



OHIO AUDITOR OF STATE  
**KEITH FABER**





**PERRYSBURG TOWNSHIP  
WOOD COUNTY**

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# OHIO AUDITOR OF STATE KEITH FABER



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## INDEPENDENT AUDITOR'S REPORT

Perrysburg Township  
Wood County  
26609 Lime City Road  
Perrysburg, Ohio 43551-4299

To the Board of Trustees:

### ***Report on the Financial Statements***

We have audited the accompanying financial statements of the cash balances, receipts and disbursements for each governmental fund type and the fiduciary fund type combined total as of and for the year ended December 31, 2020, and related notes of Perrysburg Township, Wood County, Ohio (the Township).

### ***Management's Responsibility for the Financial Statements***

Management is responsible for preparing and fairly presenting these financial statements in accordance with the financial reporting provisions Ohio Revised Code Section 117.38 and Ohio Administrative Code Section 117-2-03(D) permit; this responsibility includes designing, implementing and maintaining internal control relevant to preparing and fairly presenting financial statements free from material misstatement, whether due to fraud or error.

### ***Auditor's Responsibility***

Our responsibility is to opine on these financial statements based on our audit. We audited in accordance with auditing standards generally accepted in the United States of America and the financial audit standards in the Comptroller General of the United States' *Government Auditing Standards*. Those standards require us to plan and perform the audit to reasonably assure the financial statements are free from material misstatement.

An audit requires obtaining evidence about financial statement amounts and disclosures. The procedures selected depend on our judgment, including assessing the risks of material financial statement misstatement, whether due to fraud or error. In assessing those risks, we consider internal control relevant to the 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 opinions.

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

As described in Note 2 of the financial statements, the Township prepared these financial statements using the accounting basis permitted by the financial reporting provisions of Ohio Revised Code Section 117.38 and Ohio Administrative Code Section 117-2-03(D), which is an accounting basis other than accounting principles generally accepted in the United States of America (GAAP), to satisfy these requirements.

Although the effects on the financial statements of the variances between the regulatory accounting basis and GAAP are not reasonably determinable, we presume they are material.

Though the Township does not intend these statements to conform to GAAP, auditing standards generally accepted in the United States of America require us to include an adverse opinion on GAAP. However, the adverse opinion does not imply the amounts reported are materially misstated under the accounting basis Ohio Revised Code Section 117.38 and Ohio Administrative Code Section 117-2-03(D) permit. Our opinion on this accounting basis is in the *Opinion on Regulatory Basis of Accounting* paragraph below.

***Adverse Opinion on U.S. Generally Accepted Accounting Principles***

In our opinion, because of the significance of the matter discussed in the *Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles* paragraph, the financial statements referred to above do not present fairly, in accordance with accounting principles generally accepted in the United States of America, the financial position of the Township, as of December 31, 2020, and the respective changes in financial position thereof for the year then ended.

***Opinion on Regulatory Basis of Accounting***

In our opinion, the financial statements referred to above present fairly, in all material respects, the cash balances, receipts and disbursements for each governmental fund type and the fiduciary fund type combined total as of and for the year ended December 31, 2020, and related notes of the Township, in accordance with the financial reporting provisions Ohio Revised Code Section 117.38 and Ohio Administrative Code Section 117-2-03(D) permit, described in Note 2.

***Emphasis of Matters***

As discussed in Note 14 to the financial statements, during 2020 the Township adopted new accounting guidance in Governmental Accounting Standards Board Statement No. 84, Fiduciary Activities. We did not modify our opinion regarding this matter.

As discussed in Note 15 to the financial statements, the financial impact of COVID-19 and the continuing emergency measures may impact subsequent periods of the Township. We did not modify our opinion regarding this matter.

***Other Matters***

Our audit was conducted to opine on the financial statements taken as a whole.

The Schedule of Expenditures of Federal Awards presents additional analysis as required by Title 2 U.S. Code of Federal Regulations (CFR) Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards and is not a required part of the financial statements.

The schedule is management's responsibility, and derives from and relates directly to the underlying accounting and other records used to prepare the financial statements. We subjected this schedule to the auditing procedures we applied to the financial statements. We also applied certain additional procedures, including comparing and reconciling the schedule directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, in accordance with auditing standards generally accepted in the United States of America. In our opinion, this schedule is fairly stated in all material respects in relation to the financial statements taken as a whole.

***Other Reporting Required by Government Auditing Standards***

In accordance with *Government Auditing Standards*, we have also issued our report dated January 24, 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. That report describes the scope of our internal control testing over financial reporting and compliance, and the results of that testing, and does not opine on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Township's internal control over financial reporting and compliance.



Keith Faber  
Auditor of State  
Columbus, Ohio

January 24, 2022

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**Perrysburg Township**  
Wood County, Ohio  
*Combined Statement of Receipts, Disbursements  
and Changes in Fund Balances (Regulatory Cash Basis)  
All Governmental Fund Types  
For the Year Ended December 31, 2020*

	General	Special Revenue	Capital Projects	Totals (Memorandum Only)
<b>Cash Receipts</b>				
Property and Other Local Taxes	\$288,384	\$7,289,708		\$7,578,092
Charges for Services		382,434		382,434
Licenses, Permits and Fees	191,389			191,389
Fines and Forfeitures	8,932	49,630		58,562
Intergovernmental	606,835	2,018,732		2,625,567
Special Assessments		75,473		75,473
Earnings on Investments	261,725			261,725
Miscellaneous	2,551	309,011		311,562
<i>Total Cash Receipts</i>	<u>1,359,816</u>	<u>10,124,988</u>		<u>11,484,804</u>
<b>Cash Disbursements</b>				
Current:				
General Government	992,932			992,932
Public Safety	22,635	6,649,375		6,672,010
Public Works		811,972		811,972
Health	28,462			28,462
Conservation-Recreation	32,732			32,732
Capital Outlay	34,544	1,719,830		1,754,374
Debt Service:				
Principal Retirement			\$11,525	11,525
<i>Total Cash Disbursements</i>	<u>1,111,305</u>	<u>9,181,177</u>	<u>11,525</u>	<u>10,304,007</u>
<i>Excess of Receipts Over (Under) Disbursements</i>	<u>248,511</u>	<u>943,811</u>	<u>(11,525)</u>	<u>1,180,797</u>
<b>Other Financing Receipts (Disbursements)</b>				
Sale of Capital Assets			4,396	4,396
Other Financing Sources	223,179			223,179
Other Financing Uses			(118)	(118)
<i>Total Other Financing Receipts (Disbursements)</i>	<u>223,179</u>		<u>4,278</u>	<u>227,457</u>
<i>Net Change in Fund Cash Balances</i>	471,690	943,811	(7,247)	1,408,254
<i>Fund Cash Balances, January 1</i>	<u>6,020,479</u>	<u>7,346,312</u>	<u>134,876</u>	<u>13,501,667</u>
<i>Fund Cash Balances, December 31</i>	<u>\$6,492,169</u>	<u>\$8,290,123</u>	<u>\$127,629</u>	<u>\$14,909,921</u>

See accompanying notes to the basic financial statements

**Perrysburg Township**  
*Wood County*  
**Combined Statement of Additions, Deductions**  
*and Changes in Fund Balances (Regulatory Cash Basis)*  
**Custodial Funds**  
*For the Year Ended December 31, 2020*

	Custodial
<b>Additions</b>	
Property and Other Local Taxes Collected for Distribution	\$130,470
Fines, Licenses and Permits for Distribution	8,925
Earnings on Investments	5
Amounts Held for Employees	232,793
<i>Total Additions</i>	<i>372,193</i>
<b>Deductions</b>	
Distributions to Other Governments	130,470
Distributions on Behalf of Employees	227,226
<i>Total Deductions</i>	<i>357,696</i>
<i>Net Change in Fund Balances</i>	<i>14,497</i>
<i>Fund Cash Balances, January 1</i>	<i>92,917</i>
<i>Fund Cash Balances, December 31</i>	<i>\$107,414</i>

*See accompanying notes to the basic financial statements*

**Perrysburg Township**  
*Wood County*  
*Notes to the Financial Statements*  
*For the Year Ended December 31, 2020*

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**Note 1 – Reporting Entity**

The constitution and laws of the State of Ohio establish the rights and privileges of Perrysburg Township, Wood County, Ohio (the Township) as a body corporate and politic. A publicly elected three-member Board of Trustees directs the Township. The Township provides road and bridge maintenance, cemetery maintenance, zoning administration, police protection, fire protection and emergency medical services.

***Jointly Governed Organizations and Public Entity Risk Pool***

The Township participates in four jointly governed organizations and a public entity risk pool. Notes 6 and 11 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**

***Basis of Presentation***

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

***Fund Accounting***

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

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

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

***Fire District Levy Fund*** The fire district levy fund accounts for and reports property taxes restricted for fire protection within the Township.

***Police District Levy Fund*** The police district levy fund accounts for and reports property taxes restricted for police protection within the Township.

***Fire/EMS District Fund*** The fire/EMS district fund accounts for and reports property taxes restricted for fire/EMS protection within the Township.

***Road and Bridge Fund*** The road and bridge fund accounts for and reports property taxes restricted for maintenance of roads within the Township.

***Capital Project Funds*** These funds account for and report financial resources that are restricted, committed, or assigned to expenditure for capital outlays, including the acquisition or construction of capital facilities and other capital assets. The Township had the following significant Capital Project Fund:

***Capital Projects Fund*** This fund accumulates resources for purchase of capital improvements.

**Perrysburg Township**  
*Wood County*  
*Notes to the Financial Statements*  
*For the Year Ended December 31, 2020*

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**Fiduciary Funds** Fiduciary funds include private purpose trust funds, investment trust funds, and custodial funds. Trust funds account for assets held under a trust agreement meeting certain criteria. The Township did not have any trust funds.

Custodial funds are purely custodial in nature and are used to report fiduciary activity that is not required to be reported in a trust fund. The Township's custodial funds account for employee cost share health insurance, zoning professional fees, seized monies and cemetery levy monies.

For regulatory purposes, certain own source revenues are permitted to flow through clearing funds presented as custodial funds. The amounts distributed to the other funds of the entity are identified on the combined statement of additions, deductions and changes in fund balances (regulatory cash basis) all fiduciary fund types. Also, for regulatory purposes, certain deposits and clearing funds are permitted to be presented as custodial funds.

***Basis of Accounting***

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

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

***Budgetary Process***

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

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

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

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

A summary of 2020 budgetary activity appears in Note 3.

***Deposits and Investments***

The Township's accounting basis includes investments as assets. This basis does not record disbursements for investment purchases or receipts for investment sales. This basis records gains or losses at the time of sale as receipts or disbursements, respectively.

The Township values U.S. Treasury Notes and U.S. Agency Bonds and Notes at cost.

**Perrysburg Township**  
Wood County  
*Notes to the Financial Statements*  
*For the Year Ended December 31, 2020*

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**Capital Assets**

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

**Accumulated Leave**

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

**Fund Balance**

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

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

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

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

**Assigned** Assigned fund balances are intended for specific purposes but do not meet the criteria to be classified as *restricted* or *committed*. For regulatory purposes, assigned fund balance in the general fund is limited to encumbrances outstanding at year end.

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

The 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.

For regulatory purposes, limited disclosure related to fund balance is included in Note 13.

**Perrysburg Township**  
*Wood County*  
*Notes to the Financial Statements*  
*For the Year Ended December 31, 2020*

**Note 3 – Budgetary Activity**

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

2020 Budgeted vs. Actual Receipts			
Fund Type	Budgeted Receipts	Actual Receipts	Variance
General	\$1,555,403	\$1,582,995	\$27,592
Special Revenue	10,382,007	10,124,988	(257,019)
Capital Projects	35,647	4,396	(31,251)
<b>Total</b>	<b>\$11,973,057</b>	<b>\$11,712,379</b>	<b>(\$260,678)</b>

2020 Budgeted vs. Actual Budgetary Basis Expenditures			
Fund Type	Appropriation Authority	Budgetary Expenditures	Variance
General	\$2,427,961	\$1,134,532	\$1,293,429
Special Revenue	11,775,364	9,644,955	2,130,409
Capital Projects	25,000	11,643	13,357
<b>Total</b>	<b>\$14,228,325</b>	<b>\$10,791,130</b>	<b>\$3,437,195</b>

**Note 4 – Deposits and Investments**

To improve cash management, cash received by the Township is pooled. Monies for all funds are maintained in this pool. The Ohio Revised Code prescribes allowable deposits and investments. The Township also has a segregated account, which is a clearing account that is not part of this pool. A summary of the Township's deposit and investment accounts are as follows:

	2020
<b>Cash Management Pool:</b>	
Demand deposits	\$170,291
Certificates of deposit	946,129
Other time deposits (savings and NOW accounts)	4,483,227
Total deposits	5,599,647
U.S. Treasury Notes	3,541,426
Federal Home Mortgage Corp.	779,207
Federal Home Loan Bank	1,441,708
Federal National Mortgage Association	3,655,347
Total investments	9,417,688
<i>Total carrying amount of deposits and investments held in the Pool</i>	<b>\$15,017,335</b>
 <b>Segregated Accounts - Not held in the Pool:</b>	
Payroll Clearing Account (Not held in the Pool)	\$9,270

The Township has a payroll clearing account that is held outside of the deposit pool where gross payroll is held for distribution. The expenditures included in the accompanying financial statements reflect gross payroll. The balance in the Township's payroll clearing account represents unremitted employee payroll withholdings.

**Perrysburg Township**  
*Wood County*  
*Notes to the Financial Statements*  
*For the Year Ended December 31, 2020*

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**Deposits**

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

**Investments**

The Federal Reserve holds the Township's U.S. Treasury Notes in book-entry form by, in the name of the Township's financial institution. The financial institution maintains records identifying the Township as owner of these securities.

**Note 5 – Property Taxes**

Real property taxes become a lien on January 1 preceding the October 1 date for which the Trustees adopted tax rates. The State Board of Tax Equalization adjusts these rates for inflation. Property taxes are also reduced for applicable non-business, owner occupancy, and homestead exemption credits and/or homestead and rollback deductions. The financial statements include these credits and/or deduction amounts the State pays as Intergovernmental Receipts. Payments are due to the County by December 31. If the property owner elects to pay semiannually, the first half is due December 31. The second half payment is due the following June 20.

Public utilities are also taxed on personal and real property located within the Township.

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

**Note 6 – Risk Management**

**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

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

	<u>2020</u>
Cash and investments	\$36,348,066
Actuarial liabilities	\$10,894,146

**Perrysburg Township**  
*Wood County*  
*Notes to the Financial Statements*  
*For the Year Ended December 31, 2020*

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**Note 7 – Defined Benefit Pension Plans**

***Ohio Public Employees Retirement System***

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

The Ohio Revised Code also prescribes contribution rates. Law Enforcement OPERS members contributed 13 percent of their gross salaries, and the Township contributed an amount equaling 18.1 percent of participants' gross salaries. Local OPERS members contributed 10 percent of their gross salaries, and the Township contributed an amount equaling 14 percent of participants' gross salaries. The Township has paid all contributions required through December 31, 2020.

***Ohio Police and Fire Retirement System***

The Township's certified Fire Fighters belong to the Ohio Police and Fire Pension Fund (OP&F). OP&F is a cost-sharing, multiple-employer plan. The Ohio Revised Code prescribes this plan's benefits, which include postretirement health care and survivor and disability benefits.

The Ohio Revised Code also prescribes contribution rates. OP&F participants contributed 12.25 percent of their wages. The Township contributed to OP&F an amount equal to 24 percent of full-time fire fighters' wages. The Township has paid all contributions required through December 31, 2020.

***Social Security***

Some of the Township's employees contributed to Social Security. This plan provides retirement benefits, including survivor and disability benefits to participants.

Employees contributed 6.2 percent of their gross salaries. The Township contributed an amount equal to 6.2 percent of participants' gross salaries. The Township has paid all contributions required through December 31, 2020.

**Note 8 – Postemployment Benefits**

Both OPERS and OP&F offer cost-sharing, multiple-employer defined benefit postemployment plans, which include multiple health care plans including medical coverage, prescription drug coverage, deposits to a Health Reimbursement Arrangement, and Medicare Part B premium reimbursements, to qualifying benefit recipients. The portion of employer contributions allocated to health care for OPERS members in the traditional pension plan and combined plan was 0 percent during calendar year 2020. The portion of employer contributions allocated to health care for OPERS members in the member-directed plan was 4.0 percent during calendar year 2020. OP&F contributes 0.5 percent to fund these benefits.

Beginning January 1, 2019, OP&F changed its retiree health care model to a stipend-based health care model. A stipend funded by OP&F was placed in individual Health Reimbursement Accounts that retirees use to be reimbursed for health care expenses.



**Perrysburg Township**  
*Wood County*  
*Notes to the Financial Statements*  
*For the Year Ended December 31, 2020*

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**Note 9 – Debt**

Debt outstanding at December 31, 2020, was as follows:

	Principal	Interest Rate
Ohio Public Works Commission Loan #CE40R	\$149,542	0%
Ohio Public Works Commission Loan #CE43Q	219,254	0%
Total	\$368,796	

The Ohio Public Work Commission (OPWC) loan #CE40R relates to Hufford, Woodland and Windford road improvements.

The Ohio Public Work Commission (OPWC) loan #CE43Q relates to the 2013 resurfacing of Five Point, White and Reitz project. The OPWC deferred the July 2020 payment until January 2021 with no interest to be charged if paid in January 2021.

**Amortization**

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

Year Ending December 31:	OPWC Loan #CE40R	OPWC Loan #CE43Q
2021	\$9,346	\$13,703
2022	9,346	13,703
2023	9,347	13,703
2024	9,346	13,704
2025	9,347	13,703
2026-2030	46,732	68,518
2031-2035	46,731	68,516
2036	9,347	13,704
Total	\$149,542	\$219,254

**Note 10 – Contingent Liabilities**

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

**Note 11 – Jointly Governed Organizations**

**Wood County Port Authority**

In December 1998, the Northern Wood County Port Authority was created jointly with Perrysburg Township and the City of Rossford, pursuant to Ohio Revised Code Sections 4582.21 to 4582.59. In July 2010, the Port Authority was expanded to include all of Wood County and the County joined under section 4582.26 and the Port Authority was renamed the Wood County Port Authority. Originally the Trustees appointed two of the five board members. After July 2010, the board was expanded to seven, and when the Township appointees' terms expired the Township will only appoint one member.

**Perrysburg Township**  
*Wood County*  
*Notes to the Financial Statements*  
*For the Year Ended December 31, 2020*

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***Wood County Transportation Improvement District***

The Wood County Transportation Improvement District (TID) is a distinct political subdivision of the State of Ohio established to finance and construct roads and water and sewer lines in Wood County. The TID was created under Section 5540.02 of the Ohio Revised Code. The TID is controlled by a ten-member Board of Trustees; two voting members are appointed by the County Commissioners, three voting members are appointed by the legislative authority of the most populous municipal corporation to the TID, two voting members are appointed by the township trustees of the most populous township (Perrysburg Township), and the County Engineer is a voting member. Two non-voting members include members of the General Assembly in whose legislative district the TID is located. Financial information can be obtained from the Wood County Engineer, One Courthouse Square, Suite 3, Bowling Green, Ohio 43402.

***New Belleville Ridge Joint Cemetery***

The Township appoints two members of the Board and contributes to the financing of the Cemetery.

***Fort Meigs Union Cemetery***

The Township appoints one of the Board members and has placed a levy on the ballot for the benefit of the Cemetery. The Township receives the funds associated with the levy from the County and State and pays them to the Cemetery.

**Note 12 – Loan to Transportation District**

In June of 1998, the Township purchased from the Rossford Transportation Improvement District, subsequently renamed Wood County Transportation Improvement District, (the District) a special assessment bond anticipation note with a face value of \$1,286,850, due June 1, 2000, for \$1,100,000. The District used the proceeds to construct roads and sewer lines in the Crossroads of America project area. In June of 1999, the Township sold the note subject to an agreement to repurchase the obligation in the event of default by the District. The District was unable to pay this obligation when due. In June of 2000, the Township repurchased the note for \$1,286,850.

In September 2000, the Township purchased \$661,310 of water and \$652,540 of sewer bonds from the District. The proceeds were used by the District to pay the aforementioned notes held by the Township in the amount of \$1,286,850. The bonds matured on December 1, 2015. The bonds bore interest at 7 percent, but only to the extent of any tap-in fees actually paid. As of November 24, 2015, a total of \$85,405 had been collected by the Township in interest and no principal had been collected. The District was unable to pay this obligation when due. On November 24, 2015, the bonds were cancelled and the District pledged to pay the Township 68.2% of the \$2,000 per acre System Development Fee imposed on the Property (the "RTID-System Development Fee"). As of December 31, 2020, nothing has been collected by the Township.

In August 2000, the Township purchased a \$4,565,000 special assessment bond from the District. The bond bears interest of 8.5 percent, is payable over 20 years, and is secured by special assessments on property owners in the project area. In June of 2000, the District levied assessments of \$6.8 million to repay this debt. During 2020, the Township trustees approved the cancellation of the remaining outstanding debt. The bond was surrendered to the bond trustee and all remaining funds held by the trustee will be distributed to the Township and the City of Rossford in accordance with their respective interests.

**Note 13 – Fund Balances**

Encumbrances are commitments related to unperformed contracts for goods or services. Encumbrance accounting is utilized to the extent necessary to assure effective budgetary control and accountability and to facilities effective cash planning and control. At year end the balances of these amounts were as follows:

**Perrysburg Township**  
*Wood County*  
*Notes to the Financial Statements*  
*For the Year Ended December 31, 2020*

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Fund Balances	General	Special Revenue	Total
Outstanding Encumbrances	\$23,227	\$463,778	\$487,005

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

**Note 14 – Changes in Accounting Principles**

For 2020, the Township has made changes to their cash basis reporting model. These changes include modifications to the definition of fiduciary funds, adding a separate combined statement of additions, deductions, and changes in fund balances (regulatory cash basis) – all fiduciary fund types, and removing the fund balance classifications from the combined statement of receipts, disbursements, and changes in fund balances (regulatory cash basis) – all governmental fund types. The implementation of GASB Statement No. 84 had no effect on beginning cash balance.

**Note 15 – 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 2020, the Township received COVID-19 funding. The financial impact of COVID-19 and the continuing emergency measures may 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.

**PERRYSBURG TOWNSHIP  
WOOD COUNTY**

**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
FOR THE YEAR ENDED DECEMBER 31, 2020**

<b>FEDERAL GRANTOR Pass Through Grantor Program / Cluster Title</b>	<b>Federal CFDA Number</b>	<b>Total Federal Expenditures</b>
<b>U.S. DEPARTMENT OF TREASURY</b>		
<i>Passed Through Ohio Office of Budget &amp; Management</i>		
COVID-19 Coronavirus Relief Fund	21.019	<u>\$688,492</u>
Total U.S. Department of Treasury		<u><b>688,492</b></u>
<b>U.S. DEPARTMENT OF HOMELAND SECURITY</b>		
<i>Direct Program</i>		
Staffing for Adequate Fire and Emergency Response (SAFER)	97.083	<u>189,111</u>
Total U.S. Department of Homeland Security		<u><b>189,111</b></u>
<b>Total Expenditures of Federal Awards</b>		<u><u><b>\$877,603</b></u></u>

*The accompanying notes are an integral part of this schedule.*

**PERRYSBURG TOWNSHIP  
WOOD COUNTY**

**NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
2 CFR 200.510(b)(6)  
FOR THE YEAR ENDED DECEMBER 31, 2020**

**NOTE A – BASIS OF PRESENTATION**

The accompanying Schedule of Expenditures of Federal Awards (the Schedule) includes the federal award activity of Perrysburg Township, Wood County, Ohio (the Township) under programs of the federal government for the year ended December 31, 2020. The information on this Schedule is prepared in accordance with the requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Because the Schedule presents only a selected portion of the operations of the Township, it is not intended to and does not present the fund balance or changes in fund balance of the Township.

**NOTE B – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

Expenditures reported on the Schedule are reported on the cash basis of accounting. Such expenditures are recognized following the cost principles contained in Uniform Guidance wherein certain types of expenditures may or may not be allowable or may be limited as to reimbursement.

**NOTE C – INDIRECT COST RATE**

The Township has elected not to use the 10-percent de minimis indirect cost rate as allowed under the Uniform Guidance.

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# OHIO AUDITOR OF STATE KEITH FABER



88 East Broad Street  
Columbus, Ohio 43215  
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(800) 282-0370

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

Perrysburg Township  
Wood County  
26609 Lime City Road  
Perrysburg, Ohio 43551-4299

To the Board of Trustees:

We have audited, in accordance with auditing standards generally accepted in the United States and the Comptroller General of the United States' *Government Auditing Standards*, the financial statements of the cash balances, receipts, and disbursements for each governmental fund type and the fiduciary fund type combined total as of and for the year ended December 31, 2020, and related notes of Perrysburg Township, Wood County, Ohio (the Township) and have issued our report thereon dated January 24, 2022, wherein we noted the Township followed financial reporting provisions Ohio Rev. Code § 117.38 and Ohio Admin. Code § 117-2-03(D) permit. We also noted the Township adopted new accounting guidance in Governmental Accounting Standards Board (GASB) Statement No. 84, Fiduciary Activities. In addition, we noted the financial impact of COVID-19 and the continuing emergency measures which may 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 opinions 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.

Our consideration of internal control was for the limited purpose described in the preceding paragraph and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Therefore, unidentified material weaknesses or significant deficiencies may exist. However, as described in the accompanying schedule of findings we identified certain deficiencies in internal control over financial reporting, that we consider a material weakness and significant deficiencies.

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 a 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. We consider finding 2020-001 described in the accompanying schedule of findings to be a material weakness.

A *significant deficiency* is a deficiency, or a combination of internal control deficiencies less severe than a material weakness, yet important enough to merit attention by those charged with governance. We consider findings 2020-002 and 2020-003 described in the accompanying schedule of findings to be significant deficiencies.

***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*.

***Township's Response to Findings***

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

***Purpose of this Report***

This report only describes the scope of our internal control and compliance testing and our testing results, and does not opine on the effectiveness of the Township's internal control or on compliance. This report is an integral part of an audit performed under *Government Auditing Standards* in considering the Township's internal control and compliance. Accordingly, this report is not suitable for any other purpose.



Keith Faber  
Auditor of State  
Columbus, Ohio

January 24, 2022



# OHIO AUDITOR OF STATE KEITH FABER



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## INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE WITH REQUIREMENTS APPLICABLE TO THE MAJOR FEDERAL PROGRAM AND ON INTERNAL CONTROL OVER COMPLIANCE REQUIRED BY THE UNIFORM GUIDANCE

Perrysburg Township  
Wood County  
26609 Lime City Road  
Perrysburg, Ohio 43551-4299

To the Board of Trustees:

### ***Report on Compliance for the Major Federal Program***

We have audited Perrysburg Township, Wood County, Ohio's (the Township) compliance with the applicable requirements described in the U.S. Office of Management and Budget (OMB) *Compliance Supplement* that could directly and materially affect Perrysburg Township's major federal program for the year ended December 31, 2020. The *Summary of Auditor's Results* in the accompanying schedule of findings identifies the Township's major federal program.

### ***Management's Responsibility***

The Township's Management is responsible for complying with federal statutes, regulations, and the terms and conditions of its federal awards applicable to its federal program.

### ***Auditor's Responsibility***

Our responsibility is to opine on the Township's compliance for the Township's major federal program based on our audit of the applicable compliance requirements referred to above. Our compliance audit followed auditing standards generally accepted in the United States of America; the standards for financial audits included in the Comptroller General of the United States' *Government Auditing Standards*; and the audit requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). These standards and the Uniform Guidance require us to plan and perform the audit to reasonably assure whether noncompliance with the applicable compliance requirements referred to above that could directly and materially affect a major federal program occurred. An audit includes examining, on a test basis, evidence about the Township's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe our audit provides a reasonable basis for our compliance opinion on the Township's major program. However, our audit does not provide a legal determination of the Township's compliance.

***Opinion on the Major Federal Program***

In our opinion, Perrysburg Township complied, in all material respects with the compliance requirements referred to above that could directly and materially affect its major federal program for the year ended December 31, 2020.

***Report on Internal Control Over Compliance***

The Township's management is responsible for establishing and maintaining effective internal control over compliance with the applicable compliance requirements referred to above. In planning and performing our compliance audit, we considered the Township's internal control over compliance with the applicable requirements that could directly and materially affect a major federal program, to determine our auditing procedures appropriate for opining on each major federal program's compliance and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not to the extent needed to opine on the effectiveness of internal control over compliance. Accordingly, we have not opined on the effectiveness of the Township's internal control over compliance.

*A deficiency in internal control over compliance* exists when the design or operation of a control over compliance does not allow management or employees, when performing their assigned functions, to prevent, or to timely detect and correct, noncompliance with a federal program's applicable compliance requirement. A *material weakness in internal control over compliance* is a deficiency, or combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a federal program compliance requirement will not be prevented, or timely detected and corrected. A *significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with federal program's applicable compliance requirement that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and would not necessarily identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

This report only describes the scope of our internal control over compliance tests and the results of this testing based on Uniform Guidance requirements. Accordingly, this report is not suitable for any other purpose.



Keith Faber  
Auditor of State  
Columbus, Ohio

January 24, 2022

**PERRYSBURG TOWNSHIP  
WOOD COUNTY**

**SCHEDULE OF FINDINGS  
2 CFR § 200.515  
DECEMBER 31, 2020**

<b>1. SUMMARY OF AUDITOR'S RESULTS</b>
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<b>(d)(1)(i)</b>	<b>Type of Financial Statement Opinion</b>	Unmodified
<b>(d)(1)(ii)</b>	<b>Were there any material weaknesses in internal control reported at the financial statement level (GAGAS)?</b>	Yes
<b>(d)(1)(ii)</b>	<b>Were there any significant deficiencies in internal control reported at the financial statement level (GAGAS)?</b>	Yes
<b>(d)(1)(iii)</b>	<b>Was there any reported material noncompliance at the financial statement level (GAGAS)?</b>	No
<b>(d)(1)(iv)</b>	<b>Were there any material weaknesses in internal control reported for major federal programs?</b>	No
<b>(d)(1)(iv)</b>	<b>Were there any significant deficiencies in internal control reported for major federal programs?</b>	No
<b>(d)(1)(v)</b>	<b>Type of Major Programs' Compliance Opinion</b>	Unmodified
<b>(d)(1)(vi)</b>	<b>Are there any reportable findings under 2 CFR § 200.516(a)?</b>	No
<b>(d)(1)(vii)</b>	<b>Major Programs (list):</b>	Coronavirus Relief Fund - CFDA #21.019
<b>(d)(1)(viii)</b>	<b>Dollar Threshold: Type A/B Programs</b>	Type A: > \$ 750,000 Type B: all others
<b>(d)(1)(ix)</b>	<b>Low Risk Auditee under 2 CFR § 200.520?</b>	No

<b>2. FINDINGS RELATED TO THE FINANCIAL STATEMENTS REQUIRED TO BE REPORTED IN ACCORDANCE WITH GAGAS</b>
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**FINDING NUMBER 2020-001**

**Material Weakness – Financial Reporting**

In our audit engagement letter, as required by AU-C Section 210, *Terms of Engagement*, paragraph .06, management acknowledged its responsibility for the preparation and fair presentation of their financial statements; this responsibility includes designing, implementing and maintaining internal control relevant to preparing and fairly presenting financial statements free from material misstatement, whether due to fraud or error as discussed in AU-C Section 210 paragraphs .A14 & .A16.

Distributions to Other Governments expenditures in the amount of \$130,470 were incorrectly classified as Distributions on Behalf of Employees in the Custodial Funds.

This error was not identified and corrected as part of the Township preparing its financial statements due to deficiencies in the Township's internal controls over financial statement monitoring. Failure to complete accurate financial statements could lead to the Board making misinformed decisions. The accompanying financial statements have been adjusted to correct this error. In addition to the adjustment noted above, we also identified an additional error in the amount of \$127,172 that we have brought to the Township's attention.

To help ensure the Township's financial statements and notes to the financial statements are complete and accurate, the Township should adopt policies and procedures, including a final review of the financial statements and notes to the financial statements by the Treasurer and the Board of Trustees, to help identify and correct errors and omissions.

**Officials' Response:**

See Corrective Action Plan.

**FINDING NUMBER 2020-002**

**Significant Deficiency – Accounting System**

Benefits of effectively and efficiently utilizing an accounting software program include increased accuracy of financial information by reducing or eliminating human errors in calculation, time savings and more accurate reporting. Township utilized Software Solutions (SSI) for its accounting needs during 2020. SSI is utilized by over 350 local governments across ten states and comes with a communication and education program for its clients.

The Township did not fully utilize the functionalities of SSI. The Township was unable to provide a system report which showed budget versus actual information or a report that showed the vendor and description of expenditures. These types of reports would be very useful to the Board of Trustees and Finance Committee as a monitoring control. In addition, the Township was unable to generate annual financial statements out of the software. As a result, the annual report was manually prepared and there were errors noted in the rollup of the revenue and expenditure accounts from the system to the financial statements. The financial statement preparer also moved revenues and expenditures from one fund type to another without the Township adjusting its records. This resulted in the revenues, expenditures, and ending fund balances on the financial statements not agreeing to the system. Adjustments have been posted by the Fiscal Officer to update the accounting system.

The Township should utilize a single accounting system that presents and reconciles all of the activity recorded by the Township. The Township could either contact SSI to obtain training on the software to fully utilize its functionalities or look at acquiring another software program that might be more apt for the Township's needs. This would make more informative reports available and would eliminate the human error related to compiling the financial statements as the computer would automatically generate the report for the Township at year end, as well as reduce the possibility of error and fraud going undetected.

**Officials' Response:**

See Corrective Action Plan.

**FINDING NUMBER 2020-003**

**Significant Deficiency – Bank Reconciliations**

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

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

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

During 2020, the Township Accounting Secretary and Fiscal Officer were each responsible for doing a portion of the monthly bank reconciliation; the Fiscal Officer reconciled the investments, and the Accounting Secretary reconciled the demand deposit accounts. The two sets of figures are presented on a bank reconciliation report, but they are not totaled and there was no indication of the bank reconciliation being agreed to the book balance. Since the Accounting Secretary is the person who post the transactions, it was not an effective control for her to perform the monthly bank reconciliation. The Township reported previous month's investment income that was posted during the current month as a reconciling item on the bank reconciliation. The investment accounts' bank balance were calculated based on the reconciling item and did not agree to the bank statements from the financial institution. In addition, the Trustees reviewed a cash position and bank report; however, because of the presentation of the bank reconciliation these reviews could not be effective.

Additionally, the bank reconciliations did not include support for the amounts for four of the Township's CDs in 2020. To be an effective control, the reconciliation must provide supporting documentation for all the amounts used in the reconciliation, and this support should be reviewed and verified by the Trustees or Finance Committee. Failure to correctly reconcile monthly increases the possibility that the Township will not be able to identify, assemble, analyze, classify, and record its transactions correctly or to document compliance with finance related legal and contractual requirements. Further, the lack of accurate monthly reconciliations increases the risk of theft/fraud over the cash cycle and could lead to inaccurate reporting in the annual financial statements.

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

**Officials’ Response:**

See Corrective Action Plan.

**3. FINDINGS FOR FEDERAL AWARDS**

None.



**Perrysburg Township**, *Established 1823*  
26609 Lime City Road Perrysburg, Ohio 43551  
Phone: 419.872.8861 Fax: 419.872.8889

[www.perrysburgtownship.us](http://www.perrysburgtownship.us)

**TRUSTEES**  
Gary Britten  
Robert Mack  
Joe Schaller

**FISCAL OFFICER**  
Hannah Nelson

**ADMINISTRATOR**  
Walter Celley

**SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS**  
**2 CFR 200.511(b)**  
**DECEMBER 31, 2020**

<b>Finding Number</b>	<b>Finding Summary</b>	<b>Status</b>	<b>Additional Information</b>
2019-001	Ohio Rev. Code § 5705.10(C) for posting of revenue to wrong fund.	Partially corrected and reissued in the Management Letter.	Issue was partially addressed through the reporting process, however, a custodial fund will be established for the cemetery activity to address this issue.
2019-002	Significant deficiency for weaknesses in accounting system.	Not corrected and reissued as Finding 2020-002 in this report.	Issue had not been addressed, however, the Township will be converting to UAN in 2022 where proper monthly accounting will be performed.
2019-003	Significant deficiency for weaknesses in bank reconciliations.	Not corrected and reissued as Finding 2020-003 in this report.	Issue had not been addressed, however, the Township will be converting to UAN in 2022 where proper monthly accounting will be performed.

*Notice: Ohio has a very broad public records law. Most written communications to or from Perrysburg Township officials/employees regarding Township business are public records available to the public and media. This communication may be subject to public disclosure.*



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---

**CORRECTIVE ACTION PLAN**  
**2 CFR § 200.511(c)**  
**DECEMBER 31, 2020**

**Finding Number:** 2020-001  
**Planned Corrective Action:** A custodial fund will be established for the receipt and disbursement of Fort Meig's Cemetery funds from Wood County.  
**Anticipated Completion Date:** 03/01/2022  
**Responsible Contact Person:** Hannah Nelson, Fiscal Officer

**Finding Number:** 2020-002  
**Planned Corrective Action:** The Township will be converting to UAN from Software Solutions. Software Solutions has limited capabilities in reporting as compared to more updated and supported systems such as UAN as is our understanding upon speaking with support staff for assistance.  
**Anticipated Completion Date:** 03/01/2022  
**Responsible Contact Person:** Hannah Nelson, Fiscal Officer

**Finding Number:** 2020-003  
**Planned Corrective Action:** The current accounting system (Software Solutions) does not offer a "reconciliation" feature to reconcile bank accounts to the accounting system therefore, the prior fiscal officer was performing incorrect manual reconciliations. Fiscal year 2021 will have to be reconciled in the same fashion, however, the Township is planning on converting to UAN in the first quarter of 2022 which will resolve this issue and proper reconciliations can and will be performed upon this transition.  
**Anticipated Completion Date:** 03/01/2022  
**Responsible Contact Person:** Hannah Nelson, Fiscal Officer

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# OHIO AUDITOR OF STATE KEITH FABER



**PERRYSBURG TOWNSHIP**

**WOOD 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 2/8/2022**

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](http://www.ohioauditor.gov)