



OHIO AUDITOR OF STATE
KEITH FABER



VILLAGE OF ROCK CREEK
ASHTABULA COUNTY

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INDEPENDENT AUDITOR'S REPORT

Village of Rock Creek
Ashtabula County
P.O. Box 92
Rock Creek, Ohio 44084

To the Village Council and Mayor:

Report on the Financial Statements

We have audited the accompanying financial statements of the cash balances, receipts and disbursements by fund type, and related notes of the Village of Rock Creek, Ashtabula County, Ohio (the Village) as of and for the years ended December 31, 2018 and 2017.

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, 2018 and 2017, and the respective changes in financial position or cash flows thereof for the years then ended.

Opinion on Regulatory Basis of Accounting

In our opinion, the financial statements referred to above present fairly, in all material respects, the cash balances, receipts and disbursements by fund type, and related notes of the Village of Rock Creek, Ashtabula County, as of December 31, 2018 and 2017, for the years then ended 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.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated February 22, 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.



Keith Faber
Auditor of State
Columbus, Ohio

February 22, 2021

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Village of Rock Creek
Ashtabula County, Ohio
Combined Statement of Receipts, Disbursements
and Changes in Fund Balances (Regulatory Cash Basis)
All Governmental Fund Types
For the Year Ended December 31, 2018

	General	Special Revenue	Capital Projects	Totals (Memorandum Only)
Cash Receipts				
Property and Other Local Taxes	\$27,998	\$57,102	\$0	\$85,100
Municipal Income Tax	74,703		8,724	83,427
Intergovernmental	19,903	31,043		50,946
Fines, Licenses and Permits	2,310			2,310
Earnings on Investments	390			390
Miscellaneous	84,992		958	85,950
<i>Total Cash Receipts</i>	<u>210,296</u>	<u>88,145</u>	<u>9,682</u>	<u>308,123</u>
Cash Disbursements				
Current:				
Security of Persons & Property	18,000	11,746		29,746
Public Health Services		3,695		3,695
Leisure Time Activities		181		181
Basic Utility Services	2,130			2,130
Transportation		47,608		47,608
General Government	96,183			96,183
Capital Outlay	23,728			23,728
Debt Service:				
Principal Retirement			10,225	10,225
<i>Total Cash Disbursements</i>	<u>140,041</u>	<u>63,230</u>	<u>10,225</u>	<u>213,496</u>
<i>Excess of Receipts Over (Under) Disbursements</i>	<u>70,255</u>	<u>24,915</u>	<u>(543)</u>	<u>94,627</u>
Other Financing Receipts (Disbursements)				
Transfers In		1,500		1,500
Transfers Out	(1,500)			(1,500)
<i>Total Other Financing Receipts (Disbursements)</i>	<u>(1,500)</u>	<u>1,500</u>	<u>0</u>	<u>0</u>
<i>Net Change in Fund Cash Balances</i>	68,755	26,415	(543)	94,627
<i>Fund Cash Balances, January 1</i>	<u>158,468</u>	<u>153,239</u>	<u>18,767</u>	<u>330,474</u>
Fund Cash Balances, December 31				
Restricted		179,654	18,224	197,878
Unassigned (Deficit)	227,223			227,223
<i>Fund Cash Balances, December 31</i>	<u>\$227,223</u>	<u>\$179,654</u>	<u>\$18,224</u>	<u>\$425,101</u>

See accompanying notes to the basic financial statements

Village of Rock Creek
Ashtabula County, Ohio
Combined Statement of Receipts, Disbursements
and Changes in Fund Balances (Regulatory Cash Basis)
All Proprietary and Fiduciary Fund Types
For the Year Ended December 31, 2018

	Enterprise	Agency	Totals (Memorandum Only)
Operating Cash Receipts			
Charges for Services	\$363,393	\$0	\$363,393
<i>Total Operating Cash Receipts</i>	<u>363,393</u>	<u>0</u>	<u>363,393</u>
Operating Cash Disbursements			
Personal Services	64,270		64,270
Fringe Benefits	10,528		10,528
Contractual Services	226,901		226,901
Supplies and Materials	31,817		31,817
Other	13,623		13,623
<i>Total Operating Cash Disbursements</i>	<u>347,139</u>	<u>0</u>	<u>347,139</u>
<i>Operating Income (Loss)</i>	<u>16,254</u>	<u>0</u>	<u>16,254</u>
Non-Operating Receipts (Disbursements)			
Intergovernmental	58,045	0	58,045
Principal Retirement	(10,859)		(10,859)
Interest and Other Fiscal Charges	(6,766)		(6,766)
<i>Total Non-Operating Receipts (Disbursements)</i>	<u>40,420</u>	<u>0</u>	<u>40,420</u>
<i>Net Change in Fund Cash Balances</i>	56,674	0	56,674
<i>Fund Cash Balances, January 1</i>	<u>346,931</u>	<u>732</u>	<u>347,663</u>
<i>Fund Cash Balances, December 31</i>	<u><u>\$403,605</u></u>	<u><u>\$732</u></u>	<u><u>\$404,337</u></u>

Village of Rock Creek, Ohio
Ashtabula County
Notes to the Financial Statements
For the Year Ended December 31, 2018

Note 1 - Reporting Entity

The Village of Rock Creek, Ashtabula County (the Village) is a body corporate and politic established for the purpose of exercising 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 water and sewer utilities. The Village contracts with Ashtabula County Sheriff's Department to provide security of persons and property. The Village contracts with Morgan Township to receive fire protection services.

Jointly Governed Organization and Public Entity Risk Pool

The Village participates in a jointly governed organization and a public entity risk pool. Notes 6 and 7 to the financial statements provides additional information for these entities. The Village's management believes these financial statements present all activities for which the Village is financially accountable.

Note 2 - Summary of Significant Accounting Policies

Basis of Presentation

The Village's financial statements consist of a combined statement of receipts, disbursements and changes in fund balances (regulatory cash basis) for all governmental fund types, and a combined statement of receipts, disbursements and changes in fund balances (regulatory cash basis) for all proprietary and fiduciary fund types which are organized on a fund type basis.

Fund Accounting

The Village uses funds to maintain its financial records during the year. A fund is defined as a fiscal and accounting entity with a self-balancing set of accounts. The funds of the Village are presented below:

General Fund The general fund accounts for and reports all financial resources not accounted for and reported in another fund. The general fund balance is available to the Village for any purpose provided it is expended or transferred according to the general laws of Ohio.

Special Revenue Funds These funds account for and report the proceeds of specific revenue sources that are restricted or committed to expenditure for specified purposes other than debt service or capital projects. The Village had the following significant Special Revenue Funds:

Street Construction, Maintenance and Repair Fund 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.

Street Lighting Fund The street lighting and maintenance fund accounts for property tax receipts to provide street lights throughout the Village.

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. The Village had the following significant capital project funds:

Permanent Improvement Fund This fund receives 12% of the Village Income Tax to finance improvements throughout the Village.

Village of Rock Creek, Ohio
Ashtabula County
Notes to the Financial Statements
For the Year Ended December 31, 2018

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 and agency funds. Trust funds account for assets held under a trust agreement for individuals, private organizations, or other governments which are not available to support the Village's own programs.

Unclaimed Money Fund This account holds resources which have not been claimed by rightful owners.

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

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

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

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

A summary of 2018 budgetary activity appears in Note 3.

Capital Assets

The Village records disbursements for acquisitions of property, plant, and equipment when paid. The accompanying financial statements do not report these items as assets.

Village of Rock Creek, Ohio
Ashtabula County
Notes to the Financial Statements
For the Year Ended December 31, 2018

Fund Balance

Fund balance is divided into five classifications based primarily on the extent to which the Village must observe constraints imposed upon the use of its governmental-fund resources. The classifications are as follows:

Nonspendable The Village classifies assets as *nonspendable* when legally or contractually required to maintain the amounts intact.

Restricted Fund balance is *restricted* when constraints placed on the use of resources are either externally imposed by creditors (such as through debt covenants), grantors, contributors, or laws or regulations of other governments; or is imposed by law through constitutional provisions.

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

Assigned Assigned fund balances are intended for specific purposes but do not meet the criteria to be classified as *restricted* or *committed*. Governmental funds other than the general fund report all fund balances as *assigned* unless they are restricted or committed. In the general fund, *assigned* amounts represent intended uses established by Village Council or a Village official delegated that authority by resolution, or by State Statute.

Unassigned Unassigned fund balance is the residual classification for the general fund and includes amounts not included in the other classifications. In other governmental funds, the unassigned classification is used only to report a deficit balance.

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

Note 3 - Budgetary Activity

Budgetary activity for the year ending 2018 follows:

2018 Budgeted vs. Actual Receipts			
Fund Type	Budgeted Receipts	Actual Receipts	Variance
General	\$168,327	\$210,296	\$41,969
Special Revenue	82,644	89,645	7,001
Capital Projects	26,813	9,682	(17,131)
Enterprise	337,969	421,438	83,469
Total	\$615,753	\$731,061	\$115,308

Village of Rock Creek, Ohio
Ashtabula County
Notes to the Financial Statements
For the Year Ended December 31, 2018

2018 Budgeted vs. Actual Budgetary Basis Expenditures			
Fund Type	Appropriation Authority	Budgetary Expenditures	Variance
General	\$178,048	\$144,087	\$33,961
Special Revenue	110,244	68,053	42,191
Capital Projects	10,300	10,225	75
Enterprise	445,536	401,697	43,839
Total	\$744,128	\$624,062	\$120,066

Note 4 – Deposits

The Village maintains a deposit pool all funds use. The Ohio Revised Code prescribes allowable deposits. The carrying amount of deposits at December 31 was as follows:

Demand deposits	2018
	\$829,438

Deposits

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

At December 31, 2018, all deposits were collateralized.

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 1 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 Rock Creek, Ohio
Ashtabula County
Notes to the Financial Statements
For the Year Ended December 31, 2018

Note 6 – Jointly Governed Organizations

Rock Creek Union Cemetery is directed by a three-member board of trustees. The board oversees the operations of the Cemetery. The Village of Rock Creek, Morgan Township and The Village of Roaming Shores each appoint a member to the board. These entities also provide funding to meet the Cemetery's operating costs under the agreement established.

Note 7 - Risk Management

Risk Pool Membership

The Village is exposed to various risks of property and casualty losses, and injuries to employees.

The Village insures against injuries to employees through the Ohio Bureau of Workers' Compensation.

The Village is a member of the Public Entities Pool of Ohio (The Pool). The Pool assumes the risk of loss up to the limits of the Village's policy. The Pool covers the following risks:

- General liability and casualty
- Public official's liability
- Cyber
- Law enforcement liability
- Automobile liability
- Vehicles
- Property
- Equipment breakdown

The Pool reported the following summary of assets and actuarially-measured liabilities available to pay those liabilities as of December 31:

	<u>2018</u>
Cash and investments	\$ 35,381,789
Actuarial liabilities	\$12,965,015

Note 8 - Defined Benefit Pension Plans

Ohio Public Employees Retirement System

Some employees belong to the Ohio Public Employees Retirement System (OPERS). OPERS is a cost-sharing, multiple-employer plan. The Ohio Revised Code prescribes this plan's benefits, which include postretirement healthcare and survivor and disability benefits.

The Ohio Revised Code also prescribes contribution rates. OPERS members contributed 10%, of their gross salaries and the Village contributed an amount equaling 14%, of participants' gross salaries. The Village has paid all contributions required through December 31, 2018.

Social Security

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

Village of Rock Creek, Ohio
Ashtabula County
Notes to the Financial Statements
For the Year Ended December 31, 2018

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, 2018.

Note 9 - Postemployment Benefits

OPERS 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 2018. The portion of employer contributions allocated to health care for OPERS members in the member-directed plan was 4 percent during calendar year 2018.

Note 10 – Debt

Debt outstanding at December 31, 2018 was as follows:

	Principal	Interest Rate
OWDA Loan - 4534	\$171,137	1.00%
OPWC Loan - CG22D	\$44,285	0.00%
OPWC Loan - CG02I	\$21,250	0.00%
OPWC Loan - CT08L	\$24,993	0.00%
OPWC Loan - CG31K	\$8,229	0.00%
Total	\$269,894	

The Ohio Water Development Authority (OWDA) loan #4534 relates to the water distribution improvements. The loan will be repaid in semi-annual installments of \$5,206 including interest over a thirty-year period. The Village originally borrowed \$229,822. The loan is collateralized by water receipts. The final payment is due on July 1, 2036.

The Ohio Public Works Commission (OPWC) loan #CG22D was issued to finance waterline improvements for East Water. The original issue for the loan was for \$161,037 and will be repaid in semi-annual installments of \$4,026 over 20 years. These loans are collateralized by the water user fees. The final principal payment is due on January 1, 2024.

OPWC Loan #CG02I was issued to finance Water Street Improvements. The original issue for the loan was for \$50,000 and will be repaid in semi-annual installments of \$1,250 over 20 years. These loans are collateralized by the water user fees. The final principal payment is due on January 1, 2027.

OPWC Loan #CT08L was issued to finance the Jefferson Street Phase I Improvement. The original issue for the loan was for \$43,468 and will be repaid in semi-annual installments of \$1,087 over 20 years. These loans are collateralized by the water user fees. The final principal payment is due on January 1, 2030.

OPWC Loan #CG31K was issued to finance the Water Tower Project. The original issue for the loan was for \$12,663 and will be repaid in semi-annual installments of \$317 over 20 years. These loans are collateralized by the water user fees. The final principal payment is due on July 1, 2031.

Village of Rock Creek, Ohio
Ashtabula County
Notes to the Financial Statements
For the Year Ended December 31, 2018

Amortization

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

Year Ending December 31:	OWDA Loan #4534	OPWC Loan #CG22D	OPWC Loan #CG02I	OPWC Loan #CT08L	OPWC Loan #CG31K
2019	10,413	8,052	2,500	2,174	634
2020	10,413	8,052	2,500	2,174	634
2021	10,413	8,052	2,500	2,174	634
2022	10,413	8,052	2,500	2,174	634
2023	10,413	8,052	2,500	2,174	634
2024-2036	135,363	4,025	8,750	14,123	5,059
Total	<u>\$187,428</u>	<u>\$44,285</u>	<u>\$21,250</u>	<u>\$24,993</u>	<u>\$8,229</u>

Village of Rock Creek
Ashtabula County, Ohio
Combined Statement of Receipts, Disbursements
and Changes in Fund Balances (Regulatory Cash Basis)
All Governmental Fund Types
For the Year Ended December 31, 2017

	General	Special Revenue	Capital Projects	Totals (Memorandum Only)
Cash Receipts				
Property and Other Local Taxes	\$28,042	\$59,768	\$0	\$87,810
Municipal Income Tax	74,765		10,139	84,904
Intergovernmental	18,763	28,741		47,504
Fines, Licenses and Permits	125			125
Earnings on Investments	332			332
Miscellaneous	2,466			2,466
<i>Total Cash Receipts</i>	<u>124,493</u>	<u>88,509</u>	<u>10,139</u>	<u>223,141</u>
Cash Disbursements				
Current:				
Security of Persons & Property	18,000	15,000		33,000
Public Health Services		3,644		3,644
Leisure Time Activities		1,111		1,111
Basic Utility Services	2,624			2,624
Transportation		20,859		20,859
General Government	84,060	1,311		85,371
Debt Service:				
Principal Retirement			24,527	24,527
Interest and Fiscal Charges	2,375			2,375
<i>Total Cash Disbursements</i>	<u>107,059</u>	<u>41,925</u>	<u>24,527</u>	<u>173,511</u>
<i>Excess of Receipts Over (Under) Disbursements</i>	<u>17,434</u>	<u>46,584</u>	<u>(14,388)</u>	<u>49,630</u>
<i>Fund Cash Balances, January 1</i>	<u>141,034</u>	<u>106,655</u>	<u>33,155</u>	<u>280,844</u>
Fund Cash Balances, December 31				
Restricted		153,239	18,767	172,006
Unassigned (Deficit)	158,468			158,468
<i>Fund Cash Balances, December 31</i>	<u>\$158,468</u>	<u>\$153,239</u>	<u>\$18,767</u>	<u>\$330,474</u>

See accompanying notes to the basic financial statements

Village of Rock Creek
Ashtabula County, Ohio
Combined Statement of Receipts, Disbursements
and Changes in Fund Balances (Regulatory Cash Basis)
All Proprietary and Fiduciary Fund Types
For the Year Ended December 31, 2017

	Enterprise	Agency	Totals (Memorandum Only)
Operating Cash Receipts			
Charges for Services	\$339,056	\$0	\$339,056
<i>Total Operating Cash Receipts</i>	<u>339,056</u>	<u>0</u>	<u>339,056</u>
Operating Cash Disbursements			
Personal Services	58,070		58,070
Fringe Benefits	8,584		8,584
Contractual Services	203,445		203,445
Supplies and Materials	46,987		46,987
Other	194		194
<i>Total Operating Cash Disbursements</i>	<u>317,280</u>	<u>0</u>	<u>317,280</u>
<i>Operating Income (Loss)</i>	<u>21,776</u>	<u>0</u>	<u>21,776</u>
Non-Operating Receipts (Disbursements)			
Intergovernmental	4,723	0	4,723
Miscellaneous Receipts	396		396
Principal Retirement	(11,494)		(11,494)
Interest and Other Fiscal Charges	(2,052)		(2,052)
<i>Total Non-Operating Receipts (Disbursements)</i>	<u>(8,427)</u>	<u>0</u>	<u>(8,427)</u>
<i>Net Change in Fund Cash Balances</i>	13,349	0	13,349
<i>Fund Cash Balances, January 1</i>	<u>333,582</u>	<u>732</u>	<u>334,314</u>
<i>Fund Cash Balances, December 31</i>	<u><u>\$346,931</u></u>	<u><u>\$732</u></u>	<u><u>\$347,663</u></u>

Village of Rock Creek, Ohio
Ashtabula County
Notes to the Financial Statements
For the Year Ended December 31, 2017

Note 1 - Reporting Entity

The Village of Rock Creek, Ashtabula County (the Village) is a body corporate and politic established for the purpose of exercising 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 water and sewer utilities. The Village contracts with Ashtabula County Sheriff's Department to provide security of persons and property. The Village contracts with Morgan Township to receive fire protection services.

Jointly Governed Organization and Public Entity Risk Pool

The Village participates in a jointly governed organization and a public entity risk pool. Notes 6 and 7 to the financial statements provides additional information for these entities. The Village's management believes these financial statements present all activities for which the Village is financially accountable.

Note 2 - Summary of Significant Accounting Policies

Basis of Presentation

The Village's financial statements consist of a combined statement of receipts, disbursements and changes in fund balances (regulatory cash basis) for all governmental fund types, and a combined statement of receipts, disbursements and changes in fund balances (regulatory cash basis) for all proprietary and fiduciary fund types which are organized on a fund type basis.

Fund Accounting

The Village uses funds to maintain its financial records during the year. A fund is defined as a fiscal and accounting entity with a self-balancing set of accounts. The funds of the Village are presented below:

General Fund The general fund accounts for and reports all financial resources not accounted for and reported in another fund. The general fund balance is available to the Village for any purpose provided it is expended or transferred according to the general laws of Ohio.

Special Revenue Funds These funds account for and report the proceeds of specific revenue sources that are restricted or committed to expenditure for specified purposes other than debt service or capital projects. The Village had the following significant Special Revenue Funds:

Street Construction, Maintenance and Repair Fund 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.

Street Lighting Fund The street lighting and maintenance fund accounts for property tax receipts to provide street lights throughout the Village.

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. The Village had the following significant capital project funds:

Permanent Improvement Fund This fund receives 12% of the Village Income Tax to finance improvements throughout the Village.

Village of Rock Creek, Ohio
Ashtabula County
Notes to the Financial Statements
For the Year Ended December 31, 2017

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 and agency funds. Trust funds account for assets held under a trust agreement for individuals, private organizations, or other governments which are not available to support the Village's own programs.

Unclaimed Money Fund This account holds resources which have not been claimed by rightful owners.

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

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

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

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

A summary of 2017 budgetary activity appears in Note 3.

Capital Assets

The Village records disbursements for acquisitions of property, plant, and equipment when paid. The accompanying financial statements do not report these items as assets.

Village of Rock Creek, Ohio
Ashtabula County
Notes to the Financial Statements
For the Year Ended December 31, 2017

Fund Balance

Fund balance is divided into five classifications based primarily on the extent to which the Village must observe constraints imposed upon the use of its governmental-fund resources. The classifications are as follows:

Nonspendable The Village classifies assets as *nonspendable* when legally or contractually required to maintain the amounts intact.

Restricted Fund balance is *restricted* when constraints placed on the use of resources are either externally imposed by creditors (such as through debt covenants), grantors, contributors, or laws or regulations of other governments; or is imposed by law through constitutional provisions.

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

Assigned Assigned fund balances are intended for specific purposes but do not meet the criteria to be classified as *restricted* or *committed*. Governmental funds other than the general fund report all fund balances as *assigned* unless they are restricted or committed. In the general fund, *assigned* amounts represent intended uses established by Village Council or a Village official delegated that authority by resolution, or by State Statute.

Unassigned Unassigned fund balance is the residual classification for the general fund and includes amounts not included in the other classifications. In other governmental funds, the unassigned classification is used only to report a deficit balance.

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

Note 3 - Budgetary Activity

Budgetary activity for the year ending 2017 follows:

2017 Budgeted vs. Actual Receipts			
Fund Type	Budgeted Receipts	Actual Receipts	Variance
General	\$168,327	\$124,493	(\$43,834)
Special Revenue	77,153	88,509	11,356
Capital Projects	26,813	10,139	(16,674)
Enterprise	337,969	344,175	6,206
Total	\$610,262	\$567,316	(\$42,946)

Village of Rock Creek, Ohio
Ashtabula County
Notes to the Financial Statements
For the Year Ended December 31, 2017

2017 Budgeted vs. Actual Budgetary Basis Expenditures			
Fund Type	Appropriation Authority	Budgetary Expenditures	Variance
General	\$155,043	\$107,059	\$47,984
Special Revenue	78,275	43,599	34,676
Capital Projects	24,527	24,527	0
Enterprise	398,226	345,475	52,751
Total	\$656,071	\$520,660	\$135,411

Note 4 – Deposits

The Village maintains a deposit pool all funds use. The Ohio Revised Code prescribes allowable deposits. The carrying amount of deposits at December 31 was as follows:

	2017
Demand deposits	\$678,137

Deposits

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

At December 31, 2017, all deposits were collateralized.

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 1 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 Rock Creek, Ohio
Ashtabula County
Notes to the Financial Statements
For the Year Ended December 31, 2017

Note 6 – Jointly Governed Organizations

Rock Creek Union Cemetery is directed by a three-member board of trustees. The board oversees the operations of the Cemetery. The Village of Rock Creek, Morgan Township and The Village of Roaming Shores each appoint a member to the board. These entities also provide funding to meet the Cemetery's operating costs under the agreement established.

Note 7 - Risk Management

Risk Pool Membership

The Village is exposed to various risks of property and casualty losses, and injuries to employees.

The Village insures against injuries to employees through the Ohio Bureau of Workers' Compensation.

The Village belongs to the Public Entities Pool of Ohio (PEP), a risk-sharing pool available to Ohio local governments. PEP provides property and casualty coverage for its members. York Insurance Services Group, Inc. (York) functions as the administrator of PEP and provides underwriting, claims, loss control, risk management, and reinsurance services for PEP. PEP is a member of the American Public Entity Excess Pool (APEEP), which is also administered by York. Member governments pay annual contributions to fund PEP. PEP pays judgments, settlements and other expenses resulting from covered claims that exceed the members' deductibles.

Casualty and Property Coverage

APEEP provides PEP with an excess risk-sharing program. Under this arrangement, PEP retains insured risks up to an amount specified in the contracts. At December 31, 2017, PEP retained \$350,000 for casualty claims and \$100,000 for property claims.

The aforementioned casualty and property reinsurance agreement does not discharge PEP's primary liability for claims payments on covered losses. Claims exceeding coverage limits are the obligation of the respective government.

Financial Position

PEP's financial statements (audited by other auditor's) conform with generally accepted accounting principles, and reported the following assets, liabilities and net position at December 31, 2017.

	<u>2017</u>
Assets	\$44,452,326
Liabilities	(13,004,011)
Net Position	\$31,448,315

At December 31, 2017 the liabilities above include approximately \$11.8 million of estimated incurred claims payable. The assets above also include approximately \$11.2 million of unpaid claims to be billed. The Pool's membership increased to 527 members in 2017. These amounts will be included in future contributions from members when the related claims are due for payment. As of December 31, 2017, the Village's share of these unpaid claims collectible in future years is approximately \$4,000.

Village of Rock Creek, Ohio
Ashtabula County
Notes to the Financial Statements
For the Year Ended December 31, 2017

Based on discussions with PEP, the expected rates PEP charges to compute member contributions, which are used to pay claims as they become due, are not expected to change significantly from those used to determine the historical contributions detailed below. By contract, the annual liability of each member is limited to the amount of financial contributions required to be made to PEP for each year of membership.

<u>2017 Contributions to PEP</u>
\$ 6,985

After one year of membership, a member may withdraw on the anniversary of the date of joining PEP, if the member notifies PEP in writing 60 days prior to the anniversary date. Upon withdrawal, members are eligible for a full or partial refund of their capital contributions, minus the subsequent year's contribution. Withdrawing members have no other future obligation to PEP. Also upon withdrawal, payments for all casualty claims and claim expenses become the sole responsibility of the withdrawing member, regardless of whether a claim occurred or was reported prior to the withdrawal.

Note 8 - Defined Benefit Pension Plans

Ohio Public Employees Retirement System

Some employees belong to the Ohio Public Employees Retirement System (OPERS). OPERS is a cost-sharing, multiple-employer plan. The Ohio Revised Code prescribes this plan's benefits, which include postretirement healthcare and survivor and disability benefits.

The Ohio Revised Code also prescribes contribution rates. OPERS members contributed 10%, of their gross salaries and the Village contributed an amount equaling 14%, of participants' gross salaries. The Village has paid all contributions required through December 31, 2017.

Social Security

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

Employees contributed 6.2 percent of their gross salaries. The Village contributed an amount equal to 6.2 percent of participants' gross salaries. The Village has paid all contributions required through December 31, 2017.

Note 9 - Postemployment Benefits

OPERS 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 1 percent during calendar year 2017. The portion of employer contributions allocated to health care for OPERS members in the member-directed plan was 4.0 percent during calendar year 2017.

Village of Rock Creek, Ohio
Ashtabula County
Notes to the Financial Statements
For the Year Ended December 31, 2017

Note 10 – Debt

Debt outstanding at December 31, 2017 was as follows:

	<u>Principal</u>	<u>Interest Rate</u>
OWDA Loan - 4534	\$179,774	1.00%
OPWC Loan - CG22D	\$52,337	0.00%
OPWC Loan - CG02I	\$23,750	0.00%
OPWC Loan - CT08L	\$27,167	0.00%
OPWC Loan - CG31K	\$8,863	0.00%
Total	<u>\$291,891</u>	

The Ohio Water Development Authority (OWDA) loan #4534 relates to the water distribution improvements. The loan will be repaid in semi-annual installments of \$5,206 including interest over a thirty-year period. The Village originally borrowed \$229,822. The loan is collateralized by water receipts. The final payment is due on July 1, 2036.

The Ohio Public Works Commission (OPWC) loan #CG22D was issued to finance waterline improvements for East Water. The original issue for the loan was for \$161,037 and will be repaid in semi-annual installments of \$4,026 over 20 years. These loans are collateralized by the water user fees. The final principal payment is due on January 1, 2024.

OPWC Loan #CG02I was issued to finance Water Street Improvements. The original issue for the loan was for \$50,000 and will be repaid in semi-annual installments of \$1,250 over 20 years. These loans are collateralized by the water user fees. The final principal payment is due on January 1, 2027.

OPWC Loan #CT08L was issued to finance the Jefferson Street Phase I Improvement. The original issue for the loan was for \$43,468 and will be repaid in semi-annual installments of \$1,087 over 20 years. These loans are collateralized by the water user fees. The final principal payment is due on January 1, 2030.

OPWC Loan #CG31K was issued to finance the Water Tower Project. The original issue for the loan was for \$12,663 and will be repaid in semi-annual installments of \$317 over 20 years. These loans are collateralized by the water user fees. The final principal payment is due on July 1, 2031.

Amortization

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

Year Ending December 31:	OWDA Loan #4534	OPWC Loan #CG22D	OPWC Loan #CG02I	OPWC Loan #CT08L	OPWC Loan #CG31K
2018	10,413	8,052	2,500	2,174	634
2019	10,413	8,052	2,500	2,174	634
2020	10,413	8,052	2,500	2,174	634
2021	10,413	8,052	2,500	2,174	634
2022	10,413	8,052	2,500	2,174	634
2023-2036	145,776	12,077	11,250	16,297	5,693
Total	<u>\$197,841</u>	<u>\$52,337</u>	<u>\$23,750</u>	<u>\$27,167</u>	<u>\$8,863</u>

OHIO AUDITOR OF STATE KEITH FABER



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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 Rock Creek
Ashtabula County
P.O. Box 92
Rock Creek, Ohio 44084

To the Village Council and Mayor:

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 by fund type of the Village of Rock Creek, Ashtabula County, (the Village) as of and for the years ended December 31, 2018 and 2017, and the related notes to the financial statements and have issued our report thereon dated February 22, 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.

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 2018-001 through 2018-002 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 an instance of noncompliance or other matters we must report under *Government Auditing Standards*, which is described in the accompanying schedule of findings as item 2018-001.

Village's Response to Findings

The Village's responses to the findings identified in our audit are described in the accompanying schedule of findings. We did not subject the Village's responses to the auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on them.

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.



Keith Faber
Auditor of State
Columbus, Ohio

February 22, 2021

**VILLAGE OF ROCK CREEK
ASHTABULA COUNTY**

**SCHEDULE OF FINDINGS
DECEMBER 31, 2018 AND 2017**

FINDINGS RELATED TO THE FINANCIAL STATEMENTS REQUIRED TO BE REPORTED IN ACCORDANCE WITH GAGAS
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1. Recording in Incorrect Fund

FINDING NUMBER 2018-001

NONCOMPLIANCE AND MATERIAL WEAKNESS

Ohio Rev. Code § 5705.10(D) provides in part that all revenue derived from a source other than the general property tax and which the law prescribes shall be used for a particular purpose, shall be paid into a special fund for such purpose.

For the year ended December 31, 2018, the Village inappropriately recorded \$7,449 of income tax revenue in the General fund instead of the Capital Projects fund.

For the year ended December 31, 2017, the Village inappropriately recorded \$4,723 of intergovernmental revenue in the General fund instead of the Water fund.

Audit adjustments agreed to by management are corrected in the financial statements and in the accounting records.

The lack of controls over the posting of financial transactions decreases the reliability of financial data at year-end and can result in undetected errors and irregularities.

The Village should implement controls to help ensure all transactions are reviewed to help ensure posting to the proper funds.

Officials' Response: Council agrees with findings and is working on recommended changes.

**VILLAGE OF ROCK CREEK
ASHTABULA COUNTY**

**SCHEDULE OF FINDINGS
DECEMBER 31, 2018 AND 2017**

2. Bank Reconciliation

FINDING NUMBER 2018-002

MATERIAL WEAKNESS

Sound accounting practices require that when designing the public office's system of internal control and the specific control activities, management should ensure adequate security of assets and records, and verify the existence and valuation of assets and liabilities and periodically reconcile them to the accounting records.

The reconciliation of cash (bank) balances to accounting system records (book) to the accounting system is the most basic and primary control process performed. Lack of completing an accurate and timely reconciliation may allow for accounting errors, theft and fraud to occur without timely detection.

The Fiscal Officer is responsible for reconciling the book (fund) balance to the total bank balance on a monthly basis, and the Village Council are responsible for reviewing the reconciliations and related support.

The December 31, 2018 and 2017 bank reconciliations indicated the Village's cash fund balances exceeded its bank balances by a difference of \$2,959 and \$1,556, respectively.

Failure to reconcile monthly increases the possibility that the Village will not be able to identify, assemble, analyze, classify, and record its transactions correctly or to document compliance with finance related legal and contractual requirements. Further, the lack of accurate monthly reconciliations increases the risk of theft/fraud over the cash cycle and could lead to inaccurate reporting in the annual financial statements.

The Fiscal Officer should record all transactions and prepare monthly bank to book cash reconciliations, which include all bank accounts and all fund balances. Variances should be investigated, documented and corrected. In addition, the Village Council should review the monthly cash reconciliations including the related support (such as reconciling items) and document the reviews.

Officials' Response: Council agrees with the findings and is working on recommended changes.

VILLAGE OF ROCK CREEK

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS DECEMBER 31, 2018 AND 2017

Finding Number	Finding Summary	Status	Additional Information
2016-001	Financial Reporting Posting Errors	Not Corrected	Repeated as Finding 2018-001
2016-002	Finding for Recovery – Illegal Expenditures	Not Corrected	Finding Unresolved

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OHIO AUDITOR OF STATE KEITH FABER



VILLAGE OF ROCK CREEK

ASHTABULA COUNTY

AUDITOR OF STATE OF OHIO CERTIFICATION

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



Certified for Release 3/11/2021

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