



OHIO AUDITOR OF STATE
KEITH FABER



**MULTI-COUNTY JUVENILE ATTENTION SYSTEM
STARK COUNTY**

TABLE OF CONTENTS

TITLE	PAGE
Independent Auditor's Report	1
Prepared By Management:	
Combined Statement of Receipts, Disbursements and Changes in Fund Balances (Cash Basis) - All Governmental Fund Types - For the Year Ended December 31, 2020	3
Notes to the Financial Statements	5
Independent Auditor's Report on Internal Control Over Financial Reporting and on Compliance and Other Matters Required by <i>Government Auditing Standards</i>	13

This page intentionally left blank.

OHIO AUDITOR OF STATE KEITH FABER



Conference Center, Suite 154
6000 Frank Ave. NW
North Canton, OH 44720
EastRegion@ohioauditor.gov
(800) 443-9272

INDEPENDENT AUDITOR'S REPORT

Multi-County Juvenile Attention System
Stark County
815 Faircrest Ave. S.W.
Canton, Ohio 44706

To the Board of Trustees:

Report on the Financial Statements

We have audited the accompanying financial statements of the cash balances, receipts and disbursements by fund type for the year ended December 31, 2020 and related notes of the Multi-County Juvenile Attention System, Stark County, Ohio (the System).

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 System'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 System'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 1 of the financial statements, the System 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 System 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 System, as of December 31, 2020, and the respective changes in financial position thereof for the year then ended.

Opinion on Regulatory Basis of Accounting

In our opinion, the financial statements referred to above present fairly, in all material respects, the cash balances, receipts and disbursements by fund type as of and for the year ended December 31, 2020 and related notes of the System, 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 1.

Emphasis of Matter

As discussed in Note 8 to the financial statements, the financial impact of COVID-19 and the continuing emergency measures may impact subsequent periods of the System. Also, as discuss in Note 10, we noted the System made a change to their cash basis reporting model. We did not modify our opinion regarding these matters.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated June 2, 2021, on our consideration of the System'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 System's internal control over financial reporting and compliance.



Keith Faber
Auditor of State
Columbus, Ohio

June 2, 2021

**MULTI-COUNTY JUVENILE ATTENTION SYSTEM
STARK COUNTY**

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

	General	Special Revenue	Capital Projects	Totals (Memorandum Only)
Cash Receipts				
Charges for Services	\$1,694,142	\$626,392	\$0	\$2,320,534
Intergovernmental:				
Local Operating Grants	6,039,673	1,444,704	0	7,484,377
State Grants	95,480	0	0	95,480
Miscellaneous	1,089,412	117,409	64,830	1,271,651
<i>Total Cash Receipts</i>	<u>8,918,707</u>	<u>2,188,505</u>	<u>64,830</u>	<u>11,172,042</u>
Cash Disbursements				
Current:				
Public Safety				
Personal Services - Salaries and Wages	3,475,094	891,680	0	4,366,774
Personal Services - Employee Benefits	2,138,245	527,599	0	2,665,844
Supplies and Materials	476,657	118,550	0	595,207
Purchased Services	1,668,233	531,892	20,685	2,220,810
Other	12,093	759	0	12,852
Capital Outlay	47,599	147,081	108,076	302,756
Debt Service	113,460	0	0	113,460
<i>Total Cash Disbursements</i>	<u>7,931,381</u>	<u>2,217,561</u>	<u>128,761</u>	<u>10,277,703</u>
<i>Excess of Receipts Over (Under) Disbursements</i>	<u>987,326</u>	<u>(29,056)</u>	<u>(63,931)</u>	<u>894,339</u>
<i>Fund Cash Balances, January 1</i>	<u>2,482,578</u>	<u>412,958</u>	<u>273,294</u>	<u>3,168,830</u>
<i>Fund Cash Balances, December 31</i>	<u><u>3,469,904</u></u>	<u><u>383,902</u></u>	<u><u>209,363</u></u>	<u><u>4,063,169</u></u>

The accompanying notes are an integral part of these financial statements

This page intentionally left blank.

**MULTI-COUNTY JUVENILE ATTENTION SYSTEM
STARK COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2020**

1. Summary of Significant Accounting Policies

A. Description of the Entity

The constitution and laws of the State of Ohio establish the rights and privileges of the Multi-County Juvenile Attention System (the System), as a body corporate and politic. An appointed 15 member Board of Trustees from Carroll, Columbiana, Stark, Tuscarawas and Wayne counties directs the System. The System provides facilities for juvenile training, treatment and rehabilitation services as directed by the juvenile courts.

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

B. Accounting Basis

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 System 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.

C. Basis of Presentation

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

D. Deposits and Investments

The Stark County Treasurer is custodian for the System's deposits. The County's deposit and investment pool holds the System's assets, valued at the Treasurer's reported carrying amount.

E. Fund Accounting

The System uses fund accounting to segregate cash and investments that are restricted as to use. The System classifies its funds into the following types:

1. General Fund

The General Fund accounts for and reports all financial resources not accounted for and reported in another fund.

2. Special Revenue Fund

This fund accounts for and reports the proceeds of specific revenue sources that are restricted or committed to expenditure for specified purposes other than debt service or capital projects. The System had the following significant special revenue fund:

**MULTI-COUNTY JUVENILE ATTENTION SYSTEM
STARK COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2020**

1. Summary of Significant Accounting Policies (Continued)

Community Corrections Facility Fund - This fund receives grant monies from the Ohio Department of Youth Services

3. Capital Project Fund

This fund accounts for and reports financial resources that are restricted, committed or assigned to expenditures for capital outlays, including the acquisition or construction of capital facilities and other capital assets. The System had the following significant capital project fund:

Capital Projects Fund – The fund initially received proceeds from the sale of the Canton Group Home and currently receives monthly rental income for capital projects as outlined by the Capital Committee and approved by the Board of Trustees.

F. Budgetary Process

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

1. Appropriations

Budgetary expenditures (that is, disbursements and encumbrances) may not exceed appropriations at the object level of control, and appropriations may not exceed estimated resources. The Joint Board of County Commissioners and Board of Trustees must annually approve appropriation measures and subsequent amendments. Unencumbered appropriations lapse at year end.

2. Estimated Resources

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

3. Encumbrances

The Ohio Revised Code requires the District 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 2020 budgetary activity appears in Note 2.

G. Fund Balance

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

1. Nonspendable

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

**MULTI-COUNTY JUVENILE ATTENTION SYSTEM
STARK COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2020**

1. Summary of Significant Accounting Policies (Continued)

2. 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.

3. Committed

The Board can *commit* amounts via formal action (resolution). The System must adhere to these commitments unless the Trustees 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.

4. 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 the System's Trustees or a System official who is delegated that authority by resolution, or by State Statute.

5. 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 System 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 9.

H. Property, Plant, and Equipment

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

I. Accumulated Leave

In certain circumstances, such as leaving employment, employees are entitled to cash payments for unused leave. The financial statements do not include a liability for unpaid leave.

**MULTI-COUNTY JUVENILE ATTENTION SYSTEM
STARK COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2020**

2. Budgetary Activity

Budgetary activity for the year ending December 31, 2020 follows:

2020 Budgeted vs. Actual Receipts

<u>Fund Type</u>	<u>Budgeted Receipts</u>	<u>Actual Receipts</u>	<u>Variance</u>
General	\$8,520,671	\$8,918,707	\$ 398,036
Special Revenue	2,431,158	2,188,505	(242,653)
Capital Projects	91,860	64,830	(27,030)
<hr/>			
Total	<u>\$11,043,689</u>	<u>\$11,172,042</u>	<u>\$ 128,353</u>

2020 Budgeted vs. Actual Budgetary Basis Expenditures

<u>Fund Type</u>	<u>Appropriation Authority</u>	<u>Budgetary Expenditures</u>	<u>Variance</u>
General	\$10,794,822	\$8,574,996	\$2,219,826
Special Revenue	2,707,734	2,315,072	392,662
Capital Projects	316,626	128,761	187,865
<hr/>			
Total	<u>\$13,819,182</u>	<u>\$11,018,829</u>	<u>\$2,800,353</u>

3. Debt

Debt outstanding at December 31, 2020 was as follows:

	<u>Principal</u>	<u>Interest Rate</u>
Juvenile Detention Facility Bonds, Series 2010	\$525,000	4.00 - 6.00%
County Home Road Sanitary Sewer Project	17,352	0%
County Home Road Waterline Extension Project	<u>63,112</u>	0%
Total	<u>\$605,464</u>	

**MULTI-COUNTY JUVENILE ATTENTION SYSTEM
STARK COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2020**

3. Debt (Continued)

On July 8, 2010, the System issued general obligation bonds totaling \$1,400,000 for the purpose of acquiring, constructing, equipping and furnishing a new juvenile detention facility.

On November 27, 2012, the System entered into an agreement with Columbiana County estimated to be \$86,761 for the purpose of financing the System's share of the County Home Road Sanitary Sewer Project. In August 2016, the agreement was revised to \$81,663 based upon the final costs of the project.

On January 22, 2014, the System entered into an agreement with Columbiana County estimated to be \$137,312 for the purpose of financing the System's share of the County Home Road Waterline Extension Project. In August 2016, the agreement was revised to \$139,366 based upon the final costs of the project.

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

	Juvenile Detention Facility Bonds, <u>Series 2010</u>	County Home Road Sanitary <u>Sewer Project</u>	County Home Road Waterline <u>Extension Project</u>
Year ending December 31:			
2021	110,475	8,676	10,600
2022	111,965	8,676	10,600
2023	113,260		10,600
2024	249,360		10,600
2025			10,600
2026	_____	_____	<u>10,112</u>
	<u>\$ 585,060</u>	<u>\$17,352</u>	<u>\$ 63,112</u>

4. Retirement System

All 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. For 2020, OPERS members hired prior to November 24, 2003 contributed 5.75% of their gross salaries and the System contributed an amount equal to 18.25% of participant's gross salaries. OPERS members hired after November 24, 2003 contributed 10% of their gross salaries and the system contributed an amount equaling 14% of participants' gross salaries. The System has paid all contributions required through December 31, 2020.

5. Risk Management

A. Comprehensive

The System is a member of the County Risk Sharing Authority, Inc. (CORSA). CORSA is a self-insurance pool that was established in 1987 by the County Commissioners' Association of Ohio (CCAO) for the purpose of providing property and liability coverage and comprehensive risk-management services (the "Program") for CCAO members. There are currently 66 Ohio Counties

**MULTI-COUNTY JUVENILE ATTENTION SYSTEM
STARK COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2020**

5. Risk Management (Continued)

and 21 county-related entities participating. CORSA was incorporated in 1987 as an Ohio not-for-profit corporation, under Ohio Revised Code Section 1702.01, and is governed by ORC 2744.081. CORSA is governed by a nine-member Board of Directors who are County Commissioners from member counties. The Directors are elected by members and are eligible to serve three, two-year terms.

Pursuant to participation agreements, each member agrees to pay all contributions necessary for the specified types of coverage and risk management services provided by CORSA. CORSA provides members with a vast array of programs. The coverage provided by CORSA includes property, equipment breakdown, automobile liability and physical damage, general liability, medical professional liability (physicians and dentists excluded, except for physicians who provide services in jails), law enforcement liability, cybercrime, and errors and omissions. The annual renewal date is May 1 for all members. Member contributions are collected on an annual basis and are due on May 1; however, CORSA has allowed the System to pay the annual dues on a quarterly basis.

B. Workers' Compensation

Workers' Compensation coverage is provided by the State of Ohio. The System 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.

In 2020, the System was the recipient of dividends and/or refunds associated with the Governor's \$5 billion dividend program for Ohio employers. This initiative aimed to ease the financial pressure placed on organizations amid the COVID-19 pandemic.

C. Insurance Benefits

The Stark County Schools Council of Governments Health Benefit Plan (Consortium) is a shared risk pool created pursuant to State statute for the purpose of administering health care benefits. The Consortium is governed by an assembly which consists of one representative from each participating member (usually the Superintendent or designee). The assembly elects officers for one year terms to serve on the Board of Directors. The assembly exercises control over the operation of the Consortium. All Consortium revenues are generated from charges for services.

The System offers medical insurance, prescription drug and dental insurance through the Stark County Council of Governments to all eligible employees.

6. Contingent Liabilities

Amounts grantor agencies pay to the System are subject to audit and adjustment by the grantor, principally the federal government. The grantor may require refunding any disallowed costs. Management cannot presently determine amounts grantors may disallow. However, based on prior experience, management believes any refunds would be immaterial.

The System is defendant in two lawsuits. Although management cannot presently determine the outcome of these suits, management believes that the resolution of this matter will not materially adversely affect the System's financial condition.

**MULTI-COUNTY JUVENILE ATTENTION SYSTEM
STARK COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2020**

7. Postemployment Benefits

OPERS offers a cost-sharing, multiple-employer defined benefit postemployment plan, which includes 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 plan and combined plan was 0 percent during calendar year 2020. The portion of employer contributions allocated to health care for OPERS members in the member-directed plan was 4.0 percent during calendar year 2020.

8. COVID – 19

The United States and the State of Ohio declared a state of emergency in March 2020 due to the COVID-19 pandemic. The financial impact and the continued emergency measures will impact subsequent periods of the System. In addition, the impact on the System’s future operating costs, revenues, and any recovery from emergency funding, either federal or state, cannot be estimated.

The System continues to monitor conditions during this pandemic and works closely with our Board, under the advice of our physician, on all policy and any altered operating procedures in order to keep youth and staff safe.

9. Fund Balances

Included in fund balance are amounts the System cannot spend. 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. At year end the balances of these amounts were as follows:

<u>Fund Balances</u>	<u>General</u>	<u>Special Revenue</u>	<u>Capital Projects</u>	<u>Total</u>
<u>Outstanding Encumbrances</u>	\$643,615	\$97,511	\$0	\$741,126
<u>Total</u>	\$643,615	\$97,511	\$0	\$741,126

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

10. Change in Accounting Principle

For 2020, the System has made a change to their cash basis reporting model. This change includes removing the fund balance classifications from the combined statement of receipts, disbursements, and changes in fund balances (regulatory cash basis) – all governmental fund types.

This page intentionally left blank.

OHIO AUDITOR OF STATE KEITH FABER



Conference Center, Suite 154
6000 Frank Ave. NW
North Canton, OH 44720
EastRegion@ohioauditor.gov
(800) 443-9272

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

Multi-County Juvenile Attention System
Stark County
815 Faircrest Ave. S.W.
Canton, Ohio 44706

To the Board of Trustees:

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 Multi-County Juvenile Attention System, Stark County, (the System) as of and for the year ended December 31, 2020, and the related notes to the financial statements, and have issued our report thereon dated June 2, 2021, wherein, we noted the System made a change to their cash basis reporting model. We, also, noted the financial impact of COVID-19 and the continuing emergency measures which may impact subsequent periods of the System.

Internal Control Over Financial Reporting

As part of our financial statement audit, we considered the System'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 System'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 System'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. Given these limitations, we did not identify any deficiencies in internal control that we consider material weaknesses. However, unidentified material weaknesses may exist.

Compliance and Other Matters

As part of reasonably assuring whether the System'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 no instances of noncompliance or other matters we must report under *Government Auditing Standards*.

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



Keith Faber
Auditor of State
Columbus, Ohio

June 2, 2021

OHIO AUDITOR OF STATE KEITH FABER



MULTI-COUNTY JUVENILE ATTENTION SYSTEM

STARK 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 6/22/2021

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