

Certified Public Accountants, A.C.

# MEMORIAL PARK DISTRICT OF THE CITY OF ST. CLAIRSVILLE AND RICHLAND TOWNSHIP BELMONT COUNTY REGULAR AUDIT FOR THE YEARS ENDED DECEMBER 31, 2020-2019



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Board of Commissioner's Memorial Park District of the City of St. Clairsville and Richland Township P.O. Box 513 St. Clairsville, Ohio 43950

We have reviewed the *Independent Auditor's Report* of Memorial Park District of the City of St. Clairsville and Richland Township, Belmont County, prepared by Perry & Associates, Certified Public Accountants, A.C., for the audit period January 1, 2019 through December 31, 2020. Based upon this review, we have accepted these reports in lieu of the audit required by Section 117.11, Revised Code. The Auditor of State did not audit the accompanying financial statements and, accordingly, we are unable to express, and do not express an opinion on them.

Our review was made in reference to the applicable sections of legislative criteria, as reflected by the Ohio Constitution, and the Revised Code, policies, procedures and guidelines of the Auditor of State, regulations and grant requirements. Memorial Park District of the City of St. Clairsville and Richland Township is responsible for compliance with these laws and regulations.

Keith Faber Auditor of State Columbus, Ohio

September 01, 2021



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#### INDEPENDENT AUDITOR'S REPORT

July 16, 2021

Memorial Park District of the City of St. Clairsville and Richland Township Belmont County P.O. Box 513 St. Clairsville, Ohio 43950

To the Board of Trustees:

#### Report on the Financial Statements

We have audited the accompanying financial statements of the cash balances, receipts and disbursements for each governmental fund type and related notes of **Memorial Park District of the City of St. Clairsville and Richland Township**, Belmont County, Ohio (the District) as of and for the years ended December 31, 2020 and 2019.

#### 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 District'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 District'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.

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Memorial Park District of the City of St. Clairsville and of Richland Township Belmont County Independent Auditor's Report Page 2

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

As described in Note 2 of the financial statements, the District 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 District 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 District as of December 31, 2020 and 2019, or changes in financial position 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 for each governmental fund type as of and for the years ended December 31, 2020 and 2019 and related notes of Memorial Park District of the City of St. Clairsville and Richland Township, Belmont County in accordance with the financial reporting provisions Ohio Revised Code Section 117.38 and Ohio Administrative Code Section 117-2-03(D) permit, described in Note 2.

#### **Emphasis of Matters**

As discussed in Note 13 for 2020 and in Note 12 for 2019 in the financial statements the financial impact of COVID-19 and the ensuing emergency measures will impact subsequent periods of the District. We did not modify our opinion regarding this matter.

As discussed in Note 14 to the 2020 financial statements, the District made several changes to its reporting model. We did not modify our opinions regarding these matters.

#### Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated July 16, 2021, on our consideration of the District'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 District's internal control over financial reporting and compliance.

Perry and Associates Certified Public Accountants, A.C.

Yerry & associates CAPS A. C.

Marietta, Ohio

## COMBINED STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCES (REGULATORY CASH BASIS) ALL GOVERNMENTAL FUND TYPES FOR THE YEAR ENDED DECEMBER 31, 2020

	(	General		Special Revenue	(Me	Totals morandum Only)
Cash Receipts	_		_		_	
Property Taxes	\$	104,255	\$	200,071	\$	304,326
Charges for Services		37,843		-		37,843
Intergovernmental		21,807		16,334		38,141
Miscellaneous		832				832
Total Cash Receipts		164,737		216,405		381,142
Cash Disbursements						
Current:						
Conservation/Recreation:						
Salaries		78,189		-		78,189
Fringe Benefits		13,447		_		13,447
Insurance		10,051		_		10,051
Utilities		20,177		_		20,177
Materials and Supplies		18,051		_		18,051
Repairs and Maintenance		18,057		_		18,057
Accounting Services		15,945		3,340		19,285
Miscellaneous		11,949		249		12,198
Capital Outlay				172,201		172,201
Total Cash Disbursements		185,866		175,790		361,656
Net Change in Fund Cash Balances		(21,129)		40,615		19,486
Fund Cash Balances, January 1		254,046		295,571		549,617
Fund Cash Balances, December 31	\$	232,917	\$	336,186	\$	569,103

BELMONT COUNTY NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED DECEMBER 31, 2020

#### Note 1 - Description of the Entity

The constitution and laws of the State of Ohio establish the rights and privileges of the Memorial Park District of St. Clairsville City and of Richland Township, Belmont County, Ohio (the District), as a body corporate and politic under §§ 511.18 to .37 of the Ohio Revised Code to be governed by a three-member Board of Park Commissioners. Based upon the vote of the people of Richland Township and the City of St. Clairsville on November 6, 2007, the Richland Township Memorial Park District was converted into a Park District to be operated and maintained under Chapter 1545 of the Ohio Revised Code, under the name of Memorial Park District of St. Clairsville City and of Richland Township effective January 1, 2008. On September 5, 2008, the Probate Judge of Belmont County approved the conversion from a three-member Board of Park Commissioners to consist of a five-member Board of Park Commissioners to govern the Park District. The Board of Park Commissioners is responsible for the general operation of the park and pool.

The Memorial Park District of St. Clairsville City and of Richland Township (the District), Belmont 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. The probate judge of Belmont County appoints a five-member Board of Commissioners to govern the District. The Commissioners are authorized to acquire, develop, protect, maintain, and improve park, lands, and facilities. The Commissioners may convert acquired land into forest reserves. The Commissioners are also responsible for activities related to conserving natural resources, including streams, lakes, submerged lands, and swamp lands. The Board may also create parks, parkways, and other reservations and may afforest, develop, improve and protect and promote the use of these assets conducive to the general welfare.

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

#### Note 2 - Summary of Significant Accounting Policies

#### Basis of Presentation

The District's financial statements consist of a combined statement of receipts, disbursements and changes in fund balances (regulatory cash basis) for all governmental fund types.

#### **Fund Accounting**

The District 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 District 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 District 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 District had the following significant Special Revenue Fund:

**Tax Levy Fund** – This fund receives property tax money for improving antiquated pool equipment and facilities, improving general park equipment and playground equipment, and other capital improvements.

BELMONT COUNTY NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED DECEMBER 31, 2020 (CONTINUED)

#### Note 2 - Summary of Significant Accounting Policies (Continued)

#### Basis of Accounting

These financial statements follow the accounting basis permitted by the financial reporting provisions of Ohio Revised Code Section 117.38 and Ohio Administrative Code Section 117-2-03 (D). This basis is similar to the cash receipts and disbursements accounting basis. The Board recognizes receipts when received in cash rather than when earned, and recognizes disbursements when paid rather than when a liability is incurred. Budgetary presentations report budgetary expenditures when a commitment is made (i.e., when an encumbrance is approved).

These statements include adequate disclosure of material matters, as the financial reporting provisions of Ohio Revised Code Section 117.38 and Ohio Administrative Code Section 117-2-03 (D) permit.

#### **Budgetary Process**

The Ohio Revised Code requires that each fund be budgeted annually.

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

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

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

A summary of 2020 budgetary activity appears in Note 4.

#### Deposit and Investments

The District'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. This District had no investments at December 31, 2020.

#### Capital Assets

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

BELMONT COUNTY NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED DECEMBER 31, 2020 (CONTINUED)

#### Note 2 - Summary of Significant Accounting Policies (Continued)

#### **Fund Balance**

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

**Nonspendable** The District 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 District and the nonspendable 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** Commissioners can *commit* amounts via formal action (resolution). The District must adhere to these commitments unless the Commissioners amend 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 District 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 12.

#### Note 3 - Compliance

Contrary to Ohio law, the District had expenditures in excess of appropriations in the General Fund.

BELMONT COUNTY NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED DECEMBER 31, 2020 (CONTINUED)

#### Note 4 - Budgetary Activity

Budgetary activity for the year ending 2020:

2020	Budgeted	vs. Actual	Receipts
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	В	udgeted	Actual		
Fund Type	F	Receipts		Receipts	 Variance
General	\$	213,300	\$	164,737	\$ (48,563)
Special Revenue		225,911		216,405	(9,506)
Total	\$	439,211	\$	381,142	\$ (58,069)

#### 2020 Budgeted vs. Actual Budgetary Basis Disbursements

	App	oropriation	Budgetary		
Fund Type	F	Authority Disbursements			Variance
General	\$	153,156	\$	185,866	\$ (32,710)
Special Revenue		204,218		175,790	 28,428
Total	\$	357,374	\$	361,656	\$ (4,282)

#### Note 5 - Deposits

The Ohio Revised Code prescribes allowable deposits. The carrying amount of deposits at December 31 was as follows:

	 2020		
Demand Deposits	\$ 569,103		

**Deposits:** Deposits are insured by the Federal Depository Insurance Corporation.(FDIC) or collateralized through the Ohio Pooled Collateral System (OPCS), a collateral pool of eligible securities deposited with a qualified trustee and pledged to the Treasurer of State to secure the repayment of all public monies deposited in the financial institution.

#### Note 6 - Property Taxes

Real property taxes become a lien on January 1 preceding the October 1 date for which the Board 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.

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

BELMONT COUNTY NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED DECEMBER 31, 2020 (CONTINUED)

#### Note 7 - Risk Management

Workers' Compensation coverage is provided by the State of Ohio. The District pays the State Workers' Compensation System a premium based on a rate per \$100 of salaries. This rate is calculated based on accident history and administrative costs (if material).

#### Commercial Insurance

The District has obtained commercial insurance for the following risks:

- Comprehensive property and general liability;
- Vehicles; and
- · Errors and omissions.
- Directors and Officers

Settlement amounts did not exceed insurance coverage for the past three fiscal years. There were no significant reductions in coverage from prior year.

#### **Note 8 - Defined Benefit Pension Plans**

#### Ohio Public Employees Retirement

The District's 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 District contributed an amount equaling 14% of participants' gross salaries. The District has paid all contributions required through December 31, 2020.

#### 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 members in the traditional pension plan and combined plan was 0 percent during calendar year 2020.

#### Note 10 - Contingencies

#### A. Litigation

The District is not defendant in any lawsuits.

BELMONT COUNTY NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED DECEMBER 31, 2020 (CONTINUED)

#### Note 10 - Contingencies (Continued)

#### B. Paid Up Oil/Gas Lease

The District has entered into a "Paid-Up" Oil and Gas Lease with Rice Drilling D, LLC for 40.708 acres of property owned by the Board. The lease is effective beginning September 1, 2018 for a five-year period. In consideration of the execution of the lease, the District received a signing bonus for \$254,113 in 2018 and \$254,425 in 2019. The lease calls for payments to the District, in addition to the bonus, royalties in the amount of 20 percent for all oil and other liquid hydrocarbons and by-products produced and saved from the land, and all gas and other hydrocarbons and by-products. As of the date of the financial statements, the value of any potential royalties cannot be determined, and the District has not received any compensation beyond the bonus.

#### Note 11 - Related Party Transactions

The Board President's son is a 60% part owner of a company from which the District paid for capital improvements (new retaining wall and restoration work at the District's pool) during the year. The District paid \$22,775 for these services.

#### Note 12 - Fund Balances

Included in fund balance are amounts the District cannot spend, including the balance of unclaimed monies, which cannot be spent for five years and the unexpendable corpus of the permanent funds. 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 facilities effective cash planning and control. There were no nonspendable balances or encumbrances at year end.

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

#### Note 13 - COVID-19

The United States and the State of Ohio declared a state of emergency in March of 2020 due to the COVID-19 pandemic. The financial impact of COVID-19 and the continuing emergency measures will impact subsequent periods of the District. The District's investment portfolio fluctuates with market conditions, and due to market volatility, the amount of gains or losses that will be realized in subsequent periods, if any, cannot be determined. In addition, the impact on the District's future operating costs, revenues, and additional recovery from emergency funding, either federal or state, cannot be estimated.

#### Note 14 - Change in Accounting Principal

For 2020, the District has made a change to their cash basis reporting model. This change removed the fund balance classifications from the Combined Statement of Receipts, Disbursements and Changes in Fund Balances (Regulatory Cash Basis) – All Governmental Fund Types.

This change had no effect on beginning fund balance.

## COMBINED STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCES (REGULATORY CASH BASIS) ALL GOVERNMENTAL FUND TYPES FOR THE YEAR ENDED DECEMBER 31, 2019

Onella Programme	(	General		Special Revenue		Totals morandum Only)
Cash Receipts	•	404070	•	004 = 40	•	000 400
Property Taxes	\$	104,978	\$	201,510	\$	306,488
Charges for Services		78,739		-		78,739
Intergovernmental		23,266		16,528		39,794
Oil and Gas Lease		-		254,425		254,425
Donations		5,200		8,600		13,800
Miscellaneous		909				909
Total Cash Receipts		213,092		481,063		694,155
Cash Disbursements Current:						
Conservation/Recreation:						
Salaries		82,654				82,654
Fringe Benefits		14,991		-		14,991
Insurance		•		-		11,760
		11,760		-		
Utilities		21,247		-		21,247
Materials and Supplies		22,730		-		22,730
Repairs and Maintenance		33,439		-		33,439
Accounting Services		23,345		3,383		26,728
Miscellaneous		3,302		276		3,578
Capital Outlay		52,521		216,728		269,249
Total Cash Disbursements		265,989		220,387		486,376
Excess of Receipts Over (Under) Disbursements		(52,897)		260,676		207,779
Other Financing Receipts (Disbursements)						
Advances In		548		-		548
Advances Out				(548)		(548)
Total Other Financing Receipts (Disbursements)		548		(548)		
Net Change in Fund Cash Balances		(52,349)		260,128		207,779
Fund Cash Balances, January 1		306,395		35,443		341,838
Fund Cash Balances, December 31						
Restricted		-		295,571		295,571
Unassigned		254,046				254,046
Fund Cash Balances, December 31	\$	254,046	\$	295,571	\$	549,617

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

BELMONT COUNTY NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED DECEMBER 31, 2019

#### Note 1 - Description of the Entity

The constitution and laws of the State of Ohio establish the rights and privileges of the Memorial Park District of St. Clairsville City and of Richland Township, Belmont County, Ohio (the District), as a body corporate and politic under §§ 511.18 to .37 of the Ohio Revised Code to be governed by a three-member Board of Park Commissioners. Based upon the vote of the people of Richland Township and the City of St. Clairsville on November 6, 2007, the Richland Township Memorial Park District was converted into a Park District to be operated and maintained under Chapter 1545 of the Ohio Revised Code, under the name of Memorial Park District of St. Clairsville City and of Richland Township effective January 1, 2008. On September 5, 2008, the Probate Judge of Belmont County approved the conversion from a three-member Board of Park Commissioners to consist of a five-member Board of Park Commissioners to govern the Park District. The Board of Park Commissioners is responsible for the general operation of the park and pool.

The Memorial Park District of St. Clairsville City and of Richland Township (the District), Belmont 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. The probate judge of Belmont County appoints a five-member Board of Commissioners to govern the District. The Commissioners are authorized to acquire, develop, protect, maintain, and improve park, lands, and facilities. The Commissioners may convert acquired land into forest reserves. The Commissioners are also responsible for activities related to conserving natural resources, including streams, lakes, submerged lands, and swamp lands. The Board may also create parks, parkways, and other reservations and may afforest, develop, improve and protect and promote the use of these assets conducive to the general welfare.

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

#### Note 2 - Summary of Significant Accounting Policies

#### Basis of Presentation

The District's financial statements consist of a combined statement of receipts, disbursements and changes in fund balances (regulatory cash basis) for all governmental fund types.

#### **Fund Accounting**

The District 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 District 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 District 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 District had the following significant Special Revenue Fund:

**Tax Levy Fund** – This fund receives property tax money for improving antiquated pool equipment and facilities, improving general park equipment and playground equipment, and other capital improvements.

BELMONT COUNTY
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2019
(CONTINUED)

#### Note 2 - Summary of Significant Accounting Policies (Continued)

#### Basis of Accounting

These financial statements follow the accounting basis permitted by the financial reporting provisions of Ohio Revised Code Section 117.38 and Ohio Administrative Code Section 117-2-03 (D). This basis is similar to the cash receipts and disbursements accounting basis. The Board recognizes receipts when received in cash rather than when earned, and recognizes disbursements when paid rather than when a liability is incurred. Budgetary presentations report budgetary expenditures when a commitment is made (i.e., when an encumbrance is approved).

These statements include adequate disclosure of material matters, as the financial reporting provisions of Ohio Revised Code Section 117.38 and Ohio Administrative Code Section 117-2-03 (D) permit.

#### **Budgetary Process**

The Ohio Revised Code requires that each fund be budgeted annually.

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

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

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

A summary of 2019 budgetary activity appears in Note 4.

#### Capital Assets

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

#### Fund Balance

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

**Nonspendable** The District 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.

BELMONT COUNTY
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2019
(CONTINUED)

#### Note 2 - Summary of Significant Accounting Policies (Continued)

#### Fund Balance (Continued)

**Committed** Commissioners can *commit* amounts via formal action (resolution). The District must adhere to these commitments unless the Commissioners amend 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 District Commissioners or a District 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 District 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 - Compliance

Contrary to Ohio law, there were no appropriations approved by the County Budget Commission.

#### Note 4 - Budgetary Activity

Budgetary activity for the year ending 2019:

2019 E	Budgeted	vs. Actual	Receipts
--------	----------	------------	----------

	В	udgeted	Actual			
Fund Type	F	Receipts	 Receipts	Variance		
General	\$	192,152	\$ 213,092	\$	20,940	
Special Revenue		206,292	 481,063		274,771	
Total	\$	398,444	\$ 694,155	\$	295,711	

#### 2019 Budgeted vs. Actual Budgetary Basis Disbursements

Appro	priation	Budgetary				
Authority		Disk	Disbursements		Variance	
\$	-	\$	265,989	\$	(265,989)	
			220,387		(220,387)	
\$	-	\$	486,376	\$	(486,376)	
	\$	\$ -	Authority Disk	Authority         Disbursements           \$         -         \$ 265,989           -         220,387	Authority         Disbursements           \$         -         \$ 265,989         \$           -         220,387	

BELMONT COUNTY
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2019
(CONTINUED)

#### Note 5 - Equity In Pooled Deposits

The Ohio Revised Code prescribes allowable deposits. The carrying amount of deposits at December 31 was as follows:

	 2019		
Demand Deposits	\$ 549,617		

**Deposits:** Deposits are insured by the Federal Depository Insurance Corporation (FDIC). or collateralized through the Ohio Pooled Collateral System (OPCS), a collateral pool of eligible securities deposited with a qualified trustee and pledged to the Treasurer of State to secure the repayment of all public monies deposited in the financial institution.

#### Note 6 - Property Taxes

Real property taxes become a lien on January 1 preceding the October 1 date for which the Board 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.

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

#### Note 7 - Risk Management

Workers' Compensation coverage is provided by the State of Ohio. The District pays the State Workers' Compensation System a premium based on a rate per \$100 of salaries. This rate is calculated based on accident history and administrative costs (if material).

#### Commercial Insurance

The District has obtained commercial insurance for the following risks:

- · Comprehensive property and general liability;
- Vehicles: and
- Errors and omissions.
- Directors and Officers

Settlement amounts did not exceed insurance coverage for the past three fiscal years. There were no significant reductions in coverage from prior year.

BELMONT COUNTY
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2019
(CONTINUED)

#### **Note 8 - Defined Benefit Pension Plans**

#### Ohio Public Employees Retirement

The District's 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 District contributed an amount equaling 14% of participants' gross salaries. The District has paid all contributions required through December 31, 2019.

#### 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 of both the traditional pension and the combined plans. OPERS contributes 0 percent during calendar year 2019.

#### Note 10 - Contingencies

#### A. Litigation

The District is not defendant in any lawsuits.

#### B. Paid Up Oil/Gas Lease

The District has entered into a "Paid-Up" Oil and Gas Lease with Rice Drilling D, LLC for 40.708 acres of property owned by the Board. The lease is effective beginning September 1, 2018 for a five-year period. In consideration of the execution of the lease, the District received a signing bonus for \$254,113 in 2018 and \$254,425 in 2019. The lease calls for payments to the District, in addition to the bonus, royalties in the amount of 20 percent for all oil and other liquid hydrocarbons and by-products produced and saved from the land, and all gas and other hydrocarbons and by-products. As of the date of the financial statements, the value of any potential royalties cannot be determined, and the District has not received any compensation beyond the bonus.

#### Note 11 - Related Party Transactions

The Board President's son is a 60% part owner of a company from which the District paid for capital improvements (maintain retaining wall and restoration work at the District's pool) during the year. The District paid \$102,813 for these services.

#### Note 12 - COVID-19

The United States and the State of Ohio declared a state of emergency in March of 2020 due to the COVID-19 pandemic. The financial impact of COVID-19 and the continuing emergency measures will impact subsequent periods of the District. The District's investment portfolio fluctuates with market conditions, and due to market volatility, the amount of gains or losses that will be realized in subsequent periods, if any, cannot be determined. In addition, the impact on the District's future operating costs, revenues, and additional recovery from emergency funding, either federal or state, cannot be estimated.



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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

July 16, 2021

Memorial Park District of the City of St. Clairsville and Richland Township Belmont County P.O. Box 513 St. Clairsville, Ohio 43950

#### To the Board of Trustees:

We have audited, in accordance with auditing standards generally accepted in the United States of America and standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States, the financial statements of the cash balances, receipts and disbursements for each governmental fund type as of and for the year ended December 31, 2020 of the **Memorial Park District of the City of St. Clairsville and Richland Township**, Belmont County, (the District) as of and for the year ended December 31, 2019, and the related notes to the financial statements and have issued our report thereon dated July 16, 2021, wherein we noted the District followed financial reporting provisions Ohio Revised Code Section 117.38 and Ohio Administrative Code Section 117-2-03(D) permit. We also noted the financial impact of COVID-19 and the ensuing emergency measures will impact subsequent periods of the District and changes to its reporting model.

#### **Internal Control Over Financial Reporting**

As part of our financial statement audit, we considered the District'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 District'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 District'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.

Tax - Accounting - Audit - Review - Compilation - Agreed Upon Procedure - Consultation - Bookkeeping - Payroll - Litigation Support - Financial Investigations

Members: American Institute of Certified Public Accountants

• Ohio Society of CPAs • West Virginia Society of CPAs • Association of Certified Fraud Examiners • Association of Certified Anti-Money Laudering Specialists •



Memorial Park District of the City of St. Clairsville and Richland Township Belmont County
Independent Auditor's Report on Internal Control Over
Financial Reporting and on Compliance and Other Matters
Required by Government Auditing Standards

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 audit findings that we consider to be material weaknesses. We consider findings 2020-001 and 2020-002 to be material weaknesses.

#### **Compliance and Other Matters**

As part of reasonably assuring whether the District's financial statements are free of material misstatement, we tested its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could directly and materially affect the financial statements. However, opining on compliance with those provisions was not an objective of our audit and accordingly, we do not express an opinion. The results of our tests disclosed instances of noncompliance or other matters we must report under *Government Auditing Standards* which are described in the accompanying schedule of audit findings as items 2020-001, 2020-003 and 2020-004.

#### 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 District's internal control or on compliance. This report is an integral part of an audit performed under *Government Auditing Standards* in considering the District's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

**Perry and Associates** 

Certified Public Accountants, A.C.

Very Manciales CABS A. C.

Marietta, Ohio

#### SCHEDULE OF AUDIT FINDINGS FOR THE YEARS ENDED DECEMBER 31, 2020 AND 2019

## FINDINGS RELATED TO THE FINANCIAL STATEMENTS REQUIRED TO BE REPORTED IN ACCORDANCE WITH GAGAS

#### **FINDING NUMBER 2020-001**

#### Noncompliance/Material Weakness

#### **Budgetary Controls**

The budget is an instrument of public policy: a governing board expresses its desires for using a government's limited resources through its appropriations. Ohio Revised Code Section 5705 deals with a variety of budgetary requirements that all subdivisions must comply with in order to ensure fiscal responsibility.

In performing the audit we noted several violations of budgetary law which, although they do not in and of themselves, result in errors in financial reporting, may lead to the District making financial decisions based on incorrect or incomplete information. We noted the following:

- In 2020, violation of 5705.41(B) stating no subdivision is to expend money unless it has been appropriated (expenditures exceeded appropriation).
- In 2019, there were was no appropriation documents filed with the County Auditor.

In addition, the District did not have a control procedure in place to ensure that appropriations and estimated receipts, as authorized by the Board and approved by the County Budget Commission, were reconciled to the appropriations and estimated receipts posted to the accounting system. This resulted in incorrect amounts posted to the accounting system and information available to the District officials to monitor year-to-date total comparison of budgeted amounts versus actual amounts was not accurate. We recommend the District implement procedures to ensure appropriations and estimated receipts are accurately posted to the accounting system and reconciled to the amounts approved by the budget commission after each amendment.

We recommend the Board review the requirements of Ohio Revised Code Section 5705 to be familiar with these laws and to make sure the District is complying with applicable sections. We recommend the District establish a procedure that ensures budgetary forms are submitted to the County accurately and timely.

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

#### **FINDING NUMBER 2020-002**

#### **Material Weakness**

#### Posting Receipts, Disbursements and Fund Balances

The District should have procedures and controls in place to prevent and detect errors in financial reporting. Funds and fund balances should be properly classified based on Governmental Accounting Standards Board (GASB) Statement No. 54, Fund Balance Reporting and Governmental Fund Type Definitions.

During 2020 and 2019, receipts, disbursements and fund balances were not always posted or classified correctly. The following posting errors were noted:

#### SCHEDULE OF AUDIT FINDINGS FOR THE YEARS ENDED DECEMBER 31, 2020 AND 2019

## FINDINGS RELATED TO THE FINANCIAL STATEMENTS REQUIRED TO BE REPORTED IN ACCORDANCE WITH GAGAS (Continued)

#### **FINDING NUMBER 2020-002 (Continued)**

#### Posting Receipts, Disbursements and Fund Balances (Continued)

- Oil and gas lease revenue was posted to the general fund instead of a special revenue fund in 2019:
- Intergovernmental revenues on the Hinkle Filing did not match the amounts in the District's Accounting System in 2019;
- Expenditures were reported on the Hinkle Filing as being paid from the General Fund but were posted to the Special Levy fund in 2020 and 2019;
- Manufactured home taxes were posted as intergovernmental in 2020 and 2019;
- Fund balances were not classified on the financial statements in 2019.

Not posting receipts and disbursements or classifying fund balances accurately resulted in the financial statements requiring several reclassifications and adjusting entries. The Financial Statements reflect all reclassifications and adjustments. The District has made these adjustments to their accounting system.

During the audit, aspects of the notes to the financial statements were corrected from the Hinkle filing to agree to the financial statements in the audit report and to include all necessary note disclosures. We made corrections to the:

- Budgetary tables in 2020 and 2019
- COVID 19 in 2020 and 2019
- Fund Balance in 2020
- Related Parties

We recommend the District use the most current available templates for financial statements and notes to the financial statements on the Auditor of State's website to prepare an accurate annual financial report

To help ensure accuracy and reliability in the financial reporting process, we recommend management perform a detailed review of its draft financial statements. Such review should include procedures to ensure that all sources of revenues are properly identified and classified on the financial statements.

The Treasurer should refer to guidance on the proper classification and take additional care in posting transactions to the District's ledger and annual financial report in order to ensure the District's year-end financial statement reflect the appropriate sources and uses of the District's receipts and disbursements. The Treasurer should also refer to Auditor of State Technical Bulletin 2011-004 for information on fund and fund balance classifications.

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

#### SCHEDULE OF AUDIT FINDINGS FOR THE YEARS ENDED DECEMBER 31, 2020 AND 2019

## FINDINGS RELATED TO THE FINANCIAL STATEMENTS REQUIRED TO BE REPORTED IN ACCORDANCE WITH GAGAS (Continued)

#### **FINDING NUMBER 2020-003**

#### **Noncompliance**

Ohio Revised Code Section 5705.41(D) requires that no subdivision or taxing unit shall make any contract or give any order involving the expenditure of money unless a certificate signed by the Treasurer is attached thereto. The Treasurer must certify that the amount required meeting any such contract or expenditure has been lawfully appropriated and is in the treasury, or is in the process of collection to the credit of an appropriate fund free from any previous encumbrance. Only the subdivision's Treasurer needs to sign the certificate. Every contract made without such a certificate shall be void, and no warrant shall be issued in payment of any amount due thereon.

There are several exceptions to the standard requirement stated above that a Treasurer's certificate must be obtained prior to a subdivision or taxing authority entering into a contract or order involving the expenditure of money. The main exceptions are: "then and now" certificates, blanket certificates, and super blanket certificates, which are provided for in sections 5705.41(D)(1) and 5705.41(D)(3), respectively, of the Ohio Revised Code.

- 1. "Then and Now" Certificate If the Treasurer can certify that both at the time that the contract or order was made ("then"), and at the time that the Treasurer 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 taxing authority can authorize the drawing of a warrant for the payment of the amount due. The taxing authority 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 may be paid by the Treasurer 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 taxing authority.
- 2. Blanket Certificate Treasurers 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 one particular line item appropriation.
- 3. Super Blanket Certificate The entity may also make expenditures and contracts for any amount from a specific line-item appropriation account in a specified fund upon certification of the Treasurer for most professional services, fuel, oil, food items, and any other specific recurring and reasonably predictable operating expense. This certification is not to extend beyond the current year. Only one super blanket certificate may be outstanding at a particular time for any one line-item appropriation.

The District did not properly certify 100% of the expenditures tested. We determined the District does attach a form to the invoice, generally dated after the invoice that indicates the approval to pay and the fund that should be charged. This form does not have the required certification and is not signed by the Treasurer. Unless the exceptions noted above are used, prior certification is not only required by statute but is a key control in the disbursement process to assure that purchase commitments receive prior approval.

#### SCHEDULE OF AUDIT FINDINGS FOR THE YEARS ENDED DECEMBER 31, 2020 AND 2019

## FINDINGS RELATED TO THE FINANCIAL STATEMENTS REQUIRED TO BE REPORTED IN ACCORDANCE WITH GAGAS (Continued)

#### **FINDING NUMBER 2020-003 (Continued)**

#### **Noncompliance (Continued)**

To improve controls over disbursements and to help reduce the possibility of the District's funds exceeding budgetary spending limitations, we recommend that the Treasurer certify that the funds are or will be available prior to an obligation being incurred by the District. There should be a system developed to track purchase orders issued (should blanket and super blanket purchase orders be issued) and incorporate the purchase order commitments into the budgetary tracking process of the District. Also the purchase order should have the fund, function, object the disbursement will be posted to, as this is the District's legal level of control.

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

#### **FINDING NUMBER 2020-004**

#### **Noncompliance**

**Ohio Rev. Code § 1545.23** states if a park district enters into an agreement for the sale or lease of mineral rights regarding a park within the district, the royalties or moneys from that sale or lease must be deposited into a special fund created by the Board of Park Commissioners to be used exclusively for the maintenance of parks within the District or for acquisition of new park lands

In 2019, District received a payment for the lease of mineral rights and the lease proceeds of \$254,425 were reported in the Hinkle System in the General Fund instead of a Special Revenue Fund.

Without having these proceeds placed in separate fund the proceeds could be spent on items not in accordance with Ohio Revised Code.

We recommend the District establish a separate fund in the accounting system to account for the funds received for the lease of mineral rights.

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

#### SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS FOR THE YEARS ENDED DECEMBER 31, 2020 AND 2019

Finding Number	Finding Summary	Status	Additional Information
2018-001	Budgetary Controls	Not Corrected	Reissued as finding 2020-001
2018-002	Ohio Revised Code Section 5705.41(D) – Expenditures Being Properly Encumbered.	Not Corrected	Reissued as Finding 2020-003
2018-003	Ohio Revised Code Section 1545.23 – Creation of special fund to account for monies received from the least of mineral rights.	Not Corrected	Reissued as Finding 2020-004
2018-004	Ohio Revised Code Section 2921.42(A)(1) provides that transactions are to be conducted at arm's length	Corrective Action Taken and Finding is Fully Corrected	N/A
2018-005	Ohio Revised Code Section 307.86 provides exceptions to the competitive bidding requirements.	Corrective Action Taken and Finding is Fully Corrected	N/A



## MEMORIAL PARK DISTRICT OF ST. CLAIRSVILLE CITY AND OF RICHLAND TOWNSHIP BELMONT 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 9/14/2021

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