



**VILLAGE OF APPLE CREEK
WAYNE COUNTY**

REGULAR AUDIT

FOR THE YEARS ENDED DECEMBER 31, 1999 AND 1998



JIM PETRO
AUDITOR OF STATE

STATE OF OHIO

VILLAGE OF APPLE CREEK

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REPORT OF INDEPENDENT ACCOUNTANTS

Village of Apple Creek
Wayne County
63 East Main Street, PO Box 208
Apple Creek, Ohio 44606-0208

To the Village Council:

We have audited the accompanying financial statements of the Village of Apple Creek, Wayne County, Ohio, (the Village) as of and for the years ended December 31, 1999 and 1998. These financial statements are the responsibility of the Village's management. Our responsibility is to express an opinion on these financial statements based on our audits.

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

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

In our opinion, the financial statements referred to above present fairly, in all material respects, the combined fund cash balances of the Village as of December 31, 1999 and 1998, and its combined cash receipts and disbursements for the years then ended on the basis of accounting described in Note 1.

In accordance with *Government Auditing Standards*, we have also issued our report dated July 7, 2000 on our consideration of the Village's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts and grants.

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

A handwritten signature in black ink, appearing to read "Jim Petro".

Jim Petro
Auditor of State

July 7, 2000

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**VILLAGE OF APPLE CREEK
 COMBINED STATEMENT OF CASH RECEIPTS, CASH DISBURSEMENTS, AND
 CHANGES IN FUND CASH BALANCES
 ALL GOVERNMENTAL FUND TYPES
 FOR THE YEAR ENDED DECEMBER 31, 1999**

	<u>Governmental Fund Types</u>			Totals (Memorandum Only)
	<u>General</u>	<u>Special Revenue</u>	<u>Capital Projects</u>	
Cash Receipts:				
Property Tax and Other Local Taxes	\$204,167	\$0	\$0	\$204,167
Intergovernmental	33,858	37,989	0	71,847
Charges for Services	0	3,515	0	3,515
Fines, Licenses, and Permits	6,481	862	0	7,343
Earnings on Investments	81,982	0	0	81,982
Miscellaneous	4,399	4,978	0	9,377
	<u>330,887</u>	<u>47,344</u>	<u>0</u>	<u>378,231</u>
Cash Disbursements:				
Current:				
Security of Persons and Property	69,934	0	0	69,934
Public Health Services	3,686	0	0	3,686
Leisure Time Activities	300	0	0	300
Community Environment	3,940	7,000	0	10,940
Transportation	4,242	124,478	0	128,720
General Government	72,924	0	0	72,924
	<u>155,026</u>	<u>131,478</u>	<u>0</u>	<u>286,504</u>
Total Cash Receipts Over/(Under) Cash Disbursements	<u>175,861</u>	<u>(84,134)</u>	<u>0</u>	<u>91,727</u>
Other Financing Receipts/(Disbursements):				
Transfers-In	0	65,000	0	65,000
Transfers-Out	(71,434)	0	0	(71,434)
Advances-Out	(200,000)	0	0	(200,000)
	<u>(271,434)</u>	<u>65,000</u>	<u>0</u>	<u>(206,434)</u>
Excess of Cash Receipts and Other Financing Receipts (Under) Cash Disbursements and Other Financing Disbursements	(95,573)	(19,134)	0	(114,707)
Fund Cash Balances, January 1	788,758	139,020	7,555	935,333
Fund Cash Balances, December 31	<u>\$693,185</u>	<u>\$119,886</u>	<u>\$7,555</u>	<u>\$820,626</u>
Reserves for Encumbrances, December 31	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>

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

**VILLAGE OF APPLE CREEK
 COMBINED STATEMENT OF CASH RECEIPTS, CASH DISBURSEMENTS, AND
 CHANGES IN FUND CASH BALANCES
 ALL PROPRIETARY AND SIMILAR FIDUCIARY FUND TYPES
 FOR THE YEAR ENDED DECEMBER 31, 1999**

	<u>Proprietary Fund Type</u>	<u>Fiduciary Fund Type</u>	<u>Totals (Memorandum Only)</u>
	<u>Enterprise</u>	<u>Agency</u>	
Operating Cash Receipts:			
Charges for Services	\$270,801	\$2,438	\$273,239
Miscellaneous	476	0	476
	<hr/>	<hr/>	<hr/>
Total Operating Cash Receipts	271,277	2,438	273,715
Operating Cash Disbursements:			
Personal Services	52,274	0	52,274
Supplies and Materials	70,159	2,503	72,662
Capital Outlay	37,933	0	37,933
	<hr/>	<hr/>	<hr/>
Total Operating Cash Disbursements	160,366	2,503	162,869
Operating Income/(Loss)	<hr/>	<hr/>	<hr/>
	110,911	(65)	110,846
Non-Operating Cash Disbursements:			
Debt Service	<hr/>	<hr/>	<hr/>
	27,849	0	27,849
Excess of Cash Receipts Over/(Under) Cash Disbursements Before Interfund Transfers and Advances	83,062	(65)	82,997
Transfers-In	6,434	0	6,434
Advances-In	<hr/>	<hr/>	<hr/>
	200,000	0	200,000
Net Cash Receipts Over/(Under) Cash Disbursements	289,496	(65)	289,431
Fund Cash Balances, January 1	<hr/>	<hr/>	<hr/>
	773,240	309	773,549
Fund Cash Balances, December 31	<hr/> \$1,062,736 <hr/>	<hr/> \$244 <hr/>	<hr/> \$1,062,980 <hr/>
Reserves for Encumbrances, December 31	<hr/>	<hr/>	<hr/>
	\$0	\$0	\$0

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

**VILLAGE OF APPLE CREEK
 COMBINED STATEMENT OF CASH RECEIPTS, CASH DISBURSEMENTS, AND
 CHANGES IN FUND CASH BALANCES
 ALL GOVERNMENTAL FUND TYPES
 FOR THE YEAR ENDED DECEMBER 31, 1998**

	<u>Governmental Fund Types</u>			Totals (Memorandum Only)
	<u>General</u>	<u>Special Revenue</u>	<u>Capital Projects</u>	
Cash Receipts:				
Property Tax and Other Local Taxes	\$219,071	\$0	\$0	\$219,071
Intergovernmental	33,418	43,546	0	76,964
Charges for Services	0	3,337	0	3,337
Fines, Licenses, and Permits	17,958	25	0	17,983
Earnings on Investments	69,585	0	0	69,585
Miscellaneous	12,818	5,265	0	18,083
Total Cash Receipts	352,850	52,173	0	405,023
Cash Disbursements:				
Current:				
Security of Persons and Property	59,242	21,044	0	80,286
Public Health Services	3,244	0	0	3,244
Leisure Time Activities	350	10,052	0	10,402
Community Environment	650	0	0	650
Transportation	979	119,484	0	120,463
General Government	77,611	0	0	77,611
Total Cash Disbursements	142,076	150,580	0	292,656
Total Cash Receipts Over/(Under) Cash Disbursements	210,774	(98,407)	0	112,367
Other Financing Receipts/(Disbursements):				
Transfers-In	0	118,496	0	118,496
Transfers-Out	(120,372)	0	0	(120,372)
Total Other Financing Receipts/(Disbursements)	(120,372)	118,496	0	(1,876)
Excess of Cash Receipts and Other Financing Receipts Over Cash Disbursements and Other Financing Disbursements	90,402	20,089	0	110,491
Fund Cash Balances January 1	698,356	118,931	7,555	824,842
Fund Cash Balances, December 31	\$788,758	\$139,020	\$7,555	\$935,333
Reserves for Encumbrances, December 31	\$0	\$0	\$0	\$0

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

**VILLAGE OF APPLE CREEK
 COMBINED STATEMENT OF CASH RECEIPTS, CASH DISBURSEMENTS, AND
 CHANGES IN FUND CASH BALANCES
 ALL PROPRIETARY AND SIMILAR FIDUCIARY FUND TYPES
 FOR THE YEAR ENDED DECEMBER 31, 1998**

	<u>Proprietary Fund Type</u>	<u>Fiduciary Fund Type</u>	<u>Totals (Memorandum Only)</u>
	<u>Enterprise</u>	<u>Agency</u>	
Operating Cash Receipts:			
Charges for Services	\$246,991	\$2,156	\$249,147
Miscellaneous	7,681	0	7,681
	<hr/>	<hr/>	<hr/>
Total Operating Cash Receipts	254,672	2,156	256,828
Operating Cash Disbursements:			
Personal Services	50,451	0	50,451
Supplies and Materials	73,277	1,847	75,124
Capital Outlay	22,194	0	22,194
	<hr/>	<hr/>	<hr/>
Total Operating Cash Disbursements	145,922	1,847	147,769
Operating Income	<hr/>	<hr/>	<hr/>
	108,750	309	109,059
Non-Operating Cash Disbursements:			
Debt Service	<hr/>	<hr/>	<hr/>
	27,849	0	27,849
Excess of Cash Receipts Over Cash Disbursements Before Interfund Transfers	80,901	309	81,210
Transfers-In	<hr/>	<hr/>	<hr/>
	1,876	0	1,876
Net Cash Receipts Over Cash Disbursements	82,777	309	83,086
Fund Cash Balances, January 1	<hr/>	<hr/>	<hr/>
	690,463	0	690,463
Fund Cash Balances, December 31	<hr/> \$773,240 <hr/>	<hr/> \$309 <hr/>	<hr/> \$773,549 <hr/>
Reserve for Encumbrances, December 31	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>
	\$0	\$0	\$0

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

**VILLAGE OF APPLE CREEK
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 1999 AND 1998**

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. Description of the Entity

The Village of Apple Creek, Wayne County, (the Village) is a body corporate and politic established to exercise the rights and privileges conveyed to it by the constitution and laws of the State of Ohio. The Village is directed by a publicly-elected six-member Council. The Village provides general governmental services, including water and sewer utilities, park operations (leisure time activities), and police services.

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

B. Basis of Accounting

These financial statements follow the basis of accounting prescribed or permitted by the Auditor of State, which is similar to the cash receipts and disbursements basis of accounting. Receipts are recognized when received in cash rather than when earned, and disbursements are recognized when paid rather than when a liability is incurred. Budgetary presentations report budgetary expenditures when a commitment is made (i.e., when an encumbrance is approved).

These statements include adequate disclosure of material matters, as prescribed or permitted by the Auditor of State.

C. Cash

Certificates of deposit are valued at cost.

D. Fund Accounting

The Village uses fund accounting to segregate cash that is restricted as to use. The Village classifies its funds into the following types:

1. General Fund

The General Fund is the general operating fund. It is used to account for all financial resources except those required to be accounted for in another fund.

2. Special Revenue Funds

These funds are used to account for proceeds from specific sources (other than from trusts or for capital projects) that are restricted to expenditure for specific purposes. The Village had the following significant Special Revenue Funds:

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

State Highway Improvement Fund - This fund receives gasoline tax and motor vehicle tax money for constructing, maintaining and repairing Village streets.

**VILLAGE OF APPLE CREEK
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 1999 AND 1998
(Continued)**

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

D. Fund Accounting (Continued)

2. Special Revenue Fund (Continued)

Parks and Recreation Fund - This fund receives monies from charges for services for operating the park.

3. Capital Project Fund

This fund is used to account for receipts that are restricted for the acquisition or construction of major capital projects (except those financed through enterprise or trust funds). The Village had the following significant Capital Project Fund:

Special Assessment Fund - This fund received special assessment fees for a sewer line project which extended over a period of twenty years.

4. Enterprise Funds

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

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

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

5. Fiduciary Funds (Agency Funds)

Funds for which the Village is acting in an agency capacity are classified as agency funds. The Village had the following significant fiduciary fund:

Park Fund - This fund receives deposits for park facility rental.

E. Budgetary Process

The Ohio Revised Code requires that each fund (except certain agency funds) be budgeted annually.

1. Appropriations

Budgetary expenditures (that is, disbursements and encumbrances) may not exceed appropriations at the fund, function or object level of control, and appropriations may not exceed estimated resources. Village Council must annually approve appropriation measures and subsequent amendments. The County Budget Commission must also approve the annual appropriation measure. Appropriations lapse at year end.

**VILLAGE OF APPLE CREEK
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 1999 AND 1998
(Continued)**

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

E. Budgetary Process (Continued)

2. Estimated Resources

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

3. Encumbrances

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

A summary of 1999 and 1998 budgetary activity appears in Note 3.

F. Property, Plant and Equipment

Acquisitions of property, plant and equipment are recorded as capital outlay disbursements when paid. These items are not reflected as assets on the accompanying financial statements.

G. Unpaid Vacation and Sick Leave

Employees are entitled to cash payments for unused vacation and sick leave in certain circumstances, such as upon leaving employment. Unpaid vacation and sick leave are not reflected as liabilities under the cash basis of accounting used by the Village.

2. EQUITY IN POOLED CASH

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

	<u>1999</u>	<u>1998</u>
Demand deposits	\$ 1,648,606	\$ 1,473,881
Certificates of deposit	235,000	235,000
	<u>\$ 1,883,606</u>	<u>\$ 1,708,881</u>
Total deposits	<u>\$ 1,883,606</u>	<u>\$ 1,708,881</u>

Deposits: Deposits are either insured by the Federal Depository Insurance Corporation or collateralized by the financial institution's public entity deposit pool.

**VILLAGE OF APPLE CREEK
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 1999 AND 1998
(Continued)**

3. BUDGETARY ACTIVITY

Budgetary activity for the years ending December 31, 1999 and 1998 follows:

1999 Budgeted vs. Actual Receipts			
Fund Type	Budgeted Receipts	Actual Receipts	Variance
General	\$ 287,700	\$ 330,887	\$ 43,187
Special Revenue	99,050	112,344	13,294
Enterprise	<u>561,000</u>	<u>477,711</u>	<u>(83,289)</u>
Total	<u>\$ 947,750</u>	<u>\$ 920,942</u>	<u>\$ (26,808)</u>

1999 Budgeted vs. Actual Budgetary Basis Expenditures			
Fund Type	Appropriation Authority	Budgetary Expenditures	Variance
General	\$ 457,754	\$ 426,460	\$ 31,294
Special Revenue	177,450	131,478	45,972
Enterprise	<u>595,850</u>	<u>188,215</u>	<u>407,635</u>
Total	<u>\$ 1,231,054</u>	<u>\$ 746,153</u>	<u>\$ 484,901</u>

1998 Budgeted vs. Actual Receipts			
Fund Type	Budgeted Receipts	Actual Receipts	Variance
General	\$ 273,500	\$ 352,850	\$ 79,350
Special Revenue	163,961	170,669	6,708
Enterprise	<u>261,000</u>	<u>256,548</u>	<u>(4,452)</u>
Total	<u>\$ 698,461</u>	<u>\$ 780,067</u>	<u>\$ 81,606</u>

1998 Budgeted vs. Actual Budgetary Basis Expenditures			
Fund Type	Appropriation Authority	Budgetary Expenditures	Variance
General	\$ 321,836	\$ 262,448	\$ 59,388
Special Revenue	156,863	150,580	6,283
Enterprise	<u>502,166</u>	<u>173,771</u>	<u>328,395</u>
Total	<u>\$ 980,865</u>	<u>\$ 586,799</u>	<u>\$ 394,066</u>

**VILLAGE OF APPLE CREEK
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 1999 AND 1998
(Continued)**

4. PROPERTY TAX

Real property taxes become a lien on January 1 preceding the October 1 date for which rates are adopted by Village Council. The State Board of Tax Equalization adjusts these rates for inflation. Property taxes are also reduced for applicable homestead and rollback deductions. Homestead and rollback amounts are then paid by the State, and are reflected in the accompanying financial statements as Intergovernmental Receipts. Payments are due to the County by December 31. If the property owner elects to make semiannual payment, 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.

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

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

5. DEBT

Debt outstanding at December 31, 1999 was as follows:

	Principal	Interest Rate
Ohio Water Development Authority Loan	\$ 166,405	8%

The Ohio Water Development Authority (OWDA) loan relates to a water and sewer plant expansion project that was mandated by the Ohio Environmental Protection Agency. The OWDA has approved \$271,599 in loans to the Village for this project. The loans will be repaid in semiannual installments of \$13,924, including interest, over 20 years. The loan is collateralized by water and sewer receipts. The Village has agreed to set utility rates sufficient to cover OWDA debt service requirements.

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

Year ending December 31:	OWDA Loan
2000	\$ 27,848
2001	27,848
2002	27,848
2003	27,848
2004	27,848
Subsequent	97,468
Total	\$ 236,708

**VILLAGE OF APPLE CREEK
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 1999 AND 1998
(Continued)**

6. RETIREMENT SYSTEMS

The Village's law enforcement officers belong to the Police and Firemen's Disability and Pension Funds (PFDPF). Other full-time employees belong to the Public Employees Retirement System (PERS) of Ohio. PFDPF and PERS are cost-sharing, multiple-employer plans. These plans provide retirement benefits, including postretirement healthcare, and survivor and disability benefits to participants as prescribed by the Ohio Revised Code.

Contribution rates are also prescribed by the Ohio Revised Code. For December 31, 1999 and 1998, members of PFDPF contributed 10% of their wages to the PFDPF. The Village contributed an amount equal to 19.5% of their wages. PERS members contributed 8.5% of their gross salaries. The Village contributed an amount equal to 13.55% of participants' gross salaries. The Village has paid all contributions required through December 31, 1999.

7. RISK MANAGEMENT

The Village has obtained commercial insurance for the following risks:

- Comprehensive property and general liability
- Vehicles
- Commercial Inland Marine
- Public official's liability
- Employer's liability
- Employee benefits liability
- Law Enforcement

The Village also provides health insurance and dental to full-time employees through the Wayne County Benefit Plan.

8. CONTINGENT LIABILITIES

Amounts received from grantor agencies are subject to audit and adjustment by the grantor, principally the federal government. Any disallowed costs may require refunding to the grantor. Amounts which may be disallowed, if any, are not presently determinable. However, based on prior experience, management believes such refunds, if any, would not be material.



STATE OF OHIO
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**REPORT OF INDEPENDENT ACCOUNTANTS ON COMPLIANCE AND ON INTERNAL CONTROL
REQUIRED BY GOVERNMENT AUDITING STANDARDS**

Village of Apple Creek
Wayne County
63 East Main Street, PO Box 208
Apple Creek, Ohio 44606-0208

To the Village Council:

We have audited the accompanying financial statements of the Village of Apple Creek, Wayne County, Ohio, (the Village) as of and for the years ended December 31, 1999 and 1998, and have issued our report thereon dated July 7, 2000. We conducted our audits in accordance with generally accepted auditing standards and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States.

Compliance

As part of obtaining reasonable assurance about whether the Village's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts and grants, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audits and, accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance that are required to be reported under *Government Auditing Standards*.

However, we noted certain immaterial instances of noncompliance that we have reported to management of the Village in a separate letter dated July 7, 2000.

Internal Control Over Financial Reporting

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

However, we noted other matters involving the internal control over financial reporting that do not require inclusion in this report, that we have reported to management of the Village in a separate letter dated July 7, 2000.

Village of Apple Creek
Wayne County
Report of Independent Accountants on Compliance and on Internal Control
Required by *Government Auditing Standards*
Page 2

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

A handwritten signature in black ink, appearing to read "Jim Petro". The signature is fluid and cursive, with a large loop at the end.

Jim Petro
Auditor of State

July 7, 200



STATE OF OHIO
OFFICE OF THE AUDITOR

JIM PETRO, AUDITOR OF STATE

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VILLAGE OF APPLE CREEK

WAYNE COUNTY

CLERK'S CERTIFICATION

This is a true and correct copy of the report which is required to be filed in the Office of the Auditor of State pursuant to Section 117.26, Revised Code, and which is filed in Columbus, Ohio.

Susan Babbitt

CLERK OF THE BUREAU

**CERTIFIED
AUGUST 22, 2000**