)</i>	<i>285,661</i>
<b>Non-Operating Receipts (Disbursements)</b>	
Special Assessments	933
OWDA Loans Issued	73,325
Miscellaneous Receipts	37,474
Capital Outlay	(463,757)
Principal Retirement	(458,168)
Interest and Other Fiscal Charges	(12,194)
	<u>(822,387)</u>
<i>Total Non-Operating Receipts (Disbursements)</i>	<i>(822,387)</i>
<i>Income (Loss) before Transfers</i>	<i>(536,726)</i>
Transfers In	36,000
	<u>36,000</u>
<i>Net Change in Fund Cash Balances</i>	<i>(500,726)</i>
<i>Fund Cash Balances, January 1 As Restated, Note 12</i>	<i>2,816,069</i>
	<u>2,816,069</u>
<i>Fund Cash Balances, December 31</i>	<i>\$2,315,343</i>
	<u>\$2,315,343</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, 2022*

	Fiduciary Fund Types		Totals
	Private Purpose Trust	Custodial Other Custodial	(Memorandum Only)
<b>Additions</b>			
Fines, Licenses and Permits for Distribution	\$0	\$117,367	\$117,367
Other Amounts Collected for Distribution	0	7,758	7,758
<i>Total Additions</i>	0	125,125	125,125
<b>Deductions</b>			
Distributions to Other Governments	0	117,777	117,777
Other Distributions	0	4,455	4,455
<i>Total Deductions</i>	0	122,232	122,232
<i>Net Change in Fund Balances</i>	0	2,893	2,893
<i>Fund Cash Balances, January 1</i>	26,968	884	27,852
<i>Fund Cash Balances, December 31</i>	<u>\$26,968</u>	<u>\$3,777</u>	<u>\$30,745</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, 2022*

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**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.

**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.

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

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***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.

***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.

***Fiduciary Funds*** Fiduciary funds include private purpose trust funds, investment trust funds, and custodial funds. Trust funds account for assets held under a trust agreement 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.

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

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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 (C). 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 (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 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.

***Encumbrances*** The Ohio Revised Code requires the Village to reserve (encumber) appropriations when individual commitments are made. Encumbrances outstanding at year end are carried over, and need not be reappropriated.

A summary of 2022 budgetary activity appears in Note 3.

***Deposits and Investments***

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

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.

**Village of Crestline, Ohio**  
*Crawford 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 10.



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

**Note 3 – Budgetary Activity**

Budgetary activity for the year ending 2022 follows:

2022 Budgeted vs. Actual Receipts			
Fund Type	Budgeted Receipts	Actual Receipts	Variance
General	\$1,394,694	\$1,691,100	\$296,406
Special Revenue	2,029,651	2,452,816	423,165
Capital Projects	53,224	106,951	53,727
Enterprise	2,493,346	2,328,222	(165,124)
Trust	7,000	0	(7,000)
<b>Total</b>	<b>\$5,977,915</b>	<b>\$6,579,089</b>	<b>\$601,174</b>

2022 Budgeted vs. Actual Budgetary Basis Expenditures			
Fund Type	Appropriation Authority	Budgetary Expenditures	Variance
General	\$1,621,321	\$1,604,853	\$16,468
Special Revenue	2,346,859	2,108,544	238,315
Capital Projects	44,000	30,279	13,721
Enterprise	3,458,188	2,828,948	629,240
Trust	7,000	0	7,000
<b>Total</b>	<b>\$7,477,368</b>	<b>\$6,572,624</b>	<b>\$904,744</b>

**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:

<b><i>Cash Management Pool:</i></b>	2022
Demand deposits	\$3,231,158
Certificates of deposit	1,081,968
Petty Cash	1,000
Total deposits	<b>4,314,126</b>

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

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***Deposits***

Effective July 1, 2017, the Ohio Pooled Collateral System (OPCS) was implemented by the Office of the Ohio Treasurer of State. The Village's financial institution is participating in the Ohio Pooled Collateral System (OPCS).

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

***Investments***

Park National Bank is in custody of the Village's Certificates of deposit (CDs). The financial institution maintains records identifying the Village as owner of these securities.

**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 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.

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

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**Note 6 – Risk Management**

***Risk Pool Membership***

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

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

Effective November 1, 2016, the OPRM elected to participate in a property loss corridor deductible. The property corridor includes losses paid between 70% and 75%. In 2018, the casualty loss corridor was eliminated and the property corridor was adjusted to losses paid between 65% and 70%. Effective November 1, 2019, the property loss corridor was adjusted to losses between 60% and 67.5% and has remain unchanged. OPRM had 773 members as of December 31, 2022.

The Pool's audited financial statements conform with generally accepted accounting principles, and reported the following assets, liabilities and equity at December 31, 2022.

Assets	\$ 21,662,291
Liabilities	<u>( 18,158,351)</u>
Members' Equity	<u>\$ 3,503,940</u>

You can read the complete audited financial statements for OPRM at the Plan's website, [www.ohioplan.org](http://www.ohioplan.org).

***Employee Health Benefits***

The Village provides employees with medical, dental, life, and vision insurance. As of December 31, 2022, 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 2021 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, 2022*

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**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 health care and survivor and disability benefits.

The Ohio Revised Code also prescribes contribution rates. OPERS members contributed 10 percent of their gross salaries, and the Village contributed an amount equaling 14 percent of participants' gross salaries. The Village has paid all contributions required through December 31, 2022.

***Ohio Police and Fire Retirement System***

Village's full-time Fire Fighters and full-time Police Officers belong to the Ohio Police and Fire Pension Fund (OP&F). OP&F is a cost-sharing, multiple-employer plan. The Ohio Revised Code prescribes this plan's benefits, which include postretirement health care and survivor and disability benefits.

The Ohio Revised Code also prescribes contribution rates. OP&F participants contributed 12.25 percent of their wages. The Village contributed to OP&F an amount equal to 19.5 percent of full-time police members' wages and 24 percent of full-time fire fighters' wages. The Village has paid all contributions required through December 31, 2022.

***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. 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**

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 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. OP&F contributes 0.5 percent to fund these benefits.

Effective January 1, 2022, OPERS discontinued the group plans currently offered to non-Medicare retirees and re-employed retirees. Instead, eligible non-Medicare retirees will select an individual medical plan. OPERS will provide a subsidy or allowance via an HRA allowance to those retirees who meet health care eligibility requirements. Retirees will be able to seek reimbursement for plan premiums and other qualified medical expenses.

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

**Note 9 – Debt**

Debt outstanding at December 31, 2022, was as follows:

	<u>Principal</u>	<u>Interest Rate</u>
Ohio Public Works Commission Loans	\$ 1,083,584	0%
Ohio Water Development Authority Loans	2,219,524	0%-3.12%
Police Pension Accrued Liability	37,605	2.13%
Fire Pension Accrued Liability	26,763	2.13%
	<u>\$ 3,367,476</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 sanitary sewer improvements phase I, WWTP improvements, sewer separation phase II and Main Street Waterline Replacement Phase 2. The total principal remaining to be paid on the loans is \$2,219,524. The Village is currently making semiannual installments toward the principal and interest on these loans. Principal and interest paid for the current year was \$382,853.

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 and replacement of the S. Thoman waterline. The loans are interest free. OPWC loans are payable from the gross receipts of the water and sewer enterprise funds.

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.

**Amortization**

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

Year Ending	*OWDA	OPWC	Police & Fire
<u>December 31:</u>	<u>Loans</u>	<u>Loans</u>	<u>Pension</u>
2023	\$ 71,559	\$ 84,893	\$ 6,710
2024	71,559	84,893	6,710
2025	71,559	84,893	6,710
2026	71,559	72,830	6,710
2027	71,559	60,768	6,710
2028-2032	357,796	289,534	33,547
2033-2037	169,564	258,901	16,472
2038-2042	-	113,540	-
2043-2046	-	33,332	-
Total	<u>\$ 885,155</u>	<u>\$ 1,083,584</u>	<u>\$ 83,569</u>

\* No amortization schedule is currently available for OWDA Loan 9104 and 9326.

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

**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:

<u>Fund Balances</u>	<u>General</u>	<u>Special Revenue</u>	<u>Capital Projects</u>	<u>Total</u>
Outstanding Encumbrances	4,547	76,106	28,659	109,312
Total	<u>\$4,547</u>	<u>\$76,106</u>	<u>\$28,659</u>	<u>\$109,312</u>

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

**Note 11 – COVID-19**

The United States and the State of Ohio declared a state of emergency in March of 2020 due to the COVID-19 pandemic. Ohio's state of emergency ended in June 2021 while the national state of emergency continues. The financial impact of COVID-19 and the continuing emergency measures will impact subsequent periods of the Village. The impact on the Village's future operating costs, revenues, and additional recovery from funding, either federal or state, cannot be estimated.

**Note 12 – Restatement of Beginning Balances**

Beginning balances in the General and Special Revenue funds were restated due to failure by the Village to capture interest receipts on investments from prior periods and to reclassify fund balances between fund types:

	<u>General</u>	<u>Special Revenue</u>	<u>Capital Projects</u>	<u>Enterprise</u>
2022 Beginning Fund Balances	\$ 345,745	\$ 874,769	\$ 55,791	\$2,819,918
Prior Period Interest Receipt Adjustments	64,113	6,630	621	-
Reclassification of Fund Balances	-	-	3,849	(3,849)
2022 Restated Beginning Fund Balances	<u>\$409,858</u>	<u>\$ 881,399</u>	<u>\$ 60,261</u>	<u>\$2,816,069</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 Crestline  
Crawford County  
100 North Seltzer Street  
Crestline, Ohio 44827

To the Village Council:

We have audited, in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States (*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, 2022 and the related notes to the financial statements of the Village of Crestline, Crawford County, (the Village) and have issued our report thereon dated August 31, 2023, wherein we noted the Village followed financial reporting provisions Ohio Rev. Code § 117.38 and Ohio Admin. Code 117-2-03(C) permit. We also noted the financial impact of COVID-19 and the ensuing emergency measures will impact subsequent periods of the Village.

***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 certain deficiencies in internal control, described in the accompanying schedule of findings as items 2022-001 and 2022-002 that we consider to be material weaknesses.

***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 an instance of noncompliance or other matters that is required to be reported under *Government Auditing Standards* and which is described in the accompanying schedule of findings as item 2022-003.

***Village's Response to Findings***

*Government Auditing Standards* requires the auditor to perform limited procedures on the Village's responses to the findings identified in our audit and described in the accompanying schedule of findings. The Village's responses were not subjected to the other auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on the responses.

***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.  
Piketon, Ohio  
August 31, 2023



**Village of Crestline  
Crawford County  
Schedule of Findings  
December 31, 2022**

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

**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 \$5,415 of Interest payments as Principal in the Sewer Enterprise Fund.
- The Village posted \$1,960 as Security of Persons and Property rather than Principal and Interest, respectively in the Police Fund.
- The Village posted \$1,395 as Security of Persons and Property rather than Principal and Interest, respectively in the Fire Fund.
- The Village posted \$4,600 as Miscellaneous Receipts rather than OWDA Loans Issued and failed to post \$2,617 as Loans Issued and Interest and Fiscal Charges for OWDA fees which increased the loan balance in the Sewer Enterprise Fund.
- 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 \$86,921 to Leisure Time Activities, \$40,203 to Charges for Services, \$8,926 to Miscellaneous Receipts, \$35,000 to Transfers-In and \$35,000 to Transfers-Out. Also, the Beginning Fund Balance of \$39,928 was moved from the Enterprise Fund to the Special Revenue Fund for the Swimming Pool Fund.
- The Village failed in prior periods to record interest receipts on investments. The beginning fund balances of the General Fund, Street Maintenance Construction and Repair Fund, State Highway Fund, Permissive Tax Fund, and the Capital Improvements Fund were increased by \$64,113, \$1,870, \$1,855, \$2,905, and \$621 respectively. Interest receipts during 2022 were also not recorded properly by \$8,607, \$1,112, \$275, \$311, and \$299 in the same funds, respectively.
- 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 and budgetary 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.

**Village of Crestline  
Crawford County  
Schedule of Findings  
December 31, 2022**

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**FINDING NUMBER 2022-001**

**(continued)**

**Financial Statement Presentation – Material Weakness**

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:** The Village has been working to properly state principal and interest disbursements. Various transactions were reallocated to be properly classified, but some were missed. As of 2023, the Swimming Pool Fund is now set up as a Special Revenue Fund as fund number 2910. Interest on investments will be addressed going forward as investments mature.

**FINDING NUMBER 2022-002**

**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 2022, 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 2022, Distributions to Other Governments and Fines, Licenses and Permits for Distribution were understated by \$117,777 and \$117,367, 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:** Mayor’s Court has its own program which is used by most courts and does not migrate to UAN. The fiscal officer verifies the account monthly and has access to the bank statements for this account. No errors were stated in the findings in the Mayors account, other than not properly stated in UAN.

**Village of Crestline  
Crawford County  
Schedule of Findings  
December 31, 2022**

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**FINDING NUMBER 2022-003**

**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 18 of the 23 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:** Purchase were being made without purchase orders existing. This was an ongoing problem with certain department heads. These employees are no longer employed by the Village. Internal controls and compliance regarding purchase orders have been addressed with new employees and should not be an issue in 2023 and forward.

**Village of Crestline  
Crawford County  
Schedule of Prior Audit Findings  
December 31, 2022**

<b>Finding Number</b>	<b>Finding Summary</b>	<b>Fully Corrected?</b>	<b>Not Corrected, Partially Corrected; Significantly Different Corrective Action Taken; or Finding No Longer Valid; Explain:</b>
2021-001	Financial Statement Presentation – Material Weakness	No	Reissued as Finding 2022-001
2021-002	Mayor’s Court Agency Fund – Material Weakness	No	Reissued as Finding 2022-002
2021-003	Material Noncompliance/Material Weakness – Local Ord. 3161	Yes	
2021-004	Material Noncompliance/Material Weakness – ORC 5705.39(B)	Yes	
2021-005	Material Noncompliance – ORC 5705.41(D)	No	Reissued as Finding 2022-003

# 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 1/30/2024**

88 East Broad Street, Columbus, Ohio 43215  
Phone: 614-466-4514 or 800-282-0370

This report is a matter of public record and is available online at  
[www.ohioauditor.gov](http://www.ohioauditor.gov)