

HOLMES TOWNSHIP

CRAWFORD COUNTY

Regular Audit

For the Years Ended December 31, 2021 and 2020





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Board of Trustees
Holmes Township
3574 Holmes Center Road
Bucyrus, Ohio 44820

We have reviewed the *Independent Auditor's Report* of Holmes Township, Crawford County, prepared by Charles E. Harris & Associates, Inc., for the audit period January 1, 2020 through December 31, 2021. 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. Holmes Township is responsible for compliance with these laws and regulations.

Keith Faber
Auditor of State
Columbus, Ohio

October 11, 2022

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Holmes Township
Crawford County
For the Years Ended December 31, 2021 and 2020

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Holmes Township
Crawford County
For the Years Ended December 31, 2021 and 2020

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INDEPENDENT AUDITOR'S REPORT

Holmes Township
Crawford County
3574 Holmes Center Rd.
Bucyrus, OH 44820

To the Board of Trustees:

Report on the Audit of the Financial Statements

Opinion

We have audited the cash basis financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of Holmes Township, Crawford County, Ohio (the Township), as of and for the year ended December 31, 2021 and the related notes to the financial statements, which collectively comprise the Township's basic financial statements as listed in the table of contents.

In our opinion, the accompanying financial statements referred to above present fairly, in all material respects, the respective cash basis financial position of the governmental activities, each major fund, and the aggregate remaining fund information of Holmes Township, Crawford County, as of December 31, 2021, and the respective changes in cash basis financial position thereof and the respective budgetary comparisons for the General, Gasoline Tax, Road and Bridge, Special Levy Fire Protection, and American Recovery Plan Funds for the year then ended in accordance with the cash basis of accounting described in Note 2.

Basis for Opinion

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS) and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the *Auditor's Responsibilities for the Audit of the Financial Statements* section of our report. We are required to be independent of the Township, and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Emphasis of Matter - Accounting Basis

We draw attention to Note 2 of the financial statements, which describes the basis of accounting. The financial statements are prepared on the cash basis of accounting, which is a basis of accounting other than accounting principles generally accepted in the United States of America. Our opinion is not modified with respect to this matter.

Emphasis of Matter

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

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with the cash basis of accounting described in Note 2, and for determining that the cash basis of accounting is an acceptable basis for preparation of the financial statements in the circumstances. Management is also responsible for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the Township's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS and *Government Auditing Standards* will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with GAAS and *Government Auditing Standards*, we

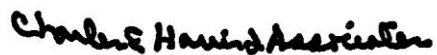
- exercise professional judgment and maintain professional skepticism throughout the audit.
- identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Township's internal control. Accordingly, no such opinion is expressed.
- evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.

- conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the Township's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated July 28, 2022, on our consideration of the Township's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the Township's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Township's internal control over financial reporting and compliance.



Charles E. Harris & Associates, Inc.
July 28, 2022

Holmes Township
Crawford County
Statement of Net Position - Cash Basis
December 31, 2021

	<u>Governmental Activities</u>
Assets	
Equity in pooled cash and cash equivalents	<u>\$ 557,755</u>
Total assets	<u>557,755</u>
Net Position	
Restricted for:	
Other purposes	418,417
Unrestricted	<u>139,338</u>
Total net position	<u><u>\$ 557,755</u></u>

See accompanying notes to the financial statements.

Holmes Township
Crawford County
Statement of Activities - Cash Basis
For the Year Ended December 31, 2021

		Program Cash Receipts	Net (Disbursements) Receipts and Changes in Net Position
	Cash Disbursements	Operating Grants, Contributions and Interest	Governmental Activities
Governmental Activities			
Current:			
General government	\$ 143,172	\$ 65,784	\$ (77,388)
Public Safety	10,578	-	(10,578)
Public Works	203,460	156,901	(46,559)
Health	2,526	-	(2,526)
Other	-	10	10
Capital outlay	4,787	-	(4,787)
Total governmental activities	\$ 364,523	\$ 222,695	(141,828)
 General Receipts			
Property Taxes			147,223
Grants and entitlements not restricted			29,876
Earnings on investment			1,261
Miscellaneous			2,211
Sale of bonds			140,000
Total general receipts			320,571
 Change in net position			 178,743
Net position beginning of year			379,012
Net position end of year			\$ 557,755

See accompanying notes to the financial statements.

**Holmes Township
Crawford County**
*Statement of Cash Basis Assets and Fund Balances
Governmental Funds
December 31, 2021*

	General	Gasoline Tax	Road and Bridge	Special Levy Fire Protection	American Recovery Plan	Other Governmental Funds	Total Governmental Funds
Assets							
Equity in pooled cash and cash equivalents	\$ 37,312	\$ 310,607	\$ 102,026	\$ 34,673	\$ 37,640	\$ 35,497	\$ 557,755
Total assets	<u>37,312</u>	<u>310,607</u>	<u>102,026</u>	<u>34,673</u>	<u>\$ 37,640</u>	<u>35,497</u>	<u>557,755</u>
Fund Balances							
Restricted	-	310,607	-	34,673	37,640	35,497	418,417
Committed	-	-	102,026	-	-	-	102,026
Assigned	28,086	-	-	-	-	-	28,086
Unassigned	9,226	-	-	-	-	-	9,226
Total fund balances	<u>\$ 37,312</u>	<u>\$ 310,607</u>	<u>\$ 102,026</u>	<u>\$ 34,673</u>	<u>\$ 37,640</u>	<u>\$ 35,497</u>	<u>\$ 557,755</u>

See accompanying notes to the financial statements.

Holmes Township
Crawford County
Statement of Cash Receipts, Disbursements and Changes in Cash Basis Fund Balances
Governmental Funds
For the Year Ended December 31, 2021

	General	Gasoline Tax	Road and Bridge	Special Levy Fire Protection	American Recovery Plan	Other Governmental Funds	Total Governmental Funds
Receipts							
Property and other local taxes	\$ 35,772	\$ -	\$ 42,926	\$ 68,525	\$ -	\$ -	\$ 147,223
Intergovernmental	20,466	138,870	3,730	5,680	65,784	18,031	252,561
Earnings on Investment	193	938	-	-	10	130	1,271
Miscellaneous	1,581	-	112	518	-	-	2,211
Total receipts	58,012	139,808	46,768	74,723	65,794	18,161	403,266
Disbursements							
Current:							
General government	50,571	-	-	64,447	28,154	-	143,172
Public Safety	-	-	-	8,688	-	1,890	10,578
Public Works	1,404	93,052	97,482	-	-	11,522	203,460
Health	2,526	-	-	-	-	-	2,526
Capital Outlay	2,437	1,175	1,175	-	-	-	4,787
Total disbursements	56,938	94,227	98,657	73,135	28,154	13,412	364,523
Excess of receipts over (under) disbursements	1,074	45,581	(51,889)	1,588	37,640	4,749	38,743
Other financing sources (uses)							
Sale of Bonds	-	70,000	70,000	-	-	-	140,000
Total other financing sources (uses)	-	70,000	70,000	-	-	-	140,000
Net change in fund balance	1,074	115,581	18,111	1,588	37,640	4,749	178,743
Fund balances beginning of year	36,238	195,026	83,915	33,085	-	30,748	379,012
Fund balances end of year	<u>\$ 37,312</u>	<u>\$ 310,607</u>	<u>\$ 102,026</u>	<u>\$ 34,673</u>	<u>\$ 37,640</u>	<u>\$ 35,497</u>	<u>\$ 557,755</u>

See accompanying notes to the financial statements.

Holmes Township
Crawford County
Statement of Receipts, Disbursements and Changes
In Fund Balance - Budget and Actual - Budget Basis
General Fund
For the Year Ended December 31, 2021

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Receipts				
Property and other local taxes	\$ 39,141	\$ 39,141	\$ 35,772	\$ (3,369)
Intergovernmental	15,300	15,300	20,466	5,166
Earnings on Investment	150	150	193	43
Miscellaneous	600	600	1,581	981
Total receipts	55,191	55,191	58,012	2,821
Disbursements				
Current:				
General government	55,427	55,427	50,571	4,856
Public Works	4,000	4,000	1,404	2,596
Health	2,800	2,800	2,526	274
Capital outlay	6,000	6,000	2,437	3,563
Total disbursements	68,227	68,227	56,938	11,289
Net change in fund balance	(13,036)	(13,036)	1,074	14,110
Fund balance at beginning of year	36,238	36,238	36,238	-
Fund balance at end of year	<u>\$ 23,202</u>	<u>\$ 23,202</u>	<u>\$ 37,312</u>	<u>\$ 14,110</u>

See accompanying notes to the financial statements.

Holmes Township
Crawford County
Statement of Receipts, Disbursements and Changes
In Fund Balance - Budget and Actual - Budget Basis
Gasoline Tax Fund
For the Year Ended December 31, 2021

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Receipts				
Intergovernmental	\$ 100,000	\$ 100,000	\$ 138,870	38,870
Earnings on Investment	1,200	1,200	938	(262)
Total receipts	101,200	101,200	139,808	38,608
Disbursements				
Current:				
Public Works	118,674	118,674	93,052	25,622
Capital outlay	30,000	30,000	1,175	28,825
Total disbursements	148,674	148,674	94,227	54,447
Excess of receipts over (under) disbursements	(47,474)	(47,474)	45,581	93,055
Other financing sources (uses)				
Sale of Bonds	-	-	70,000	70,000
Total other financing sources (uses)	-	-	70,000	70,000
Net change in fund balance	(47,474)	(47,474)	115,581	163,055
Fund balance at beginning of year	195,026	195,026	195,026	-
Fund balance at end of year	<u>\$ 147,552</u>	<u>\$ 147,552</u>	<u>\$ 310,607</u>	<u>\$ 163,055</u>

See accompanying notes to the financial statements.

Holmes Township
Crawford County
Statement of Receipts, Disbursements and Changes
In Fund Balance - Budget and Actual - Budget Basis
Road and Bridge Fund
For the Year Ended December 31, 2021

	Budgeted Amounts		Actual	Variance with
	Original	Final		Final Budget
				Positive
				(Negative)
Receipts				
Property and other local taxes	\$ 46,970	\$ 46,970	\$ 42,926	\$ (4,044)
Intergovernmental	10,300	10,300	3,730	(6,570)
Miscellaneous	-	-	112	112
Total receipts	57,270	57,270	46,768	(10,502)
Disbursements				
Current:				
Public Works	123,500	123,500	97,482	26,018
Capital outlay	15,000	15,000	1,175	13,825
Total disbursements	138,500	138,500	98,657	39,843
Excess of receipts over (under) disbursements	(81,230)	(81,230)	(51,889)	29,341
Other financing sources (uses)				
Sale of Bonds	-	-	70,000	70,000
Total other financing sources (uses)	-	-	70,000	70,000
Net change in fund balance	(81,230)	(81,230)	18,111	99,341
Fund balance at beginning of year	83,915	83,915	83,915	-
Fund balance at end of year	\$ 2,685	\$ 2,685	\$ 102,026	\$ 99,341

See accompanying notes to the financial statements.

Holmes Township
Crawford County
Statement of Receipts, Disbursements and Changes
In Fund Balance - Budget and Actual - Budget Basis
Special Levy Fire Protection Fund
For the Year Ended December 31, 2021

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Receipts				
Property and other local taxes	\$ 68,355	\$ 68,355	\$ 68,525	\$ 170
Intergovernmental	20,000	20,000	5,680	(14,320)
Miscellaneous	-	-	518	518
Total receipts	88,355	88,355	74,723	(13,632)
Disbursements				
Current:				
General government	92,750	92,750	64,447	28,303
Public Safety	17,500	17,500	8,688	8,812
Total disbursements	110,250	110,250	73,135	37,115
Net change in fund balance	(21,895)	(21,895)	1,588	23,483
Fund balance at beginning of year	33,085	33,085	33,085	-
Fund balance at end of year	\$ 11,190	\$ 11,190	\$ 34,673	\$ 23,483

See accompanying notes to the financial statements.

Holmes Township
Crawford County
Statement of Receipts, Disbursements and Changes
In Fund Balance - Budget and Actual - Budget Basis
American Recovery Plan Fund
For the Year Ended December 31, 2021

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Receipts				
Intergovernmental	\$ 65,800	\$ 65,800	\$ 65,784	\$ (16)
Earnings on Investment	-	-	10	10
Total receipts	65,800	65,800	65,794	(6)
Disbursements				
Current:				
General government	65,000	65,000	28,154	36,846
Total disbursements	65,000	65,000	28,154	36,846
Net change in fund balance	800	800	37,640	36,840
Fund balance at beginning of year	-	-	-	-
Fund balance at end of year	<u>\$ 800</u>	<u>\$ 800</u>	<u>\$ 37,640</u>	<u>\$ 36,840</u>

See accompanying notes to the financial statements.

Holmes Township
Crawford County
Notes to the Financial Statements
For the Year Ended December 31, 2021

Note 1 – Reporting Entity

Holmes Township, Crawford County, Ohio, (the Township) 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 Township is directed by a publicly elected three-member Board of Trustees. The Township also has an elected Township Fiscal Officer.

The reporting entity is composed of the primary government and other organizations that were included to ensure that the financial statements are not misleading.

Primary Government

The primary government consists of all funds, departments, boards and agencies that are not legally separate from the Township. The primary government of the Township provides the following services to its citizens: general government services, maintenance of Township roads and bridges, cemetery maintenance, and fire protection services. The Township contracts with the Central Joint Ambulance District to provide emergency medical services.

Jointly Governed Organization and Public Entity Risk Pool

The Township participates in a jointly governed organization and a public entity risk pool. Notes 6 and 10 to the financial statements provide additional information for these entities.

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

Note 2 – Summary of Significant Accounting Policies

As discussed further in the Basis of Accounting section of this Note, these financial statements are presented on a cash basis of accounting. This cash basis of accounting differs from accounting principles generally accepted in the United States of America (GAAP). Generally accepted accounting principles include all relevant Governmental Accounting Standards Board (GASB) pronouncements, which have been applied to the extent they are applicable to the cash basis of accounting. Following are the more significant of the Township's accounting policies.

Basis of Presentation

The Township's basic financial statements consist of government-wide financial statements, including a statement of net position and a statement of activities, and fund financial statements which provide a more detailed level of financial information.

Government-Wide Financial Statements The statement of net position and the statement of activities display information about the Township as a whole. These statements include the financial activities of the primary government. Governmental activities generally are financed through taxes, intergovernmental receipts or other nonexchange transactions.

Holmes Township
Crawford County
Notes to the Financial Statements
For the Year Ended December 31, 2021

Note 2 – Summary of Significant Accounting Policies (continued)

The statement of net position presents the cash balances of the governmental activities of the Township at year end. The statement of activities compares disbursements with program receipts for each of the Township's governmental activities. Disbursements are reported by function. A function is a group of related activities designed to accomplish a major service or regulatory program for which the Township is responsible. Program receipts include charges paid by the recipient of the program's goods or services, grants and contributions restricted to meeting the operational or capital requirements of a particular program and receipts of interest earned on grants that are required to be used to support a particular program. General receipts are all receipts not classified as program receipts, with certain limited exceptions.

The comparison of direct disbursements with program receipts identifies the extent to which each governmental activity is self-financing on a cash basis or draws from the Township's general receipts.

Fund Financial Statements During the year, the Township segregates transactions related to certain Township functions or activities in separate funds to aid financial management and to demonstrate legal compliance. Fund financial statements are designed to present financial information of the Township at this more detailed level. The focus of governmental financial statements is on major funds. Each major fund is presented in a separate column. Non-major funds are aggregated and presented in a single column.

Fund Accounting

The Township uses fund accounting 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 Township are all governmental.

Governmental Funds Governmental funds are those through which most governmental functions of the Township are financed. The following are the Township's major governmental funds:

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 Township for any purpose provided it is expended or transferred according to the general laws of Ohio.

Gasoline Tax Fund The gasoline tax fund accounts for and reports that portion of the State gasoline tax restricted for maintenance and repair of roads within the Township.

Road and Bridge Fund The road and bridge fund accounts for and reports property tax (inside millage) committed for the construction, reconstruction, resurfacing and repair of Township roads and bridges.

Special Levy Fire Protection Fund The special levy fire protection fund receives property tax levy money to pay for fire protection services.

American Recovery Plan Fund The American recovery plan fund received federal grant funds received and distributed through the local county government.

Holmes Township
Crawford County
Notes to the Financial Statements
For the Year Ended December 31, 2021

Note 2 – Summary of Significant Accounting Policies (continued)

Basis of Accounting

The Township’s financial statements are prepared using the cash basis of accounting. Receipts are recorded in the Township’s financial records and reported in the financial statements when cash is received rather than when earned and disbursements are recorded when cash is paid rather than when a liability is incurred.

As a result of the use of this cash basis of accounting, certain assets and their related revenues (such as accounts receivable and revenue for billed or provided services not yet collected) and certain liabilities and their related expenses (such as accounts payable and expenses for goods or services received but not yet paid, and accrued liabilities and the related expenses) are not recorded in these financial statements.

Budgetary Process

All funds are legally required to be budgeted and appropriated. The major documents prepared are the tax budget, the certificate of estimated resources, and the appropriations resolution, all of which are prepared on the budgetary basis of accounting. The tax budget demonstrates a need for existing or increased tax rates. The certificate of estimated resources establishes a limit on the amount the Township may appropriate.

The appropriations resolution is the Township’s authorization to spend resources and sets limits on disbursements plus encumbrances at the level of control selected by the Township. The legal level of control has been established at the fund, function, and object level for all funds.

The certificate of estimated resources may be amended during the year if projected increases or decreases in receipts are identified by the Township Fiscal Officer. The amounts reported as the original budgeted amounts on the budgetary statements reflect the amounts on the certificate of estimated resources when the original appropriations were adopted. The amounts reported as the final budgeted amounts on the budgetary statements reflect the amounts on the amended certificate of estimated resources in effect at the time final appropriations were passed by the Township.

The appropriations resolution is subject to amendment throughout the year with the restriction that appropriations cannot exceed estimated resources. The amounts reported as the original budgeted amounts reflect the first appropriation resolution for that fund that covered the entire year, including amounts automatically carried forward from prior years. The amounts reported as the final budgeted amounts represent the final appropriation amounts passed by the Township during the year.

Cash

To improve cash management, cash received by the Township is pooled. Individual fund integrity is maintained through Township records. Interest in the pool is presented as “Equity in Pooled Cash and Cash Equivalents”.

Inventory and Prepaid Items

The Township reports disbursements for inventories and prepaid items when paid. These items are not reflected as assets in the accompanying financial statements.

Holmes Township
Crawford County
Notes to the Financial Statements
For the Year Ended December 31, 2021

Note 2 – Summary of Significant Accounting Policies (continued)

Capital Assets

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

Employer Contributions to Cost-Sharing Pension Plans

The Township recognizes the disbursement for employer contributions to cost-sharing pension plans when they are paid. As described in Notes 7 and 8, the employer contributions include portions for pension benefits and for other postemployment benefits (OPEB).

Long-Term Obligations

The Township's cash basis financial statements do not report liabilities for bonds or other long-term obligations. Proceeds of debt are reported when the cash is received and principal and interest payments are reported when paid.

Net Position

Net position is reported as restricted when there are limitations imposed on their use either through enabling legislation or through external restrictions imposed by creditors, grantors, or laws or regulations of other governments.

The Township's policy is to first apply restricted resources when an obligation is incurred for purposes for which both restricted and unrestricted net position are available.

Fund Balance

Fund balance is divided into five classifications based primarily on the extent to which the Township is bound to observe constraints imposed upon the use of the resources in the governmental funds. The classifications are as follows:

Nonspendable The nonspendable fund balance category includes amounts that cannot be spent because they are not in spendable form, or are legally or contractually required to be maintained intact.

Restricted Fund balance is reported as 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.

Holmes Township
Crawford County
Notes to the Financial Statements
For the Year Ended December 31, 2021

Note 2 – Summary of Significant Accounting Policies (continued)

Committed The committed fund balance classification includes amounts that can be used only for the specific purposes imposed by formal action (resolution) of Township Trustees. Those committed amounts cannot be used for any other purpose unless the Township Trustees remove or change the specified use by taking the same type of action (resolution) it employed to previously commit those amounts. In contrast to fund balance that is restricted by enabling legislation, the committed fund balance classification may be redeployed for other purposes with appropriate due process. Constraints imposed on the use of committed amounts are imposed by Township Trustees, separate from the authorization to raise the underlying revenue; therefore, compliance with these constraints is not considered to be legally enforceable. Committed fund balance also incorporates contractual obligations to the extent that existing resources in the fund have been specifically committed for use in satisfying those contractual requirements.

Assigned Amounts in the assigned fund balance classification are intended to be used by the Township for specific purposes but do not meet the criteria to be classified as restricted or committed. In governmental funds other than the general fund, assigned fund balance represents the remaining amount that is not restricted or committed. In the general fund, assigned amounts represent intended uses established by Township Trustees or a Township official delegated that authority by resolution, or by State Statute. State Statute authorizes the Township Clerk to assign fund balance for purchases on order provided such amounts have been lawfully appropriated.

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

The Township 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 Basis of Accounting

The budgetary basis as provided by law is based upon accounting for certain transactions on the basis of cash receipts, disbursements, and encumbrances. The Statement of Receipts, Disbursements and Changes in Fund Balance – Budget and Actual – Budgetary Basis presented for the general and major special revenue funds are prepared on the budgetary basis to provide a meaningful comparison of actual results with the budget. There were no reconciling items from the cash basis to the budgetary basis.

Note 4 – Deposits

State statutes classify monies held by the Township into three categories.

Active monies are public monies determined to be necessary to meet current demands upon the Township treasury. Active monies must be maintained either as cash in the Township treasury, in commercial accounts payable or withdrawable on demand, including negotiable order of withdrawal (NOW) accounts, or in money market deposit accounts.

Holmes Township
Crawford County
Notes to the Financial Statements
For the Year Ended December 31, 2021

Note 4 – Deposits (continued)

Inactive deposits are public deposits that the Board has identified as not required for use within the current five year period of designation of depositories. Inactive deposits must either be evidenced by certificates of deposit maturing not later than the end of the current period of designation of depositories, or by savings or deposit accounts including, but not limited to, passbook accounts.

Interim deposits are deposits of interim monies. Interim monies are those monies which are not needed for immediate use but which will be needed before the end of the current period of designation of depositories. Interim deposits must be evidenced by time certificates of deposit maturing not more than one year from the date of deposit or by savings or deposit accounts, including passbook accounts.

Protection of the Township's deposits is provided by the Federal Deposit Insurance Corporation (FDIC), by eligible securities pledged by the financial institution as security for repayment, or by the financial institution's participation in 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.

Interim monies held by the Township can be deposited or invested in the following securities:

1. United States Treasury bills, bonds, notes, or any other obligation or security issued by the United States Treasury, or any other obligation guaranteed as to principal and interest by the United States;
2. Bonds, notes, debentures, or any other obligation or security issued by any federal government agency or instrumentality including, but not limited to, the Federal National Mortgage Association, Federal Home Loan Bank, Federal Farm Credit Bank, Federal Home Loan Mortgage Corporation, and Government National Mortgage Association. All federal agency securities shall be direct issuances of federal government agencies or instrumentalities;
3. No-load money market mutual funds consisting exclusively of obligations described in division (1) or (2) and repurchase agreements secured by such obligations, provided that investments in securities described in this division are made only through eligible institutions;
4. Time certificates of deposit or savings or deposit accounts including, but not limited to, passbook accounts;
5. Bonds and other obligations of the State of Ohio, and with certain limitations including a requirement for maturity within ten years from the date of settlement, bonds and other obligations of political subdivisions of the State of Ohio, if training requirements have been met;
6. The State Treasurer's investment pool (STAR Ohio);
7. Certain bankers' acceptances and commercial paper notes (for a period not to exceed one hundred eighty days) in an amount not to exceed 40 percent of the interim monies available for investment at any one time if training requirements have been met; and

Holmes Township
Crawford County
Notes to the Financial Statements
For the Year Ended December 31, 2021

Note 4 – Deposits (continued)

8. Written repurchase agreements in the securities described in (1) or (2) provided the market value of the securities subject to the repurchase agreement must exceed the principal value of the agreement by at least two percent and be marked to market daily, and the term of the agreement must not exceed thirty days;

Investments in stripped principal or interest obligations, reverse repurchase agreements, and derivatives are prohibited. The issuance of taxable notes for the purpose of arbitrage, the use of leverage, and short selling are also prohibited. Except as noted above, an investment must mature within five years from the date of purchase, unless matched to a specific obligation or debt of the Township, and must be purchased with the expectation that it will held to maturity.

Investments may only be made through specified dealers and institutions. Payment for investments may be made only upon delivery of the securities representing the investment to the Fiscal Officer or, if the securities are not represented by a certificate, upon receipt of confirmation of transfer from the custodian.

Deposits

Custodial credit risk is the risk that in the event of bank failure, the Township will not be able to recover deposits or collateral securities that are in the possession of an outside party. At year end, none of the Township's bank balance of \$600,906 was exposed to custodial credit risk.

The Township has no deposit policy for custodial risk beyond the requirements of State statute. Ohio law requires that deposits be either insured or protected by:

1. Eligible securities pledged to the Township and deposited with a qualified trustee by the financial institution as security for repayment whose market value at all times shall be at least 105 percent of the deposits being secured; or
2. Participation in 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. OPCS requires the total market value of the securities pledged to be 102 percent of the deposits being secured or a rate set by the Treasurer of State.

Note 5- Taxes

Property Taxes

Property taxes include amounts levied against all real and public utility property located in the Township. Property tax revenue received during 2021 for real and public utility property taxes represents collections of 2020 taxes.

Holmes Township
Crawford County
Notes to the Financial Statements
For the Year Ended December 31, 2021

Note 5- Taxes (continued)

2021 real property taxes are levied after October 1, 2021, on the assessed value as of January 1, 2021, the lien date. Assessed values are established by State law at 35 percent of appraised market value. 2021 real property taxes are collected in and intended to finance 2022.

Real property taxes are payable annually or semi-annually. If paid annually, payment is due December 31; if paid semi-annually, the first payment is due December 31, with the remainder payable by June 20. Under certain circumstances, State statute permits later payment dates to be established.

Public utility personal property currently is assessed at varying percentages of true value; public utility real property is assessed at 35 percent of true value. 2021 public utility property taxes which became a lien on December 31, 2020, are levied after October 1, 2021, and are collected in 2022 with real property taxes.

The full tax rate for all Township operations for the year ended December 31, 2021 was \$3.95 per \$1,000 of assessed value. The assessed values of real property and public utility tangible property upon which 2021 property tax receipts were based are as follows:

	<u>2021</u>
Real Property	\$32,336,630
Public Utility Personal Property	<u>7,468,470</u>
Total	<u>\$39,805,100</u>

The County Treasurer collects property taxes on behalf of all taxing districts in the county, including the Township. The County Auditor periodically remits to the Township its portion of the taxes collected.

Note 6 – Risk Management

The Township is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; injuries to employees; and natural disasters.

Risk Pool Membership

The Township is a member of the Ohio Township Association Risk Management Authority (The Pool). The Pool assumes the risk of loss up to the limits of the Township's policy. The Pool covers the following risks:

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

Holmes Township
Crawford County
Notes to the Financial Statements
For the Year Ended December 31, 2021

Note 6 – Risk Management (continued)

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

	<u>2021</u>
Cash and Investments	\$ 34,880,599
Actuarial Liabilities	10,601,444

Settled claims have not exceeded coverage in any of the last three years and there was no significant reduction in coverage from the prior year.

Workers' Compensation

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

Note 7 – Defined Benefit Pension Plan

Plan Description – Ohio Public Employees Retirement System (OPERS)

Plan Description – Township employees participate in the Ohio Public Employees Retirement System (OPERS). OPERS administers three separate pension plans. The traditional pension plan is a costsharing, multiple-employer defined benefit pension plan. The member-directed plan is a defined contribution plan, and the combined plan is a combination cost-sharing, multiple-employer defined benefit/defined contribution pension plan. Participating employers are divided into state, local, law enforcement and public safety divisions. While members in the state and local divisions may participate in all three plans, law enforcement and public safety divisions exist only within the traditional plan.

OPERS provides retirement, disability, survivor and death benefits, and annual cost-of-living adjustments to members of the traditional and combined plans. Authority to establish and amend benefits is provided by Chapter 145 of the Ohio Revised Code. OPERS issues a stand-alone financial report that includes financial statements, required supplementary information and detailed information about OPERS' fiduciary net position that may be obtained by visiting <https://www.opers.org/financial/reports.shtml>, by writing to the Ohio Public Employees Retirement System, 277 East Town Street, Columbus, Ohio 43215-4642, or by calling 800-222-7377.

Senate Bill (SB) 343 was enacted into law with an effective date of January 7, 2013. In the legislation, members in the traditional and combined plans were categorized into three groups with varying provisions of the law applicable to each group. The following table provides age and service requirements for retirement and the retirement formula applied to final average salary (FAS) for the three member groups under the traditional and combined plans as per the reduced benefits adopted by SB 343 (see OPERS ACFR referenced above for additional information, including requirements for reduced and unreduced benefits):

Holmes Township
Crawford County
Notes to the Financial Statements
For the Year Ended December 31, 2021

Note 7 – Defined Benefit Pension Plan (continued)

State and Local	State and Local	State and Local
Age and Service Requirements: Age 60 with 60 months of service credit or age 55 with 25 years of service credit.	Age and Service Requirements: Age 60 with 60 months of service credit or age 55 with 25 years of service credit.	Age and Service Requirements: Age 57 with 25 years of service credit or age 62 with 5 years of service credit.
Traditional Plan Formula: 2.2% of FAS multiplied by years of service for the first 30 years and 2.5% for service years in excess of 30.	Traditional Plan Formula: 2.2% of FAS multiplied by years of service for the first 30 years and 2.5% for service years in excess of 30.	Traditional Plan Formula: 2.2% of FAS multiplied by years of service for the first 35 years and 2.5% for service years in excess of 35.
Combined Plan Formula; 1% of FAS multiplied by years of service for the first 30 years and 1.25% for service years in excess of 30.	Combined Plan Formula; 1% of FAS multiplied by years of service for the first 30 years and 1.25% for service years in excess of 30.	Combined Plan Formula; 1% of FAS multiplied by years of service for the first 35 years and 1.25% for service years in excess of 35.

Final average Salary (FAS) represents the average of the three highest years of earnings over a member’s career for Groups A and B. Group C is based on the average of the five highest years of earnings over a member’s career.

Members who retire before meeting the age and years of service credit requirement for unreduced benefits receive a percentage reduction in the benefit amount.

When a traditional plan benefit recipient has received benefits for 12 months, an annual cost-of-living adjustment (COLA) is provided. This COLA is calculated on the base retirement benefit at the date of retirement and is not compounded. Members retiring under the combined plan receive a cost-of-living adjustment of the defined benefit portion of their pension benefit. For those retiring prior to January 7, 2013, the COLA will continue to be a 3 percent simple annual COLA. For those retiring subsequent to January 7, 2013, beginning in calendar year 2019, the COLA will be based on the average percentage increase in the Consumer Price Index, capped at 3 percent.

Defined contribution plan benefits are established in the plan documents, which may be amended by the Board. Member-directed plan and combined plan members who have met the retirement eligibility requirements may apply for retirement benefits. The amount available for defined contribution benefits in the combined plan consists of the member’s contributions plus or minus the investment gains or losses resulting from the member’s investment selections. Combined plan members wishing to receive benefits must meet the requirements for both the defined benefit and defined contribution plans. Member-directed participants must have attained the age of 55, have money on deposit in the defined contribution plan and have terminated public service to apply for retirement benefits. The amount available for defined contribution benefits in the member-directed plan consists of the members’ contributions, vested employer contributions and investment gains or losses resulting from the members’ investment selections. Employer contributions and associated investment earnings vest over a five-year period, at a rate of 20 percent each year. At retirement, members may select one of several distribution options for payment of the vested balance in their individual OPERS accounts.

Options include the purchase of a monthly defined benefit annuity from OPERS (which includes joint and survivor options), partial lump-sum payments (subject to limitations), a rollover of the vested account balance to another financial institution, receipt of entire account balance, net of taxes withheld, or a combination of these options.

Holmes Township
Crawford County
Notes to the Financial Statements
For the Year Ended December 31, 2021

Note 7 – Defined Benefit Pension Plan (continued)

Funding Policy – The Ohio Revised Code (ORC) provides statutory authority for member and employer contributions as follows:

	State and Local
2021 Statutory Maximum Contributions Rates	
Employer	14%
Employee ***	10%
 2021 Actual Contribution Rates	
Employer:	
Pension	14%
Post-Employment Health Care Benefits *****	0%
Total Employer	14%
Employee	10%
***	Member contributions within the combined plan are not used to fund the defined benefit retirement allowance
*****	This employer health care rate is for the traditional and combined plans. The employer contribution for the member-directed plan is 4%.

Employer contribution rates are actuarially determined and are expressed as a percentage of covered payroll. The Township’s contractually required contribution was \$6,452 for the year 2021.

Note 8 – Postemployment Benefits

Ohio Public Employees Retirement System

Plan Description – The Ohio Public Employees Retirement System (OPERS) administers three separate pension plans: the traditional pension plan, a cost-sharing, multiple-employer defined benefit pension plan; the member-directed plan, a defined contribution plan; and the combined plan, a cost-sharing, multiple-employer defined benefit pension plan that has elements of both a defined benefit and defined contribution plan.

OPERS maintains a cost-sharing, multiple-employer defined benefit postemployment health care trust, which funds multiple health care plans including medical coverage, prescription drug coverage and deposits to a Health Reimbursement Arrangement to qualifying benefit recipients of both the traditional pension and the combined plans. This trust is also used to fund health care for member-directed plan participants, in the form of a Retiree Medical Account (RMA). At retirement or refund, member directed plan participants may be eligible for reimbursement of qualified medical expenses from their vested RMA balance.

Holmes Township
Crawford County
Notes to the Financial Statements
For the Year Ended December 31, 2021

Note 8 – Postemployment Benefits (continued)

In order to qualify for postemployment health care coverage, age and service retirees under the traditional pension and combined plans must have twenty or more years of qualifying Ohio service credit. Health care coverage for disability benefit recipients and qualified survivor benefit recipients is available. The health care coverage provided by OPERS meets the definition of an Other Post Employment Benefit (OPEB) as described in GASB Statement 75. See OPERS ACFR referenced below for additional information.

The Ohio Revised Code permits, but does not require OPERS to provide health care to its eligible benefit recipients. Authority to establish and amend health care coverage is provided to the Board in Chapter 145 of the Ohio Revised Code.

Disclosures for the health care plan are presented separately in the OPERS financial report. Interested parties may obtain a copy by visiting <https://www.opers.org/financial/reports.shtml>, by writing to OPERS, 277 East Town Street, Columbus, Ohio 43215-4642, or by calling (614) 222-5601 or (800) 222-7377.

Funding Policy – The Ohio Revised Code provides the statutory authority requiring public employers to fund postemployment health care through their contributions to OPERS. A portion of each employer’s contribution to OPERS is set aside to fund OPERS health care plans.

Employer contribution rates are expressed as a percentage of the earnable salary of active members. In 2021, state and local employers contributed at a rate of 14.0 percent of earnable salary. These are the maximum employer contribution rates permitted by the Ohio Revised Code. Active member contributions do not fund health care.

Each year, the OPERS Board determines the portion of the employer contribution rate that will be set aside to fund health care plans. For 2021, OPERS did not allocate any employer contribution to health care for members in the Traditional Pension Plan and Combined Plan. The OPERS Board is also authorized to establish rules for the retiree or their surviving beneficiaries to pay a portion of the health care provided. Payment amounts vary depending on the number of covered dependents and the coverage selected. The employer contribution as a percentage of covered payroll deposited into the RMA for participants in the Member-Directed Plan for 2021 was 4.0 percent.

Note 9 – Debt

Long Term Obligations

The Township’s long-term debt activity for the year ended December 31, 2021, was as follows:

	Outstanding 12/31/2020	Additions	Deletions	Outstanding 12/31/2021
Governmental Activities				
Fire Truck Bond	\$ -	\$ 140,000	\$ -	\$ 140,000

In 2021, the Township obtained Fire Truck Acquisition Bonds to purchase a fire truck for \$140,000. The bond is to be paid back over a five-year period and has an interest rate of 3.023%. No amortization schedule has been provided for the repayment of this bond.

Holmes Township
Crawford County
Notes to the Financial Statements
For the Year Ended December 31, 2021

Note 10 – Jointly Governed Organization

The Central Joint Ambulance District (the District) is a jointly governed organization pursuant to Ohio Revised Code Section 505.71. The District provides ambulance services to the City of Bucyrus and eleven townships, including Bucyrus Township. Each participant has one representative on the District's board of directors. Financial information can be obtained from the Central Joint Ambulance District, 1957 State Route 19, Bucyrus, Ohio 44820.

Note 11 – Covid-19

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

Charles E. Harris & Associates, Inc.

Certified Public Accountants

**INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER FINANCIAL
REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF
FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH
GOVERNMENT AUDITING STANDARDS**

Holmes Township
Crawford County
3574 Holmes Center Rd.
Bucyrus, OH 44820

To the Board of Trustees:

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States, the cash basis financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of Holmes Township, Crawford County, Ohio (the Township), as of and for the year ended December 31, 2021, and the related notes to the financial statements, which collectively comprise the Township's basic financial statements, and have issued our report thereon dated July 28, 2022, wherein we noted the Township uses a special purpose framework other than general accepted accounting principles. We also noted the financial impact of COVID-19 and the ensuing emergency measures will impact subsequent periods of the Township.

Report on Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered the Township's internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Township's internal control. Accordingly, we do not express an opinion on the effectiveness of the Township's internal control.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the Township's financial statements will not be prevented, or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. However, material weaknesses or significant deficiencies may exist that were not identified. We did identify a certain deficiency in internal control, described in the accompanying Schedule of Findings that we consider a material weakness. We consider finding 2021-001 to be a material weakness.

Report on Compliance and Other Matters

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

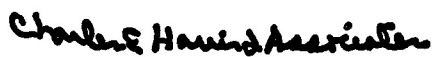
We also noted certain matters not requiring inclusion in this report that we reported to the Township's management in a separate letter dated July 28, 2022.

Township's Response to Finding

Government Auditing Standards requires the auditor to perform limited procedures on the Township's response to the finding identified in our audit and described in the accompanying corrective action plan. The Township's response was not subjected to the other auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on the response.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the Township's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Township's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.



Charles E. Harris & Associates, Inc.
July 28, 2022

Charles E. Harris & Associates, Inc.

Certified Public Accountants

5510 Pearl Road Ste 102

Parma, OH 44129-2550

Phone - (216) 575-1630

Fax - (216) 436-2411

INDEPENDENT AUDITOR'S REPORT

Holmes Township
Crawford County
3574 Holmes Center Rd.
Bucyrus, OH 44820

To the Board of Trustees:

Report on the Financial Statements

We have audited the cash basis financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of Holmes Township, Crawford County, Ohio (the Township), as of and for the year ended December 31, 2020 and the related notes to the financial statements, which collectively comprise the Township's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with the cash basis of accounting described in Note 2. This responsibility includes determining that the cash accounting basis is acceptable for the circumstances. Management is also responsible for designing, implementing and maintaining internal control relevant to preparing and fairly presenting financial statements that are 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 Township'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 Township'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 opinion.

Opinion

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective cash basis financial position of the governmental activities, each major fund, and the aggregate remaining fund information of Holmes Township, Crawford County, as of December 31, 2020, and the respective changes in cash financial position thereof for the year then ended in accordance with the accounting basis described in Note 2.

Accounting Basis


We draw attention to Note 2 of the financial statements, which describes the accounting basis. The financial statements are prepared on the cash basis of accounting, which differs from generally accepted accounting principles. We did not modify our opinion regarding this matter.

Emphasis of matter

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

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated July 28, 2022, on our consideration of the Township's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance, and the results of that testing, and not to provide an opinion on the effectiveness of the Township's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Township's internal control over financial reporting and compliance.



Charles E. Harris & Associates, Inc.
July 28, 2022

Holmes Township
Crawford County
Statement of Net Position - Cash Basis
December 31, 2020

	<u>Governmental Activities</u>
Assets	
Equity in pooled cash and cash equivalents	\$ 379,012
Total assets	<u>379,012</u>
Net Position	
Restricted for:	
Other purposes	258,859
Unrestricted	<u>120,153</u>
Total net position	<u>\$ 379,012</u>

See accompanying notes to the financial statements.

Holmes Township
Crawford County
Statement of Activities - Cash Basis
For the Year Ended December 31, 2020

	Cash Disbursements	Program Cash Receipts	Net (Disbursements) Receipts and Changes in Net Position
		Operating Grants, Contributions and Interest	Governmental Activities
Governmental Activities			
Current:			
General government	\$ 173,448	\$ 70,558	\$ (102,890)
Public Safety	60,688	-	(60,688)
Public Works	86,149	150,933	64,784
Health	1,993	-	(1,993)
Other	-	62	62
Capital outlay	6,214	-	(6,214)
Debt service:			
Principal retirement	81,690	-	(81,690)
Interest and fiscal charges	881	-	(881)
Total governmental activities	\$ 411,063	\$ 221,553	(189,510)
General Receipts			
Property Taxes			210,755
Grants and entitlements not restricted			27,252
Earnings on investment			1,965
Miscellaneous			20,538
Total general receipts			260,510
Change in net position			71,000
Net position beginning of year			308,012
Net position end of year			\$ 379,012

See accompanying notes to the financial statements.

**Holmes Township
Crawford County**
*Statement of Cash Basis Assets and Fund Balances
Governmental Funds
December 31, 2020*

	General	Gasoline Tax	Road and Bridge	Special Levy Fire Protection	Coronavirus Relief	Other Governmental Funds	Total Governmental Funds
Assets							
Equity in pooled cash and cash equivalents	\$ 36,238	\$ 195,026	\$ 83,915	\$ 33,085	\$ -	\$ 30,748	\$ 379,012
Total assets	<u>36,238</u>	<u>195,026</u>	<u>\$ 83,915</u>	<u>\$ 33,085</u>	<u>\$ -</u>	<u>30,748</u>	<u>379,012</u>
Fund Balances							
Restricted	-	195,026	-	33,085	-	30,748	258,859
Committed	-	-	83,915	-	-	-	83,915
Assigned	33,036	-	-	-	-	-	33,036
Unassigned	<u>3,202</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>3,202</u>
Total fund balances	<u>\$ 36,238</u>	<u>\$ 195,026</u>	<u>\$ 83,915</u>	<u>\$ 33,085</u>	<u>\$ -</u>	<u>\$ 30,748</u>	<u>\$ 379,012</u>

See accompanying notes to the financial statements.

Holmes Township
Crawford County
Statement of Cash Receipts, Disbursements and Changes in Cash Basis Fund Balances
Governmental Funds
For the Year Ended December 31, 2020

	General	Gasoline Tax	Road and Bridge	Special Levy Fire Protection	Coronavirus Relief	Other Governmental Funds	Total Governmental Funds
Receipts							
Property and other local taxes	\$ 36,029	\$ -	\$ 43,209	\$ 131,517	\$ -	\$ -	\$ 210,755
Intergovernmental	13,012	134,258	5,700	8,540	70,558	16,675	248,743
Earnings on Investment	204	1,487	-	-	62	274	2,027
Miscellaneous	13,874	4,992	155	1,517	-	-	20,538
Total receipts	63,119	140,737	49,064	141,574	70,620	16,949	482,063
Disbursements							
Current:							
General government	48,553	-	-	54,275	70,620	-	173,448
Public Safety	-	-	-	59,458	-	1,230	60,688
Public Works	2,601	49,446	22,888	-	-	11,214	86,149
Health	1,993	-	-	-	-	-	1,993
Capital Outlay	678	5,536	-	-	-	-	6,214
Debt service:							
Principal retirement	-	-	-	81,690	-	-	81,690
Interest and fiscal charges	-	-	-	881	-	-	881
Total disbursements	53,825	54,982	22,888	196,304	70,620	12,444	411,063
Net change in fund balance	9,294	85,755	26,176	(54,730)	-	4,505	71,000
Fund balances beginning of year	26,944	109,271	57,739	87,815	-	26,243	308,012
Fund balances end of year	<u>\$ 36,238</u>	<u>\$ 195,026</u>	<u>\$ 83,915</u>	<u>\$ 33,085</u>	<u>\$ -</u>	<u>\$ 30,748</u>	<u>\$ 379,012</u>

See accompanying notes to the financial statements.

Holmes Township
Crawford County
Statement of Receipts, Disbursements and Changes
In Fund Balance - Budget and Actual - Budget Basis
General Fund
For the Year Ended December 31, 2020

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Receipts				
Property and other local taxes	\$ 43,500	\$ 43,500	\$ 36,029	\$ (7,471)
Intergovernmental	8,300	8,300	13,012	4,712
Earnings on Investment	400	400	204	(196)
Miscellaneous	2,000	2,000	13,874	11,874
Total receipts	54,200	54,200	63,119	8,919
Disbursements				
Current:				
General government	56,297	56,297	48,553	7,744
Public Works	3,500	8,500	2,601	5,899
Health	2,300	2,300	1,993	307
Capital outlay	7,000	2,000	678	1,322
Total disbursements	69,097	69,097	53,825	15,272
Net change in fund balance	(14,897)	(14,897)	9,294	24,191
Fund balance at beginning of year	26,944	26,944	26,944	-
Fund balance at end of year	<u>\$ 12,047</u>	<u>\$ 12,047</u>	<u>\$ 36,238</u>	<u>\$ 24,191</u>

See accompanying notes to the financial statements.

Holmes Township
Crawford County
Statement of Receipts, Disbursements and Changes
In Fund Balance - Budget and Actual - Budget Basis
Gasoline Tax Fund
For the Year Ended December 31, 2020

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Receipts				
Intergovernmental	100,000	100,000	134,258	34,258
Earnings on Investment	1,200	1,200	1,487	287
Miscellaneous	-	-	4,992	4,992
Total receipts	101,200	101,200	140,737	39,537
Disbursements				
Current:				
Public Works	120,350	136,313	49,446	86,867
Capital outlay	30,000	14,037	5,536	8,501
Total disbursements	150,350	150,350	54,982	95,368
Net change in fund balance	(49,150)	(49,150)	85,755	134,905
Fund balance at beginning of year	109,271	109,271	109,271	-
Fund balance at end of year	<u>\$ 60,121</u>	<u>\$ 60,121</u>	<u>\$ 195,026</u>	<u>\$ 134,905</u>

See accompanying notes to the financial statements.

Holmes Township
Crawford County
Statement of Receipts, Disbursements and Changes
In Fund Balance - Budget and Actual - Budget Basis
Road and Bridge Fund
For the Year Ended December 31, 2020

	<u>Budgeted Amounts</u>		<u>Actual</u>	Variance with
	<u>Original</u>	<u>Final</u>		Final Budget Positive (Negative)
Receipts				
Property and other local taxes	\$ 52,000	\$ 52,000	\$ 43,209	\$ (8,791)
Intergovernmental	-	-	5,700	5,700
Miscellaneous	150	150	155	5
Total receipts	52,150	52,150	49,064	(3,086)
Disbursements				
Current:				
Public Works	84,500	91,000	22,888	68,112
Capital outlay	15,000	8,500	-	8,500
Total disbursements	99,500	99,500	22,888	76,612
Net change in fund balance	(47,350)	(47,350)	26,176	73,526
Fund balance at beginning of year	57,739	57,739	57,739	-
Fund balance at end of year	<u>\$ 10,389</u>	<u>\$ 10,389</u>	<u>\$ 83,915</u>	<u>\$ 73,526</u>

See accompanying notes to the financial statements.

**Holmes Township
Crawford County**

*Statement of Receipts, Disbursements and Changes
In Fund Balance - Budget and Actual - Budget Basis
Special Levy Fire Protection Fund
For the Year Ended December 31, 2020*

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Receipts				
Property and other local taxes	\$ 132,064	\$ 132,064	\$ 131,517	\$ (547)
Intergovernmental	-	-	8,540	8,540
Miscellaneous	1,200	1,200	1,517	317
Total receipts	133,264	133,264	141,574	8,310
Disbursements				
Current:				
General government	87,750	62,750	54,275	8,475
Public Safety	100,000	64,429	59,458	4,971
Debt service:				
Principal retirement	-	81,690	81,690	-
Interest and fiscal charges	-	881	881	-
Total disbursements	187,750	209,750	196,304	13,446
Net change in fund balance	(54,486)	(76,486)	(54,730)	21,756
Fund balance at beginning of year	87,815	87,815	87,815	-
Fund balance at end of year	\$ 33,329	\$ 11,329	\$ 33,085	\$ 21,756

See accompanying notes to the financial statements.

Holmes Township
Crawford County
Statement of Receipts, Disbursements and Changes
In Fund Balance - Budget and Actual - Budget Basis
Coronavirus Relief Fund
For the Year Ended December 31, 2020

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Receipts				
Intergovernmental	60,261	70,558	70,558	-
Earnings on Investment	150	150	62	(88)
Total receipts	60,411	70,708	70,620	(88)
Disbursements				
Current:				
General government	60,411	70,620	70,620	-
Total disbursements	60,411	70,620	70,620	-
Net change in fund balance	-	88	-	(88)
Fund balance at beginning of year	-	-	-	-
Fund balance at end of year	\$ -	\$ 88	\$ -	\$ (88)

See accompanying notes to the financial statements.

Holmes Township
Crawford County
Notes to the Financial Statements
For the Year Ended December 31, 2020

Note 1 – Reporting Entity

Holmes Township, Crawford County, Ohio, (the Township) 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 Township is directed by a publicly elected three-member Board of Trustees. The Township also has an elected Township Fiscal Officer.

The reporting entity is composed of the primary government and other organizations that were included to ensure that the financial statements are not misleading.

Primary Government

The primary government consists of all funds, departments, boards and agencies that are not legally separate from the Township. The primary government of the Township provides the following services to its citizens: general government services, maintenance of Township roads and bridges, cemetery maintenance, and fire protection services. The Township contracts with the Central Joint Ambulance District to provide emergency medical services.

Jointly Governed Organization and Public Entity Risk Pool

The Township participates in a jointly governed organization and a public entity risk pool. Notes 6 and 10 to the financial statements provide additional information for these entities.

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

Note 2 – Summary of Significant Accounting Policies

As discussed further in the Basis of Accounting section of this Note, these financial statements are presented on a cash basis of accounting. This cash basis of accounting differs from accounting principles generally accepted in the United States of America (GAAP). Generally accepted accounting principles include all relevant Governmental Accounting Standards Board (GASB) pronouncements, which have been applied to the extent they are applicable to the cash basis of accounting. Following are the more significant of the Township's accounting policies.

Basis of Presentation

The Township's basic financial statements consist of government-wide financial statements, including a statement of net position and a statement of activities, and fund financial statements which provide a more detailed level of financial information.

Government-Wide Financial Statements The statement of net position and the statement of activities display information about the Township as a whole. These statements include the financial activities of the primary government. Governmental activities generally are financed through taxes, intergovernmental receipts or other nonexchange transactions.

Holmes Township
Crawford County
Notes to the Financial Statements
For the Year Ended December 31, 2020

Note 2 – Summary of Significant Accounting Policies (continued)

The statement of net position presents the cash balances of the governmental activities of the Township at year end. The statement of activities compares disbursements with program receipts for each of the Township's governmental activities. Disbursements are reported by function. A function is a group of related activities designed to accomplish a major service or regulatory program for which the Township is responsible. Program receipts include charges paid by the recipient of the program's goods or services, grants and contributions restricted to meeting the operational or capital requirements of a particular program and receipts of interest earned on grants that are required to be used to support a particular program. General receipts are all receipts not classified as program receipts, with certain limited exceptions.

The comparison of direct disbursements with program receipts identifies the extent to which each governmental activity is self-financing on a cash basis or draws from the Township's general receipts.

Fund Financial Statements During the year, the Township segregates transactions related to certain Township functions or activities in separate funds to aid financial management and to demonstrate legal compliance. Fund financial statements are designed to present financial information of the Township at this more detailed level. The focus of governmental financial statements is on major funds. Each major fund is presented in a separate column. Non-major funds are aggregated and presented in a single column.

Fund Accounting

The Township uses fund accounting 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 Township are all governmental.

Governmental Funds Governmental funds are those through which most governmental functions of the Township are financed. The following are the Township's major governmental funds:

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 Township for any purpose provided it is expended or transferred according to the general laws of Ohio.

Gasoline Tax Fund The gasoline tax fund accounts for and reports that portion of the State gasoline tax restricted for maintenance and repair of roads within the Township.

Road and Bridge Fund The road and bridge fund accounts for and reports property tax (inside millage) committed for the construction, reconstruction, resurfacing and repair of Township roads and bridges.

Special Levy Fire Protection Fund The special levy fire protection fund receives property tax levy money to pay for fire protection services.

Coronavirus Relief Fund The coronavirus relief fund received federal grant funds received and distributed through the local county government.

Holmes Township
Crawford County
Notes to the Financial Statements
For the Year Ended December 31, 2020

Note 2 – Summary of Significant Accounting Policies (continued)

Basis of Accounting

The Township’s financial statements are prepared using the cash basis of accounting. Receipts are recorded in the Township’s financial records and reported in the financial statements when cash is received rather than when earned and disbursements are recorded when cash is paid rather than when a liability is incurred.

As a result of the use of this cash basis of accounting, certain assets and their related revenues (such as accounts receivable and revenue for billed or provided services not yet collected) and certain liabilities and their related expenses (such as accounts payable and expenses for goods or services received but not yet paid, and accrued liabilities and the related expenses) are not recorded in these financial statements.

Budgetary Process

All funds are legally required to be budgeted and appropriated. The major documents prepared are the tax budget, the certificate of estimated resources, and the appropriations resolution, all of which are prepared on the budgetary basis of accounting. The tax budget demonstrates a need for existing or increased tax rates. The certificate of estimated resources establishes a limit on the amount the Township may appropriate.

The appropriations resolution is the Township’s authorization to spend resources and sets limits on disbursements plus encumbrances at the level of control selected by the Township. The legal level of control has been established at the fund, function, and object level for all funds.

The certificate of estimated resources may be amended during the year if projected increases or decreases in receipts are identified by the Township Fiscal Officer. The amounts reported as the original budgeted amounts on the budgetary statements reflect the amounts on the certificate of estimated resources when the original appropriations were adopted. The amounts reported as the final budgeted amounts on the budgetary statements reflect the amounts on the amended certificate of estimated resources in effect at the time final appropriations were passed by the Township.

The appropriations resolution is subject to amendment throughout the year with the restriction that appropriations cannot exceed estimated resources. The amounts reported as the original budgeted amounts reflect the first appropriation resolution for that fund that covered the entire year, including amounts automatically carried forward from prior years. The amounts reported as the final budgeted amounts represent the final appropriation amounts passed by the Township during the year.

Cash

To improve cash management, cash received by the Township is pooled. Individual fund integrity is maintained through Township records. Interest in the pool is presented as “Equity in Pooled Cash and Cash Equivalents”.

Inventory and Prepaid Items

The Township reports disbursements for inventories and prepaid items when paid. These items are not reflected as assets in the accompanying financial statements.

Holmes Township
Crawford County
Notes to the Financial Statements
For the Year Ended December 31, 2020

Note 2 – Summary of Significant Accounting Policies (continued)

Capital Assets

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

Employer Contributions to Cost-Sharing Pension Plans

The Township recognizes the disbursement for employer contributions to cost-sharing pension plans when they are paid. As described in Notes 7 and 8, the employer contributions include portions for pension benefits and for other postemployment benefits (OPEB).

Long-Term Obligations

The Township's cash basis financial statements do not report liabilities for bonds or other long-term obligations. Proceeds of debt are reported when the cash is received and principal and interest payments are reported when paid.

Net Position

Net position is reported as restricted when there are limitations imposed on their use either through enabling legislation or through external restrictions imposed by creditors, grantors, or laws or regulations of other governments.

The Township's policy is to first apply restricted resources when an obligation is incurred for purposes for which both restricted and unrestricted net position are available.

Fund Balance

Fund balance is divided into five classifications based primarily on the extent to which the Township is bound to observe constraints imposed upon the use of the resources in the governmental funds. The classifications are as follows:

Nonspendable The nonspendable fund balance category includes amounts that cannot be spent because they are not in spendable form, or are legally or contractually required to be maintained intact.

Restricted Fund balance is reported as 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.

Holmes Township
Crawford County
Notes to the Financial Statements
For the Year Ended December 31, 2020

Note 2 – Summary of Significant Accounting Policies (continued)

Committed The committed fund balance classification includes amounts that can be used only for the specific purposes imposed by formal action (resolution) of Township Trustees. Those committed amounts cannot be used for any other purpose unless the Township Trustees remove or change the specified use by taking the same type of action (resolution) it employed to previously commit those amounts. In contrast to fund balance that is restricted by enabling legislation, the committed fund balance classification may be redeployed for other purposes with appropriate due process. Constraints imposed on the use of committed amounts are imposed by Township Trustees, separate from the authorization to raise the underlying revenue; therefore, compliance with these constraints is not considered to be legally enforceable. Committed fund balance also incorporates contractual obligations to the extent that existing resources in the fund have been specifically committed for use in satisfying those contractual requirements.

Assigned Amounts in the assigned fund balance classification are intended to be used by the Township for specific purposes but do not meet the criteria to be classified as restricted or committed. In governmental funds other than the general fund, assigned fund balance represents the remaining amount that is not restricted or committed. In the general fund, assigned amounts represent intended uses established by Township Trustees or a Township official delegated that authority by resolution, or by State Statute. State Statute authorizes the Township Clerk to assign fund balance for purchases on order provided such amounts have been lawfully appropriated. The Township Board may also assign fund balance as it does when appropriating fund balance to cover a gap between estimated revenue and appropriations in the subsequent year's appropriated budget in the General Fund.

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

The Township 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 Basis of Accounting

The budgetary basis as provided by law is based upon accounting for certain transactions on the basis of cash receipts, disbursements, and encumbrances. The Statement of Receipts, Disbursements and Changes in Fund Balance – Budget and Actual – Budgetary Basis presented for the general and major special revenue funds are prepared on the budgetary basis to provide a meaningful comparison of actual results with the budget. There were no reconciling items from the cash basis to the budgetary basis.

Holmes Township
Crawford County
Notes to the Financial Statements
For the Year Ended December 31, 2020

Note 4 – Deposits

State statutes classify monies held by the Township into three categories.

Active monies are public monies determined to be necessary to meet current demands upon the Township treasury. Active monies must be maintained either as cash in the Township treasury, in commercial accounts payable or withdrawable on demand, including negotiable order of withdrawal (NOW) accounts, or in money market deposit accounts.

Inactive deposits are public deposits that the Board has identified as not required for use within the current five-year period of designation of depositories. Inactive deposits must either be evidenced by certificates of deposit maturing not later than the end of the current period of designation of depositories, or by savings or deposit accounts including, but not limited to, passbook accounts.

Interim deposits are deposits of interim monies. Interim monies are those monies which are not needed for immediate use but which will be needed before the end of the current period of designation of depositories. Interim deposits must be evidenced by time certificates of deposit maturing not more than one year from the date of deposit or by savings or deposit accounts, including passbook accounts.

Protection of the Township's deposits is provided by the Federal Deposit Insurance Corporation (FDIC), by eligible securities pledged by the financial institution as security for repayment, or by the financial institution's participation in 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.

Interim monies held by the Township can be deposited or invested in the following securities:

1. United States Treasury bills, bonds, notes, or any other obligation or security issued by the United States Treasury, or any other obligation guaranteed as to principal and interest by the United States;
2. Bonds, notes, debentures, or any other obligation or security issued by any federal government agency or instrumentality including, but not limited to, the Federal National Mortgage Association, Federal Home Loan Bank, Federal Farm Credit Bank, Federal Home Loan Mortgage Corporation, and Government National Mortgage Association. All federal agency securities shall be direct issuances of federal government agencies or instrumentalities;
3. No-load money market mutual funds consisting exclusively of obligations described in division (1) or (2) and repurchase agreements secured by such obligations, provided that investments in securities described in this division are made only through eligible institutions;
4. Time certificates of deposit or savings or deposit accounts including, but not limited to, passbook accounts;
5. Bonds and other obligations of the State of Ohio, and with certain limitations including a requirement for maturity within ten years from the date of settlement, bonds and other obligations of political subdivisions of the State of Ohio, if training requirements have been met;
6. The State Treasurer's investment pool (STAR Ohio);

Holmes Township
Crawford County
Notes to the Financial Statements
For the Year Ended December 31, 2020

Note 4 – Deposits (continued)

7. Certain bankers' acceptances and commercial paper notes (for a period not to exceed one hundred eighty days) in an amount not to exceed 40 percent of the interim monies available for investment at any one time if training requirements have been met; and
8. Written repurchase agreements in the securities described in (1) or (2) provided the market value of the securities subject to the repurchase agreement must exceed the principal value of the agreement by at least two percent and be marked to market daily, and the term of the agreement must not exceed thirty days;

Investments in stripped principal or interest obligations, reverse repurchase agreements, and derivatives are prohibited. The issuance of taxable notes for the purpose of arbitrage, the use of leverage, and short selling are also prohibited. Except as noted above, an investment must mature within five years from the date of purchase, unless matched to a specific obligation or debt of the Township, and must be purchased with the expectation that it will be held to maturity.

Investments may only be made through specified dealers and institutions. Payment for investments may be made only upon delivery of the securities representing the investment to the Fiscal Officer or, if the securities are not represented by a certificate, upon receipt of confirmation of transfer from the custodian.

Deposits

Custodial credit risk is the risk that in the event of bank failure, the Township will not be able to recover deposits or collateral securities that are in the possession of an outside party. At year end, none of the Township's bank balance of \$397,886 was exposed to custodial credit risk.

The Township has no deposit policy for custodial risk beyond the requirements of State statute. Ohio law requires that deposits be either insured or protected by:

1. Eligible securities pledged to the Township and deposited with a qualified trustee by the financial institution as security for repayment whose market value at all times shall be at least 105 percent of the deposits being secured; or
2. Participation in 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. OPCS requires the total market value of the securities pledged to be 102 percent of the deposits being secured or a rate set by the Treasurer of State.

Holmes Township
Crawford County
Notes to the Financial Statements
For the Year Ended December 31, 2020

Note 5- Taxes

Property Taxes

Property taxes include amounts levied against all real and public utility property located in the Township. Property tax revenue received during 2020 for real and public utility property taxes represents collections of 2019 taxes.

2020 real property taxes are levied after October 1, 2020, on the assessed value as of January 1, 2020, the lien date. Assessed values are established by State law at 35 percent of appraised market value. 2020 real property taxes are collected in and intended to finance 2021.

Real property taxes are payable annually or semi-annually. If paid annually, payment is due December 31; if paid semi-annually, the first payment is due December 31, with the remainder payable by June 20. Under certain circumstances, State statute permits later payment dates to be established.

Public utility personal property currently is assessed at varying percentages of true value; public utility real property is assessed at 35 percent of true value. 2020 public utility property taxes which became a lien December 31, 2019, are levied after October 1, 2020, and are collected in 2021 with real property taxes.

The full tax rate for all Township operations for the year ended December 31, 2020 was \$6.10 per \$1,000 of assessed value. The assessed values of real property and public utility tangible property upon which 2020 property tax receipts were based are as follows:

	<u>2020</u>
Real Property	\$ 32,175,330
Public Utility Personal Property	<u>6,873,030</u>
Total	<u><u>\$39,048,360</u></u>

The County Treasurer collects property taxes on behalf of all taxing districts in the county, including the Township. The County Auditor periodically remits to the Township its portion of the taxes collected.

Note 6 – Risk Management

The Township is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; injuries to employees; and natural disasters.

Risk Pool Membership

The Township is a member of the Ohio Township Association Risk Management Authority (The Pool). The Pool assumes the risk of loss up to the limits of the Township'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

Holmes Township
Crawford County
Notes to the Financial Statements
For the Year Ended December 31, 2020

Note 6 – Risk Management (continued)

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

	<u>2019</u>
Cash and Investments	\$ 35,207,320
Actuarial Liabilities	10,519,942

Settled claims have not exceeded coverage in any of the last three years and there was no significant reduction in coverage from the prior year.

Workers' Compensation

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

Note 7 – Defined Benefit Pension Plan

Plan Description – Ohio Public Employees Retirement System (OPERS)

Plan Description – Township employees participate in the Ohio Public Employees Retirement System (OPERS). OPERS administers three separate pension plans. The traditional pension plan is a costsharing, multiple-employer defined benefit pension plan. The member-directed plan is a defined contribution plan, and the combined plan is a combination cost-sharing, multiple-employer defined benefit/defined contribution pension plan. Participating employers are divided into state, local, law enforcement and public safety divisions. While members in the state and local divisions may participate in all three plans, law enforcement and public safety divisions exist only within the traditional plan.

OPERS provides retirement, disability, survivor and death benefits, and annual cost-of-living adjustments to members of the traditional and combined plans. Authority to establish and amend benefits is provided by Chapter 145 of the Ohio Revised Code. OPERS issues a stand-alone financial report that includes financial statements, required supplementary information and detailed information about OPERS' fiduciary net position that may be obtained by visiting <https://www.opers.org/financial/reports.shtml>, by writing to the Ohio Public Employees Retirement System, 277 East Town Street, Columbus, Ohio 43215-4642, or by calling 800-222-7377.

Senate Bill (SB) 343 was enacted into law with an effective date of January 7, 2013. In the legislation, members in the traditional and combined plans were categorized into three groups with varying provisions of the law applicable to each group. The following table provides age and service requirements for retirement and the retirement formula applied to final average salary (FAS) for the three member groups under the traditional and combined plans as per the reduced benefits adopted by SB 343 (see OPERS ACFR referenced above for additional information, including requirements for reduced and unreduced benefits):

Holmes Township
Crawford County
Notes to the Financial Statements
For the Year Ended December 31, 2020

Note 7 – Defined Benefit Pension Plan (continued)

<u>State and Local</u>	<u>State and Local</u>	<u>State and Local</u>
Age and Service Requirements: Age 60 with 60 months of service credit or age 55 with 25 years of service credit.	Age and Service Requirements: Age 60 with 60 months of service credit or age 55 with 25 years of service credit.	Age and Service Requirements: Age 57 with 25 years of service credit or age 62 with 5 years of service credit.
Traditional Plan Formula: 2.2% of FAS multiplied by years of service for the first 30 years and 2.5% for service years in excess of 30.	Traditional Plan Formula: 2.2% of FAS multiplied by years of service for the first 30 years and 2.5% for service years in excess of 30.	Traditional Plan Formula: 2.2% of FAS multiplied by years of service for the first 35 years and 2.5% for service years in excess of 35.
Combined Plan Formula; 1% of FAS multiplied by years of service for the first 30 years and 1.25% for service years in excess of 30.	Combined Plan Formula; 1% of FAS multiplied by years of service for the first 30 years and 1.25% for service years in excess of 30.	Combined Plan Formula; 1% of FAS multiplied by years of service for the first 35 years and 1.25% for service years in excess of 35.

Final average Salary (FAS) represents the average of the three highest years of earnings over a member’s career for Groups A and B. Group C is based on the average of the five highest years of earnings over a member’s career.

Members who retire before meeting the age and years of service credit requirement for unreduced benefits receive a percentage reduction in the benefit amount.

When a traditional plan benefit recipient has received benefits for 12 months, an annual cost-of-living adjustment (COLA) is provided. This COLA is calculated on the base retirement benefit at the date of retirement and is not compounded. Members retiring under the combined plan receive a cost-of-living adjustment of the defined benefit portion of their pension benefit. For those retiring prior to January 7, 2013, the COLA will continue to be a 3 percent simple annual COLA. For those retiring subsequent to January 7, 2013, beginning in calendar year 2019, the COLA will be based on the average percentage increase in the Consumer Price Index, capped at 3 percent.

Defined contribution plan benefits are established in the plan documents, which may be amended by the Board. Member-directed plan and combined plan members who have met the retirement eligibility requirements may apply for retirement benefits. The amount available for defined contribution benefits in the combined plan consists of the member’s contributions plus or minus the investment gains or losses resulting from the member’s investment selections. Combined plan members wishing to receive benefits must meet the requirements for both the defined benefit and defined contribution plans. Member-directed participants must have attained the age of 55, have money on deposit in the defined contribution plan and have terminated public service to apply for retirement benefits. The amount available for defined contribution benefits in the member-directed plan consists of the members’ contributions, vested employer contributions and investment gains or losses resulting from the members’ investment selections. Employer contributions and associated investment earnings vest over a five-year period, at a rate of 20 percent each year. At retirement, members may select one of several distribution options for payment of the vested balance in their individual OPERS accounts.

Options include the purchase of a monthly defined benefit annuity from OPERS (which includes joint and survivor options), partial lump-sum payments (subject to limitations), a rollover of the vested account balance to another financial institution, receipt of entire account balance, net of taxes withheld, or a combination of these options.

Holmes Township
Crawford County
Notes to the Financial Statements
For the Year Ended December 31, 2020

Note 7 – Defined Benefit Pension Plan (continued)

Funding Policy – The Ohio Revised Code (ORC) provides statutory authority for member and employer contributions as follows:

	State and Local
2020 Statutory Maximum Contributions Rates	
Employer	14%
Employee ***	10%
 2020 Actual Contribution Rates	
Employer:	
Pension	14%
Post-Employment Health Care Benefits ****	0%
Total Employer	14%
Employee	10%
***	Member contributions within the combined plan are not used to fund the defined benefit retirement allowance
****	This employer health care rate is for the traditional and combined plans. The employer contribution for the member-directed plan is 4%.

Employer contribution rates are actuarially determined and are expressed as a percentage of covered payroll. The Township’s contractually required contribution was \$12,374 for the year 2020.

Note 8 – Postemployment Benefits

Ohio Public Employees Retirement System

Plan Description – The Ohio Public Employees Retirement System (OPERS) administers three separate pension plans: the traditional pension plan, a cost-sharing, multiple-employer defined benefit pension plan; the member-directed plan, a defined contribution plan; and the combined plan, a cost-sharing, multiple-employer defined benefit pension plan that has elements of both a defined benefit and defined contribution plan.

OPERS maintains a cost-sharing, multiple-employer defined benefit postemployment health care trust, which funds multiple health care plans including medical coverage, prescription drug coverage and deposits to a Health Reimbursement Arrangement to qualifying benefit recipients of both the traditional pension and the combined plans. This trust is also used to fund health care for member-directed plan participants, in the form of a Retiree Medical Account (RMA). At retirement or refund, member directed plan participants may be eligible for reimbursement of qualified medical expenses from their vested RMA balance.

Holmes Township
Crawford County
Notes to the Financial Statements
For the Year Ended December 31, 2020

Note 8 – Postemployment Benefits (continued)

In order to qualify for postemployment health care coverage, age and service retirees under the traditional pension and combined plans must have twenty or more years of qualifying Ohio service credit. Health care coverage for disability benefit recipients and qualified survivor benefit recipients is available. The health care coverage provided by OPERS meets the definition of an Other Post Employment Benefit (OPEB) as described in GASB Statement 75. See OPERS ACFR referenced below for additional information.

The Ohio Revised Code permits, but does not require OPERS to provide health care to its eligible benefit recipients. Authority to establish and amend health care coverage is provided to the Board in Chapter 145 of the Ohio Revised Code.

Disclosures for the health care plan are presented separately in the OPERS financial report. Interested parties may obtain a copy by visiting <https://www.opers.org/financial/reports.shtml>, by writing to OPERS, 277 East Town Street, Columbus, Ohio 43215-4642, or by calling (614) 222-5601 or (800) 222-7377.

Funding Policy – The Ohio Revised Code provides the statutory authority requiring public employers to fund postemployment health care through their contributions to OPERS. A portion of each employer’s contribution to OPERS is set aside to fund OPERS health care plans.

Employer contribution rates are expressed as a percentage of the earnable salary of active members. In 2020, state and local employers contributed at a rate of 14.0 percent of earnable salary. These are the maximum employer contribution rates permitted by the Ohio Revised Code. Active member contributions do not fund health care.

Each year, the OPERS Board determines the portion of the employer contribution rate that will be set aside to fund health care plans. For 2020, OPERS did not allocate any employer contribution to health care for members in the Traditional Pension Plan and Combined Plan. The OPERS Board is also authorized to establish rules for the retiree or their surviving beneficiaries to pay a portion of the health care provided. Payment amounts vary depending on the number of covered dependents and the coverage selected. The employer contribution as a percentage of covered payroll deposited into the RMA for participants in the Member-Directed Plan for 2020 was 4.0 percent.

Note 9 – Debt

Long Term Obligations

The Township’s long-term debt activity for the year ended December 31, 2020, was as follows:

	Outstanding 12/31/2019	Additions	Deletions	Outstanding 12/31/2020
Governmental Activities				
Fire Truck Bond	\$ 81,690	\$ -	\$(81,690)	\$ -

In 2016, the Township obtained Fire Truck Acquisition Bonds, to purchase a fire truck for \$315,000. The bond is to be paid back over a 4-year period and has an interest rate of 2.60%. The annual payments are \$83,849.16, including principal and interest, and are due September 1st of each year beginning in 2017. As of September 1, 2020, the Township paid this debt in full.

Holmes Township
Crawford County
Notes to the Financial Statements
For the Year Ended December 31, 2020

Note 10 – Jointly Governed Organization

The Central Joint Ambulance District (the District) is a jointly governed organization pursuant to Ohio Revised Code Section 505.71. The District provides ambulance services to the City of Bucyrus and eleven townships, including Bucyrus Township. Each participant has one representative on the District's board of directors. Financial information can be obtained from the Central Joint Ambulance District, 1957 State Route 19, Bucyrus, Ohio 44820.

Note 11 – Covid-19

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

Charles E. Harris & Associates, Inc.

Certified Public Accountants

**INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER
FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS
BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN
ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS**

Holmes Township
Crawford County
3574 Holmes Center Rd.
Bucyrus, OH 44820

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 cash basis financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of Holmes Township, Crawford County (the Township) as of and for the year ended December 31, 2020, and the related notes to the financial statements, which collectively comprise the Township's basic financial statements and have issued our report thereon dated July 28, 2022. We noted the financial impact of COVID-19 and the ensuing emergency measures will impact subsequent periods of the Township.

Internal Control Over Financial Reporting

As part of our financial statement audit, we considered the Township'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 opinion on the financial statements, but not to the extent necessary to opine on the effectiveness of the Township'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 Township'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 deficiencies in internal control that might be material weaknesses or significant deficiencies. However, material weaknesses or significant deficiencies may exist that were not identified. We did identify a certain deficiency in internal control, described in the accompanying Schedule of Findings that we consider a material weakness. We consider finding 2021-001 to be a material weakness.

Compliance and Other Matters

As part of reasonably assuring whether the Township'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*.

We also noted certain matters not requiring inclusion in this report that we reported to the Township's management in a separate letter dated July 28, 2022.

Township's Response to Finding

The Township's response to the finding identified in our audit is described in the accompanying Corrective Action Plan. We did not audit the Township's response and, accordingly, we express no opinion on it.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the Township's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Township's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.



Charles E. Harris and Associates, Inc.
July 28, 2022

HOLMES TOWNSHIP
CRAWFORD COUNTY

SCHEDULE OF FINDINGS
December 31, 2021 and 2020

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

Finding Number: 2021-001 – Material Weakness

Recording of Transactions and Audit Adjustments

During 2021 and 2020, the Township erroneously recorded numerous transactions. The more significant adjustments are as follows:

- In 2020, Road and Bridge Fund balance of \$83,915 was reclassified from restricted to committed in accordance with Governmental Accounting Standards Board (GASB) Statement No. 54.
- In 2020, Other Governmental Fund receipts of \$3,120 from the MARCS grants received from the Ohio Department of Commerce were reclassified from miscellaneous to intergovernmental.
- In 2020, Special Levy Fire Protection Fund receipts of \$1,187 from EMS grants received from the Department of Public Safety were reclassified from miscellaneous to intergovernmental.
- In 2020, General Fund receipts of \$1,749 for homestead & rollback were reclassified from property and other local taxes to intergovernmental.
- In 2020, Road and Bridge Fund receipts of \$2,073 for homestead & rollback were reclassified from property and other local taxes to intergovernmental.
- In 2020, Special Levy Fire Protection receipts of \$2,655 for homestead & rollback were reclassified from property and other local taxes to intergovernmental.
- In 2020, General Fund receipts of \$6,873 for personal property taxes were reclassified from intergovernmental to property and other local taxes.
- In 2020, Road and Bridge Fund receipts of \$8,248 for personal property taxes were reclassified from intergovernmental to property and other local taxes.
- In 2020, Special Levy Fire Protection receipts of \$26,805 for personal property taxes were reclassified from intergovernmental to property and other local taxes.
- In 2020, Special Levy Fire Protection Fund \$82,571 of disbursements for the debt payments for the Fire Truck Acquisition Bonds was posted to public safety. \$81,690 was moved to principal retirement, \$881 was moved to interest and other fiscal charges.
- In 2021, the sale of acquisition bonds totaling \$140,000 was posted to the miscellaneous revenue line item, split equally to the Gasoline Tax and Road and Bridge Funds. \$70,000 from each fund was moved to the sale of bonds line item.
- In 2021, General Fund receipts of \$3,552 for personal property taxes were reclassified from intergovernmental to property and other local taxes.
- In 2021, Road and Bridge Fund receipts of \$4,262 for personal property taxes were reclassified from intergovernmental to property and other local taxes.
- In 2021, Special Levy Fire Protection receipts of \$6,216 for personal property taxes were reclassified from intergovernmental to property and other local taxes.
- In 2021, General Fund receipts of \$3,148 for homestead & rollback were reclassified from property and other local taxes to intergovernmental.
- In 2021, Road and Bridge Fund receipts of \$3,730 for homestead & rollback were reclassified from property and other local taxes to intergovernmental.
- In 2021, Special Levy Fire Protection receipts of \$4,780 for homestead & rollback were reclassified from property and other local taxes to intergovernmental.

HOLMES TOWNSHIP
CRAWFORD COUNTY

SCHEDULE OF FINDINGS – (continued)
December 31, 2021 and 2020

FINDINGS RELATED TO THE FINANCIAL STATEMENTS REQUIRED TO BE REPORTED IN ACCORDANCE WITH GAGAS – (continued)
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Finding Number: 2021-001 – Material Weakness (continued)

- In 2021, Other Governmental Fund receipts of \$3,120 from the MARCS grants received from the Ohio Department of Commerce were reclassified from miscellaneous to intergovernmental.
- In 2021, Special Levy Fire Protection Fund receipts of \$900 from the MARCS grants received from the Ohio Department of Commerce were reclassified from miscellaneous to intergovernmental.
- Subsequent year appropriations exceeded estimated receipts in 2021 and 2020 by \$28,086 and \$33,036, respectively but were not recorded as Assigned Fund Balance.

Additionally, the Township did not properly report major funds in accordance with Governmental Accounting Standards Board (GASB) Statement No. 34. In 2021, adjustments were made to report the Road and Bridge Fund, Gasoline Tax Fund and Special Levy Fire Protection Fund as major funds and to remove the Coronavirus Relief Fund from the major funds. Budget versus actual financial statements were added for the major funds which were improperly omitted in 2021. Also, several changes to the notes to the financial statements were required for both years to include all applicable GASB 34 disclosures.

The accompanying financial statements and the Township's records have been adjusted to properly reflect these transactions. Various other immaterial posting errors were also noted and brought to the attention of management.

Failure to report transactions correctly results in the financial statements not being accurately presented. We recommend that the Fiscal Officer follow GASB Statement No. 54 fund balance classifications and refer to the Ohio Township Handbook, the UAN manual, Audit Bulletin 2011-004 and other Auditor of State guidance to properly classify its transactions. In addition, the Township should review guidance provided by GASB Statement No. 34 regarding the calculation of major funds to ensure all funds that qualify are presented as major funds within the financial statements.

Management's Response:

See Corrective Action Plan.

HOLMES TOWNSHIP
CRAWFORD COUNTY

SCHEDULE OF PRIOR AUDIT FINDINGS
For the Years Ended December 31, 2021 and 2020
Prepared by Management

Finding Number	Finding Summary	Status	Additional Information
2019-001	Material Weakness - Financial Reporting	Not Corrected.	See Corrective Action Plan.
2019-002	Material Weakness - Receipt Posting	Corrected	

HOLMES TOWNSHIP
CRAWFORD COUNTY

CORRECTIVE ACTION PLAN
For the Years Ended December 31, 2021 and 2020
Prepared by Management

Finding Number	Planned Corrective Action	Anticipated Completion Date	Responsible Contact Person
2021-001	The Township will implement procedures to ensure all transactions are properly posted and that all criteria are met in regards to financial reporting.	Immediately	Eunice Collene, Fiscal Officer

OHIO AUDITOR OF STATE KEITH FABER



HOLMES TOWNSHIP

CRAWFORD COUNTY

AUDITOR OF STATE OF OHIO CERTIFICATION

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



Certified for Release 10/25/2022

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