

OHIO AUDITOR OF STATE
KEITH FABER



City of Alliance
Stark County, Ohio

Termination of Fiscal Watch

Local Government Services Section

City of Alliance, Stark County

Termination of Fiscal Watch

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City of Alliance Financial Forecast
For the Years Ending December 31, 2024, through December 31, 2026

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OHIO AUDITOR OF STATE KEITH FABER



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Termination of Fiscal Watch

Pursuant to a request from the Mayor of the City of Alliance to remove the City from fiscal watch, the Auditor of State has conducted a review of the financial condition of the City as of December 31, 2023. This review has determined that the City of Alliance no longer meets the fiscal watch conditions set forth in Section 118.022 of the Ohio Revised Code. Accordingly, the City of Alliance's status of fiscal watch is hereby terminated as of December 17, 2024.

Accordingly, on behalf of the Auditor of State, this report is hereby submitted and filed with Andrew Grove, Mayor, and the Stark County Budget Commission.

A handwritten signature in black ink that reads "Keith Faber".

Keith Faber
Auditor of State
Columbus, Ohio

December 17, 2024

City of Alliance, Stark County

Termination of Fiscal Watch

Introduction

The Auditor of State, in accordance with Section 118.021 of the Ohio Revised Code, is required to declare a city to be in a state of fiscal watch if it is determined that the city meets any one of the four conditions described in Section 118.022 of the Ohio Revised Code. These conditions are:

1. Significant accounts that have been due and payable for more than thirty days;
2. Substantial deficit fund balances;
3. Positive fund balances which exceed the balance in money and marketable securities held by the City; and
4. A forecasted deficit in the City's general fund for the current year.

At the request from the Mayor of the City of Alliance (the City), a financial analysis was performed for the City to determine whether the City's financial condition met one of the criteria for the declaration of fiscal watch. As a result of the analysis, on May 31, 2018, the Auditor of State declared the City of Alliance to be in fiscal watch based on the failure to submit a proposal for correcting the conditions that prompted the declaration of fiscal caution by the extended deadline.

In order to be removed from fiscal watch, the fiscal watch condition that resulted in the City being declared in fiscal watch must be eliminated and no new conditions may exist.

At the request of the Mayor of the City of Alliance on April 15, 2024, the Auditor of State performed a financial analysis of the City's financial condition to determine if the City had improved its financial condition and eliminated the fiscal watch condition that warranted the fiscal watch declaration on May 31, 2018.

This report provides a detailed description of each condition, the specific procedures performed to determine if any of the conditions still existed as of December 31, 2023, and the corresponding results of our analysis.

General and Special Funds Accounts Payable

Section 118.022(A)(1) of the Ohio Revised Code defines a fiscal watch condition as the existence of either of the following situations:

- (a) All accounts that were due and payable from the general fund of a municipal corporation, county, or township at the end of the preceding fiscal year that had been due and payable for at least thirty days at the end of the fiscal year or to which a penalty was added for failure to pay by the end of the fiscal year, less the year-end balance in the general fund, exceeded one-twelfth of the general fund budget for that year.
- (b) All accounts that were due and payable at the end of the preceding fiscal year from all funds of a municipal corporation, county, or township and that had been due and payable for at least thirty days at the end of the fiscal year or to which a penalty was added for failure to pay by the end of the fiscal year, less the year-end balance in the general fund and in the respective special funds available to pay those accounts, exceeded one-twelfth of the available revenues during the preceding fiscal year, excluding nonrecurring receipts, of the general fund and of all special funds from which such accounts are payable.

City of Alliance, Stark County

Termination of Fiscal Watch

We prepared a schedule of accounts payable as of December 31, 2023, that were due and payable from the general fund, and that had been due and payable for at least thirty days or to which a penalty had been added for failure to pay as of December 31, 2023, including, but not limited to, final judgments, fringe benefit payments due and payable, and amounts due and payable to persons and other governmental entities, including any interest and penalties. From this amount, we subtracted the year-end fund balance available in the general fund to determine if the accounts payable in excess of the available fund balance exceeded one-twelfth of the general fund budget for that year.

Schedule I

General Fund Accounts Payable Over 30 Days Past Due
Ohio Revised Code Section 118.022(A)(1)
As of December 31, 2023

Fund	Payables Over 30 Days Past Due	General Fund Balance Available	Payables in Excess of Available Balance	One-Twelfth of General Fund Budget	Accounts Payable in Excess of General Fund Budget
General	\$494	\$4,734,986	\$0	\$1,162,690	\$0

We prepared a schedule of accounts payable (as defined above) for all funds which were at least thirty days past due or to which a penalty was added as of December 31, 2023. From this amount, we subtracted the year-end fund balance available to pay such outstanding bills. We then determined if the accounts payable in excess of the available fund balance exceeded one-twelfth of the available revenues during 2023, excluding non-recurring receipts, of the general fund and of all special funds from which such accounts are lawfully payable.

Schedule II

Accounts Payable from All Funds Over 30 Days Past Due
Ohio Revised Code Section 118.022(A)(1)
As of December 31, 2023

Fund	Payables Over 30 Days Past Due	Fund Balance Available	Payables in Excess of Available Balance	One-Twelfth of Available Budget/ Revenues	Accounts Payable in Excess of Available Budget/ Revenues
General	\$494	\$4,734,986	\$0	\$1,162,690	\$0
Housing and Urban Development	3,445	0	3,445	42,060	0
Total	\$3,939	\$4,734,986	\$3,445	\$1,204,750	\$0

Conclusion: Schedule I indicates that as of December 31, 2023, a fiscal watch condition does not exist under Section 118.022(A)(1)(a) of the Ohio Revised Code. Accounts payable from the general fund which were at least thirty days past due at December 31, 2023, did not exceed the available fund balance of the

City of Alliance, Stark County

Termination of Fiscal Watch

general fund. Schedule II indicates that as of December 31, 2023, a fiscal watch condition does not exist under Section 118.022(A)(1)(b) of the Ohio Revised Code. Accounts payable from all funds which were at least thirty days past due at December 31, 2023, less the balances in the funds as of December 31, 2023, did not exceed one-twelfth of the available revenues as of December 31, 2023.

Deficit Fund Balances

Section 118.022(A)(2) of the Ohio Revised Code defines a fiscal watch condition as:

The existence of a condition in which the aggregate of deficit amounts of all deficit funds at the end of the preceding fiscal year, less the total of any year-end balance in the general fund and in any special fund that may be transferred as provided in Section 5705.14 of the Ohio Revised Code to meet such deficit, exceeded one-twelfth of the total of the general fund budget for that year and the receipts to those deficit funds during that year other than from transfers from the general fund.

We subtracted the City’s accounts payable and encumbrances from adjusted cash balances to determine the adjusted aggregate funds with deficit fund balances at December 31, 2023. We then calculated one-twelfth of the general fund budget and one-twelfth of actual receipts for those deficit funds and determined whether the deficit balances exceeded these amounts. We also identified fund balance available for transfer from the general fund and any special funds and subtracted this from the aggregate sum of deficit balances in excess of one-twelfth of revenues to arrive at the unprovided portion of deficit funds.

Schedule III

Deficit Fund Balances
Ohio Revised Code Section 118.022(A)(2)
As of December 31, 2023

Fund	Cash Fund Balances	Less Accounts Payable and Encumbrances	Adjusted Aggregate Sum of Funds with Deficit Balances	One-Twelfth General Fund Budget/Fund receipts	Unprovided Portion of Aggregate (Deficit)
Housing and Urban Development	(161,570)	\$72,727	\$(234,297)	\$42,060	(\$192,237)
Sewer Surplus Reserve	1,128,216	1,137,104	(8,888)	737,762	0
	<u>\$966,646</u>	<u>\$1,209,831</u>	<u>\$(243,185)</u>	<u>\$779,822</u>	<u>(192,237)</u>
Funds Available for Transfer:					
General					3,988,647
Total Provided Portion of Aggregate Deficit Funds					<u>\$3,796,410</u>

Conclusion: Schedule III indicates a fiscal watch condition does not exist under Section 118.022(A)(2) of the Ohio Revised Code as of December 31, 2023. The aggregate of deficit amounts of all deficit funds as of December 31, 2023, less the total of any year-end balance in the general fund and any special fund that may be transferred to meet such deficit, did not exceed one-twelfth of the total of the general fund budget and the receipts to those deficit funds during that year other than transfers from the general fund.

City of Alliance, Stark County

Termination of Fiscal Watch

Treasury Deficiency

Section 118.022(A)(3) of the Ohio Revised Code defines a fiscal watch condition as:

The existence of a condition in which, at the end of the preceding fiscal year, moneys and marketable investments in or held for the unsegregated treasury of a municipal corporation, county, or township, minus outstanding checks and warrants, were less in amount than the aggregate of the positive balances of the general fund and those special funds, the purposes of which the unsegregated treasury is held to meet, and such deficiency exceeded one-twelfth of the total amount received into the unsegregated treasury during the preceding fiscal year.

We calculated the unsegregated treasury balance of the City as of December 31, 2023. From the treasury balance, we subtracted the aggregate sum of all positive fund balances, the purpose of which the unsegregated treasury is held to meet, to determine the treasury deficiency.

Schedule IV

Treasury Balance
Ohio Revised Code Section 118.022(A)(3)
As of December 31, 2023

	<u>Amounts at December 31, 2023</u>
Treasury Balance:	
Chase Bank Accounts	\$2,885,980
US Bank Accounts	34,043,752
STAR Ohio	460,432
Adjustments:	
Outstanding Checks	(293,454)
Outstanding BWC Payment	(248,434)
Credit Card Refund	150
Vision Adjustment	293
Total Adjusted Treasury Balance	<u>36,848,719</u>
Less Positive Fund Balances:	
General	4,765,740
Street Maintenance and Repair	881,852
City Income Tax	35,000
L.E. Professional	62,891
Byrne Justice Assistance	114
State Highway	233,644
Federal Equitable Sharing	43,492
Law Enforcement Trust	40,700
City Motor Vehicle License Tax	105,245
Indigent Driver's Interlock and Alcohol Monitoring	241,079
Indigent Driver Alcohol Treatment	89,327
Enforcement and Education	9,193

(continued)

City of Alliance, Stark County

Termination of Fiscal Watch

Schedule IV
(continued)

Treasury Balance
Ohio Revised Code Section 118.022(A)(3)
As of December 31, 2023

Amounts at
December 31, 2023

Less Positive Fund Balances (continued):	
Muni Court Legal Research	\$65,203
Muni Court Computer	97,897
E-cite	16,687
WIC Food Program	10,162
HIV/AIDS State Grant	16,052
Food Service	320
Litter Control	8,618
State Misdemeanant Grant	10,568
Alliance Area Senior Citizens	3,242
Water Income Tax	521,561
Street Income Tax	2,036,236
Municipal Road	3,353
Home Administration	4,491
CDBG Housing Rehabilitation	40,939
Tax Incentive Review	1,000
UDAG Revolving Loan	3,086,056
CDBG Rental Rehabilitation	645
Land Use Study	4,144
Immunization Grant	43,615
Municipal Court Alternative Dispute Resolution	24,120
Court Security Grant	2
Municipal Court Security	60,628
Court Immobilization	14,261
Storm/Sanitary Sewer	504
OneOhio Opioid	41,532
Department of Youth	546
School Resource Officer	3,877
Parking Lot Maintenance	8,502
Land Reutilization	983
Park Resource	99
Park Levy	24,456
Local Fiscal Recovery	7,507,972
Bond Retirement	43,850
Master Capital Improvement	2,453,458
Judge's Special Project	171,345
Water	4,089,780
Water Replacement	468,788
Water Surplus	1,741,982
Sewer	4,557,755
Sewer Surplus Reserve	1,128,216
Cemetery	26,276
	(continued)

City of Alliance, Stark County

Termination of Fiscal Watch

Schedule IV
(continued)

Treasury Balance
Ohio Revised Code Section 118.022(A)(3)
As of December 31, 2023

	Amounts at <u>December 31, 2023</u>
Less Positive Fund Balances (continued):	
Robertson Community Center	\$116,793
Community Improvement	429,683
Gasoline Revolving	6,869
Supply Revolving	179,694
Employee Benefits Self-Insurance	108,572
Fire Pension	10,000
Police Pension	10,000
Cemetery Endowment	874,432
Auditor Transfer	365,730
Payroll Clearing	<u>60,518</u>
Total Positive Fund Balances	<u>37,010,289</u>
Treasury Deficit	(161,570)
One-Twelfth Treasury Receipts	<u>3,907,002</u>
Treasury Surplus	<u><u>\$3,745,432</u></u>

Conclusion: Schedule IV indicates that a fiscal watch condition does not exist under Section 118.022(A)(3) of the Ohio Revised Code as of December 31, 2023. The treasury balance less the positive fund balances did not exceed one-twelfth of the treasury receipts as of December 31, 2023.

Forecasted General Fund Deficit

Section 118.022(A)(4) of the Ohio Revised Code defines a fiscal watch condition as:

The existence of a condition in which, based on an examination of the financial forecast approved by the legislative authority of a municipal corporation, county, or township, the Auditor of State certifies that the general fund deficit at the end of the current fiscal year will exceed one-twelfth of the general fund revenue from the preceding fiscal year.

Financial Forecast

Financial forecasting is an important management tool to assist the City in making sound financial decisions for avoiding a fiscal crisis in the future. A three-year forecast was prepared. After examining the financial forecast, the Auditor of State rendered a non-adverse report. The financial forecast is contained in Appendix A.

City of Alliance, Stark County

Termination of Fiscal Watch

Summary

This analysis indicates that the fiscal watch conditions that existed at December 31, 2016, have been eliminated. The improvement in the City of Alliance's financial condition justifies the City's release from fiscal watch.

Because the above procedures were not sufficient to constitute an audit made in accordance with generally accepted auditing standards, we do not express an opinion on any of the specific accounts and fund balances referred to above. Had we performed additional procedures or had we prepared an audit of the financial statements in accordance with generally accepted auditing standards, other matters might have come to our attention that would have been reported.

APPENDIX A

**City of Alliance
Stark County, Ohio**

Financial Forecast

For the Years Ending December 31, 2024, through December 31, 2026

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City of Alliance, Stark County

Financial Forecast

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Mayor & Members of Council
City of Alliance
504 East Main Street
Alliance, Ohio 44601

Based upon the requirement set forth in section 118.022(A)(4) of the Ohio Revised Code, the Local Government Services Section of the Auditor of State's Office has examined the accompanying forecasted statements of revenues, expenditures, and changes in fund balance of the general fund of the City of Alliance, for the three years ending December 31, 2026. These statements are presented on the budget basis of accounting used by the City of Alliance rather than on generally accepted accounting principles. The City of Alliance's management is responsible for the forecast. Our responsibility is to determine whether the City has met the criteria that allows for the fiscal watch to be terminated.

Based on our examination of the accompanying forecast, there is nothing in the forecast nor has anything come to our attention that indicates the fiscal watch should not be terminated. However, some assumptions inevitably will not materialize and unanticipated events and circumstances may occur; therefore, the actual results of operations during the forecast period will vary from the forecast and the variations may be material.

This report is intended solely for the use of the City of Alliance and should not be used for any other purpose. We have no responsibility to update this report for events and circumstances occurring after the date of this report.

A handwritten signature in black ink that reads "Keith Faber".

Keith Faber
Auditor of State
Columbus, Ohio

November 20, 2024

Efficient • Effective • Transparent

City of Alliance, Stark County
Statement of Revenues, Expenditures and Changes in Fund Balance - Budget Basis
For the Years Ended December 31, 2021 through 2023, Actual
and Ending December 31, 2024 through 2026, Forecasted
General Fund

	2021 Actual	2022 Actual	2023 Actual	2024 Forecasted	2025 Forecasted	2026 Forecasted
Revenues						
Property Taxes	\$827,000	\$963,000	\$951,000	\$975,000	\$1,289,000	\$1,289,000
Municipal Income Tax	9,053,000	10,479,000	10,309,000	10,220,000	10,488,000	10,785,000
Hotel/Motel Tax	114,000	140,000	155,000	142,000	142,000	142,000
Intergovernmental	734,000	822,000	774,000	741,000	803,000	803,000
Fines and Forfeitures	442,000	408,000	385,000	412,000	412,000	412,000
Fees, Licenses and Permits	122,000	189,000	135,000	131,000	131,000	131,000
Interest	35,000	56,000	140,000	299,000	320,000	304,000
Other	902,000	918,000	940,000	939,000	884,000	911,000
Total Revenues	12,229,000	13,975,000	13,789,000	13,859,000	14,469,000	14,777,000
Expenditures						
Current:						
Police						
Personal Services	3,668,000	3,820,000	4,009,000	4,370,000	4,670,000	4,731,000
Other	368,000	401,000	403,000	430,000	443,000	456,000
Total Police	4,036,000	4,221,000	4,412,000	4,800,000	5,113,000	5,187,000
Fire						
Personal Services	2,388,000	2,899,000	2,818,000	2,759,000	2,972,000	3,031,000
Other	184,000	229,000	214,000	226,000	232,000	239,000
Total Fire	2,572,000	3,128,000	3,032,000	2,985,000	3,204,000	3,270,000
Fire Communications						
Other	5,000	0	0	0	0	0
General Administration Safety						
Personal Services	643,000	664,000	739,000	723,000	754,000	765,000
Other	339,000	331,000	393,000	379,000	390,000	402,000
Total General Administration Safety	982,000	995,000	1,132,000	1,102,000	1,144,000	1,167,000
Health						
Personal Services	570,000	628,000	666,000	755,000	776,000	783,000
Other	210,000	144,000	134,000	142,000	145,000	148,000
Total Health	780,000	772,000	800,000	897,000	921,000	931,000
Engineering/Building/ Planning Commission						
Personal Services	209,000	204,000	219,000	228,000	241,000	245,000
Other	28,000	20,000	19,000	24,000	25,000	25,000
Total Engineering/Building/ Planning Commission	237,000	224,000	238,000	252,000	266,000	270,000
Storm Sewer						
Personal Services	72,000	59,000	48,000	51,000	54,000	55,000
Mayor						
Personal Services	151,000	143,000	137,000	151,000	122,000	125,000
Other	3,000	3,000	4,000	4,000	4,000	4,000
Total Mayor	154,000	146,000	141,000	155,000	126,000	129,000
Senior Center						
Personal Services	\$62,000	\$65,000	\$67,000	\$76,000	\$78,000	\$80,000

(continued)

City of Alliance, Stark County
Statement of Revenues, Expenditures and Changes in Fund Balance - Budget Basis
For the Years Ended December 31, 2021 through 2023, Actual
and Ending December 31, 2024 through 2026, Forecasted
General Fund (continued)

	2021 Actual	2022 Actual	2023 Actual	2024 Forecasted	2025 Forecasted	2026 Forecasted
Auditor						
Personal Services	\$144,000	\$152,000	\$179,000	\$186,000	\$179,000	\$184,000
Other	21,000	21,000	19,000	25,000	26,000	26,000
Total Auditor	165,000	173,000	198,000	211,000	205,000	210,000
Street Transportation						
Capital Outlay	1,149,000	0	0	0	0	0
Treasurer						
Personal Services	5,000	5,000	6,000	11,000	12,000	12,000
Other	0	1,000	0	0	0	0
Total Treasurer	5,000	6,000	6,000	11,000	12,000	12,000
Law Director						
Personal Services	281,000	290,000	286,000	331,000	343,000	346,000
Other	6,000	4,000	5,000	5,000	5,000	5,000
Total Law Director	287,000	294,000	291,000	336,000	348,000	351,000
Council/Council Clerk						
Personal Services	51,000	53,000	55,000	104,000	107,000	109,000
Other	2,000	2,000	2,000	2,000	2,000	3,000
Total Council/Council Clerk	53,000	55,000	57,000	106,000	109,000	112,000
Judge						
Personal Services	275,000	268,000	297,000	327,000	346,000	351,000
Other	8,000	7,000	7,000	8,000	9,000	9,000
Total Judge	283,000	275,000	304,000	335,000	355,000	360,000
Probation						
Personal Services	71,000	73,000	76,000	77,000	76,000	77,000
Other	1,000	1,000	0	0	0	0
Total Probation	72,000	74,000	76,000	77,000	76,000	77,000
Clerk of Court						
Personal Services	375,000	382,000	420,000	448,000	520,000	530,000
Other	43,000	37,000	52,000	59,000	60,000	62,000
Total Clerk of Court	418,000	419,000	472,000	507,000	580,000	592,000
Civil Service						
Personal Services	16,000	19,000	20,000	21,000	21,000	21,000
Other	4,000	23,000	7,000	8,000	8,000	8,000
Total Civil Service	20,000	42,000	27,000	29,000	29,000	29,000
City Buildings Maintenance						
Personal Services	66,000	67,000	70,000	76,000	82,000	84,000
Other	293,000	285,000	208,000	235,000	242,000	249,000
Total City Building Maintenance	\$359,000	\$352,000	\$278,000	\$311,000	\$324,000	\$333,000

(continued)

City of Alliance, Stark County
Statement of Revenues, Expenditures and Changes in Fund Balance - Budget Basis
For the Years Ended December 31, 2021 through 2023, Actual
and Ending December 31, 2024 through 2026, Forecasted
General Fund (continued)

	2021 Actual	2022 Actual	2023 Actual	2024 Forecasted	2025 Forecasted	2026 Forecasted
General Administration						
Personal Services	\$58,000	\$42,000	\$87,000	\$124,000	\$136,000	\$139,000
Other	124,000	168,000	167,000	164,000	169,000	175,000
Capital Outlay	3,000	0	0	0	0	0
Total Administration	<u>185,000</u>	<u>210,000</u>	<u>254,000</u>	<u>288,000</u>	<u>305,000</u>	<u>314,000</u>
Non-Departmental						
Other	46,000	54,000	51,000	59,000	61,000	62,000
Total Non-Departmental	<u>46,000</u>	<u>54,000</u>	<u>51,000</u>	<u>59,000</u>	<u>61,000</u>	<u>62,000</u>
<i>Total Expenditures</i>	<u>11,942,000</u>	<u>11,564,000</u>	<u>11,884,000</u>	<u>12,588,000</u>	<u>13,310,000</u>	<u>13,541,000</u>
<i>Excess of Revenue Over Expenditures</i>	<u>287,000</u>	<u>2,411,000</u>	<u>1,905,000</u>	<u>1,271,000</u>	<u>1,159,000</u>	<u>1,236,000</u>
Other Financing Sources (Uses)						
Advances In	0	115,000	119,000	20,000	0	0
Advances Ou	(115,000)	(118,000)	(17,000)	0	0	0
Transfers Out	(894,000)	(982,000)	(1,014,000)	(1,038,000)	(1,079,000)	(1,083,000)
<i>Total Other Financing Sources (Uses)</i>	<u>(1,009,000)</u>	<u>(985,000)</u>	<u>(912,000)</u>	<u>(1,018,000)</u>	<u>(1,079,000)</u>	<u>(1,083,000)</u>
<i>Changes in Fund Balance</i>	(722,000)	1,426,000	993,000	253,000	80,000	153,000
<i>Fund Balance Beginning of Year</i>	3,069,000	2,347,000	3,773,000	4,766,000	5,019,000	5,099,000
<i>Fund Balance End of Year</i>	<u>\$2,347,000</u>	<u>\$3,773,000</u>	<u>\$4,766,000</u>	<u>\$5,019,000</u>	<u>\$5,099,000</u>	<u>\$5,252,000</u>

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City of Alliance, Stark County
Summary of Significant Forecast Assumptions and Accounting Policies
For the Years Ending December 31, 2024 through 2026

Note 1 – The City

The City of Alliance (the City) located in Stark County. The City is a statutory municipal corporation established and operated under the laws of the State of Ohio. Legislative authority is vested in a seven-member Council and a Council President. Council has three members who are elected at-large and four who are elected from wards, all for two-year terms. The presiding officer is the President of Council, who is elected by City voters for a two-year term.

The City's chief administrative officer is the Mayor, who is elected to a four-year term. The Mayor is responsible for basic city services such as police, fire, streets, parks, water and sewer utilities, and community development. The Mayor appoints a Director of Public Safety/Service, department heads, boards, and commissions.

The City's chief financial officer is the Auditor, who is elected to a four-year term. The Auditor is responsible for keeping financial records and preparing financial reports of the City. The City's Treasurer is elected to a four-year term. The Treasurer is responsible for income tax and other revenue collections of the City. The Treasurer is the custodian of all monetary assets and is responsible for deposits and investments.

The City's chief legal counsel is the Law Director, who is elected to a four-year term. The Law Director represents the City in all its cases. Alliance has one Municipal Judge and a Clerk of Court, each of whom are elected to six-year terms.

Effective January 18, 2018, the Auditor of State declared the City of Alliance to be in a state of "Fiscal Caution" in accordance with Section 118.025 of the Ohio Revised Code. The declaration was based on a review of fund financial data. The City of Alliance had 17 funds at December 31, 2016, and 13 funds at December 31, 2015, with a low year-end carrying balance, including the general fund, such that the balance represented an amount less than one month of expenditures, and there were not sufficient resources in the general fund or any other fund that could be legally transferred to subsidize the funds. Section 118.025(E) of the Ohio Revised Code states that if the Auditor of State finds that a municipal corporation declared to be in fiscal caution has not made reasonable proposals or taken action to discontinue or correct the fiscal practices that prompted the declaration of fiscal caution, and, if the Auditor of State considers it necessary to prevent further fiscal decline, the Auditor of State may determine that the municipal corporation should be in a state of fiscal watch. On May 31, 2018, the Auditor of State's Office declared the City of Alliance to be in a state of "Fiscal Watch" in accordance with Section 118.025(E) of the Ohio Revised Code. The declaration was the result of the City's failure to submit a proposal for correcting the conditions that prompted the declaration of fiscal caution by the extended deadline date.

The City of Alliance provides fire and police protection, parks and recreation, planning, zoning, street maintenance and repair, municipal court and general administrative services. The major departments include administration, fire, police, service, water, and sewer. The administration includes the Mayor, Council, Law Director, Auditor, Treasurer, and Director of Public Safety/Service. The operation of each of these services and departments is directly controlled by City Council through the budgetary process.

Note 2 – Nature of Presentation

This financial forecast presents, to the best of the City's knowledge and belief, the expected revenues and expenditures and changes in fund balance for the forecasted period. Accordingly, the forecast reflects the City's judgment, as of November 20, 2024, the date of the forecast, the expected conditions, and its expected

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course of action. The assumptions disclosed herein are those that management believes are significant to the forecast. There will usually be differences between the forecasted and actual results because events and circumstances frequently do not occur as expected, and those differences may be material.

The forecast presents only the general fund which is significant to the operations of the City. The general fund accounts for all financial resources except those required to be accounted for in another fund. The general fund is available to the City for any purpose provided it is expended or transferred according to the general laws of Ohio.

Note 3 – Summary of Significant Accounting Policies

A. Basis of Accounting

This financial forecast has been prepared on a basis of cash receipts, disbursements and encumbrances, which is consistent with the budget basis (non-GAAP) of accounting used to prepare the historical financial statements. Under this basis of accounting, certain revenue and related assets are recognized when received rather than when earned, and certain expenditures are recognized when paid rather than when the obligation is incurred. However, by virtue of Ohio law, the City is required to maintain the encumbrance method of accounting. This method requires purchase orders, contracts, and other commitments for the expenditure of monies to be recorded as the equivalent of an expenditure in order to reserve that portion of the applicable appropriation and to determine and maintain legal compliance.

B. Fund Accounting

The City maintains its accounting records in accordance with the principles of “fund” accounting. Fund accounting is a concept developed to meet the needs of governmental entities in which legal or other restraints require the segregation of specific revenues and expenditures. The transactions of each fund are reflected in a self-balancing group of accounts, an accounting entity that stands separate from the activities reported in other funds. The restrictions associated with each class of funds are as follows:

Governmental Funds

General Fund The general fund is the operating fund of the City and is used to account for and report all financial resources except those required to be accounted for in another fund. The general fund balance is available to the City for any purpose provided it is disbursed or transferred in accordance with Ohio Law.

Special Revenue Funds Special revenue funds are used to account for and report the proceeds of specific revenue sources that are restricted or committed to expenditures for specific purposes other than debt service or capital projects.

Debt Service Funds Debt service funds are used to account for and report financial resources that are restricted, committed or assigned to expenditures for principal, interest and related costs.

Capital Projects Funds Capital projects funds are to account for and report financial resources that are restricted, committed or assigned for the acquisition or construction of major capital facilities and other capital assets (other than those financed by the enterprise funds).

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Permanent Funds Permanent funds should be used to account for and report resources that are legally restricted to the extent that only earnings, and not principal, may be used for the benefit of the City or its residents.

Proprietary Funds

Enterprise Funds Enterprise funds may be used to account for and report any activity for which a fee is charged to external users for goods or services.

Internal Service Funds Internal service funds account for and report the financing of services provided by one department or agency to other departments or agencies of the City on a cost-reimbursement basis.

Fiduciary Funds The fiduciary fund category is split into four classifications: pension and other employee benefit trust funds, investment trust funds, private-purpose trust funds, and custodial funds. Trust funds are distinguished from custodial funds by the existence of a trust agreement or equivalent arrangement that has certain characteristics. Custodial funds are used to report fiduciary activities that are not required to be reported in a trust fund.

C. Budgetary Process

The budgetary process is prescribed by provisions of the Ohio Revised Code and entails the preparation of the budgetary documents within an established timetable. 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 certificate of estimated resources and the appropriations ordinance are subject to amendment throughout the year with the legal restriction that appropriations cannot exceed estimated resources, as certified. All funds, other than custodial funds, are legally required to be budgeted and appropriated.

Tax Budget A budget of estimated cash receipts and disbursements is submitted to the Stark County Auditor, as secretary of the County Budget Commission, by August 20 of each year, for the succeeding year.

Estimated Resources The County Budget Commission certifies its actions to the City by September 1. As part of this certification, the City receives the official certificate of estimated resources, which states the projected receipts of each fund. On or about January 1, the certificate of estimated resources is amended to include any unencumbered balances from the preceding year. Prior to December 31, the City must revise its budget so that total contemplated expenditures from any funds during the ensuing year will not exceed the amount stated in the certificate of estimated resources. The revised budget then serves as the basis for the annual appropriation measure.

Appropriations If the annual appropriation measure for the full year is not ready for approval by Council, a temporary appropriation ordinance to control expenditures may be passed on or about January 1 of each year. A temporary appropriation measure remains in place until the annual appropriation measure is adopted for the entire year. By March 31, an annual appropriation ordinance must be legally enacted by the City. The appropriation measure may be amended or supplemented during the year as new information becomes available.

Encumbrances The City uses the encumbrance method of accounting. Under this system, purchase orders, contracts, and other commitments for the expenditure of funds are recorded in order to reserve a portion of the applicable appropriation.

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D. Property, Plant and Equipment

Capital assets acquired or constructed for general governmental services are recorded as expenditures. Depreciation is not recorded for these capital assets as the purpose of the financial statements for the governmental services is to report the expenditures of resources, not costs.

Note 4 – Revenue Assumptions

Property Taxes Property taxes consist of real property, public utility real and personal property in the City. The County Treasurer collects property taxes for all taxing districts in the County. The City may request advances from the Stark County Auditor as the taxes are collected. When settlements are made, any amounts remaining to be distributed to the City are paid. Deductions for auditor and treasurer fees, advertising delinquent taxes, election expenses, and other fees are made at these settlement times. The amounts shown in the revenue section of the forecast represent gross property tax revenues.

State law allows for certain reductions in the form of rollbacks and homestead exemptions for residential real estate taxes. The State reimburses the City for all revenue lost due to the exemptions. The amount of the reimbursement is presented in the account “intergovernmental revenue”.

All property tax revenues are based on property valuations and levy rates. The County is required to reappraise real property every six years and update the valuations every three years between the reappraisals. The last reappraisal was completed in 2018 for taxes collected in 2019, and the last triennial update took place in 2021 for taxes collected in 2022. A current reappraisal is taking place in 2024 for taxes collected in 2025. The next triennial update will take place in 2027 for taxes collected in 2028.

The City’s assessed values upon which property tax receipts were based for the current and last three years are as follows:

<u>Class of Property</u>	<u>2021</u>	<u>2022</u>	<u>2023</u>	<u>2024</u>
Real Property	\$308,437,590	\$355,446,870	\$355,629,200	\$360,403,690
Public Utility Personal Property	<u>16,605,800</u>	<u>17,774,270</u>	<u>17,769,110</u>	<u>20,471,050</u>
Total Assessed Value	<u>\$325,043,390</u>	<u>\$373,221,140</u>	<u>\$373,398,310</u>	<u>\$380,874,740</u>

The property tax revenues are generated from inside and voted millage and receipted into the general fund, fire pension fund, police pension fund, and park levy fund. The levy type and the full tax rate are as follows:

<u>Levy Type</u>	<u>Fund</u>	<u>Year Approved Renewed</u>	<u>First Year of Collection</u>	<u>Last Year of Collection</u>	<u>Full Tax Rate (Per \$1,000 of Assessed Valuation)</u>
Inside Millage	General	n/a	n/a	n/a	\$3.40
Inside Millage	Fire Pension	n/a	n/a	n/a	.30
Inside Millage	Police Pension	n/a	n/a	n/a	.30
Current Expense	Park	2023	2024	2028	3.00
Total					<u>\$7.00</u>

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Public utility real and personal property taxes are collected and settled by the County with real estate taxes and are recorded as general property taxes. The assessed value of real property (including public utility real property) is 35 percent of estimated true value. The assessed value of public utility personal property ranges from 25 percent of true value for railroad property to 88 percent for electric transmission and distribution property.

Real property taxes are forecasted to increase in 2025 due to an increase in assessed values, then remain consistent in 2026. The assessed property values are expected to increase in 2025 due to the overall economy of the City as well as the reappraisal.

Municipal Income Tax The City levies a municipal income tax of 2 percent on all income earned within the City as well as income of residents earned outside the City. Since the income tax increase of 1.75 percent to 2 percent in July of 2007, the City gives credit for income tax up to 1.75 percent. Employers within the City are required to withhold income tax on employee compensation and remit the tax to the City either monthly or quarterly. Corporations and other individual taxpayers are required to pay their estimated tax quarterly and file a declaration and return annually.

By City ordinance, income tax proceeds, after income tax department expenditures, are to be credited to the following funds at the following percentages: 79 percent to the general fund, 10 percent to the capital improvements fund, 7 percent to the street income tax construction fund and 4 percent to the water fund. Council has the ability to reallocate the percentages, but it is expected that 79 percent will continue to be credited to the general fund for the forecasted period. Income taxes are expected to decrease slightly in 2024 due to lower business tax receipts, then increase 2.62 percent in 2025 and 2.83 percent in 2026 based on the long-term historical trend and new businesses.

Hotel/Motel Tax This tax is an occupancy tax specifically for the use of hotel/motel rooms within City limits. Based on year-to-date amounts in comparison with historical trends, the amount is expected to have a moderate decrease for 2024, then remain consistent for the forecasted period.

Intergovernmental Revenues Intergovernmental revenues mainly include local government monies and property tax allocations for homestead and rollback. The local government funds are distributed monthly by the State to the County Auditor and from the County Auditor to the City, and a smaller portion of local government funds are also distributed directly from the State to the City on a monthly basis. The property tax allocation for homestead and rollback are received from the State and are based on information provided by the County Auditor. Other intergovernmental revenues consist of liquor permits and grants.

State law grants tax relief in the form of a 10 percent reduction in residential real property tax bills. In addition, a 2.5 percent rollback is granted on residential property taxes. Tax relief is also granted to qualified elderly and disabled homeowners based on their income. The State reimburses the City for the loss of real property taxes caused by the homestead and rollback tax relief programs.

Based on year-to-date data and State projections of local government monies, intergovernmental revenues for 2024 are expected to decrease due to less local government monies. Intergovernmental revenues for 2025 are forecasted to increase due to higher homestead and rollback related to the increase in property values, as well as a small increase in local government monies based on State projections. The City is forecasting intergovernmental revenues for 2026 to be consistent with 2025.

Fines and Forfeitures The City's Municipal Court charges various fines and fees, including fees charged to other governments for court services. Municipal court fines and fees are forecasted to increase from the prior year based on the historical average, which is consistent with the year-to-date trend, then remain consistent for the forecasted period.

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Fees, Licenses and Permits Fees, licenses and permits receipts represent charges for various fees, licenses and permits to residents of the City. These receipts were higher for 2022 due to an unusually large amount for refill permits. These revenues are forecasted to decrease slightly for 2024 based on the year-to-date amount compared with the historical trend, then level off for 2025 and 2026.

Interest Interest receipts for 2024 are anticipated to increase from prior year levels due to higher interest rates and a change in the allocation of interest whereby the general fund will receive the share of interest for other funds that do not receive their own allocation of interest. The City has investments in federal agency securities, negotiable certificates of deposit, U.S. Treasury notes and bonds, a money market mutual fund, and STAR Ohio. Although interest rates are expected to decrease in 2025, interest receipts for the general fund are forecasted to increase due to the change in the allocation of interest. Interest receipts for 2026 are forecasted to decline due to decreasing interest rates; however, the impact of falling interest rates is moderated by the length of investment maturities. Total invested cash balances are also anticipated to decrease as the local fiscal recovery funds are spent down.

Other Other revenue includes various revenues, reimbursements and small donations. An increase is forecasted over the prior year due to the 2024 receipt of a reimbursement related to a paving project from 2021 and higher reimbursements for school resource officers and crossing guards, partly offset by a decrease from prior year revenue related to alley vacations. Total other revenue is forecasted to decline in 2025 as the 2024 paving reimbursement drops off, then increase in 2026 due to continuing increases in the reimbursements for school resource officers and crossing guards.

Note 5 – Expenditure Assumptions

Personal Services

Personal services expenditures represent the salaries paid to the employees and elected officials of the City relating to regular wages, overtime wages, hazard duty wages, holiday, vacation, sick and compensatory time, severance pay, and longevity for those who qualify. In addition, it includes employer contributions to the State pension systems, health insurance, dental insurance, life insurance, workers' compensation, vehicle and uniform allowances, and other compensation and benefits arising from negotiated agreements. All employees receive their compensation on a bi-weekly basis. City Council, by ordinance or negotiated agreements, sets the salary and hourly rates for elected officials and employees. The City Council includes 8 elected members, 3 at large, 4 ward people and a Council President, and 1 full-time administrative position.

The City has labor agreements with the Ohio Patrolmen's Benevolent Association (FT Patrol Officers); the Ohio Patrolmen's Benevolent Association (Dispatchers); the Fraternal Order of Police, Ohio Labor Council, Incorporated (Supervisors); the Fraternal Order of Police/Ohio Labor Council, Incorporated (Part-Time Patrol Officers); the Fraternal Order of Police, Ohio Labor Council, Incorporated (Clerical Unit); the Alliance Professional Fire Fighters Association, Local #480, AFL-CIO; the Alliance Water and Sewer Distribution Employees Association; the Alliance Administrative and Finance Employees Association; and the Federation of United Employees.

Some of the contracts include step increases, and the contracts provide for annual increases ranging from 2 to 3 percent. The firefighters union contract expired on June 30, 2024, and the newly drafted agreement is awaiting City Council approval. If approved, the new fire contract would be retroactively effective July 1, 2024, and is estimated to cost the City an additional \$106,000 in wages and related fringe benefits in calendar year 2024, followed by additional increases of \$148,000 in 2025 and \$85,000 in 2026. The other

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contracts expire between December 31, 2025, and December 31, 2026. The ordinance for non-bargaining employee wages includes 3 percent increases for 2024 and 2025. In 2023, Council adopted an ordinance that adjusted elected officials' salaries effective January 1, 2024; the ordinance also includes annual increases of 3 percent for 2025 and 2 percent for 2026.

The amounts forecasted for salaries and wages are based on the pay rates and steps from negotiated agreements or ordinances and planned staffing levels. The forecast assumes that qualified employees will continue to receive longevity increases based upon the current negotiated agreements or ordinances throughout the forecasted period. Staffing is expected to remain the same throughout the forecasted period after currently open positions are filled in 2024. For periods not covered by a negotiated agreement or ordinance, the latest pay rates have been applied with no increase. Each additional one percent increase is expected to cost the City approximately \$99,000 in personal services per year over the forecasted period as opposed to having no wage increases. This estimate includes about \$25,000 per year for firefighters covered under the new contract mentioned in the preceding paragraph.

The City has a Fire Prevention and Safety Grant paying for a portion of the costs associated with the assistant fire chief in 2024, but the grant is not forecasted to continue. The forecast assumes the general fund will absorb the associated costs in the years following the expiration of the grant award. The City also has a COPS grant paying for a portion of the costs associated with 5 police officers, including 2 school resource officers. The COPS grant funding is set to expire in 2027.

Retirements already occurring in 2024 included one police employee, two fire employees, two health employees, one planning commission employee, one mayor's office employee, one auditor's office employee, and one probation employee. Expected additional retirements for 2024 include one fire employee, with payout occurring in 2025, and one general administration safety employee. One fire employee is expected to retire in 2025 and another in 2026. The City will replace these employees, and the new hires have been included in the forecast.

The City provides medical and dental benefits to its employees under a self-insured program. Under this program, each fund and department is charged a monthly rate for each employee per month. For 2024, the monthly cost to the City for medical benefits ranges from \$746 to \$2,449 per employee per month, dependent on many factors. These factors include the selected plan type and the coverage type, including single, employee plus children, employee plus spouse, or family coverage, as well as whether or not the employee has undergone a wellness screening. The overall cost of medical insurance is expected to increase 8 percent for 2025 and 8.71 percent for 2026, based on the 2025 medical cost trend and historical trends. The City's share of health insurance is also forecasted to increase in 2025 due to a change in the employer share calculation. While dental insurance was previously included with the above medical charges, for 2024 the City is also paying a separate charge for dental of \$60 per employee per month into the employee benefit self-insurance fund. For 2025 and 2026, the City is forecasting a charge of \$50 per employee per month for dental. The City also provides employees with life insurance at no cost to the employee. The cost to the City for life insurance is \$4.50 per month for full-time employees with \$25,000 of coverage.

All full-time employees, other than non-administrative full-time police officers and firefighters, participate in the Ohio Public Employees Retirement System of Ohio (OPERS). OPERS provides retirement, disability, survivor and death benefits, and annual cost-of-living adjustments to plan members and beneficiaries. Benefits are established by Chapter 145 of the Ohio Revised Code. Employees are required to contribute 10 percent of their annual salary, and the City is required to contribute 14 percent of their annual salary.

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All full-time police officers and firefighters contribute to the Ohio Police and Fire Pension Fund (OP&F). OP&F provides retirement and disability pension benefits, annual cost-of-living adjustments, and death benefits to plan members and beneficiaries. Benefit provisions are established by the Ohio State Legislature and are codified in Chapter 742 of the Ohio Revised Code. Employees are required to contribute 12.25 percent of their annual salary, and the City is required to contribute 19.5 percent for police and 24 percent for fire of their annual salary. The City’s share of retirement benefits is paid from the police pension and fire pension funds, which are partly funded by property tax levies, with the general fund providing for the remainder through transfers.

Workers’ compensation coverage is provided by the State of Ohio. The City pays the State Workers’ Compensation System a premium based on a rate per \$100 of salaries. Similar to the pension-related benefits, workers’ compensation is expected to increase as overall wages increase.

Other

Other expenditures consist of all non-personal services expenditures of the City. These include utilities, professional services, property and casualty insurance, audit costs, office and building supplies, gas purchases, postage, etc. A concerted effort is being made by all departments to limit these expenditures. This is forecasted to continue throughout the forecasted period. Marginal increases are forecasted due to increased costs for necessary utilities and supplies.

The City is making semi-annual payments from the general fund on a specific liability incurred when the State of Ohio established the statewide system for police and firefighters in 1967. Payments are forecasted at \$24,000 per year.

Capital Outlay

Capital outlay was paid out of the general fund in 2021 for street projects. There are no forecasted capital outlay expenditures from the general fund for the forecasted period.

Note 6 – Advances and Transfers

Advances

Advances represent amounts lent to other funds to meet cash flow requirements for reimbursable grants and related indirect costs accounted for in separate funds of the City as required by State statute. City Council authorizes the advance of funds through the passage of an ordinance. Advances out in one year become advances in the following year, as the loans made by general fund are repaid by the other funds. Forecasted advances for 2024 include the return of advances from 2023 of \$17,000 and the return of advances from 2022 of \$3,000. There are no additional advances forecasted for years 2024 through 2026.

Transfers

The City expects to transfer the following amounts from the general fund during the forecasted period:

Transfer To	General Fund Transfers		
	Forecasted 2024	Forecasted 2025	Forecasted 2026
Cemetery Fund	\$125,000	\$125,000	\$125,000
Police Pension Fund	503,000	538,000	538,000
Fire Pension Fund	410,000	416,000	420,000
Total	\$1,038,000	\$1,079,000	\$1,083,000

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The transfers to the cemetery special revenue fund are projected to help subsidize operations of the cemetery. The transfers to the police pension fund and fire pension fund are to subsidize the City's employer share of pension paid for police and fire in excess of the revenue provided by the pension levies.

Note 7 – Other Funds

The City has numerous other funds that account for resources that are restricted for specific purposes. These funds are anticipated to have sufficient resources to meet their obligations during the forecasted period. In addition, there are certain funds that annually rely upon a subsidy from the general fund to meet their obligations. These subsidies are reported as transfers out and have been addressed in the transfers section above.

Employee Benefit Self-Insurance Fund

The City provides health care coverage through a self-insurance program. The City maintains an internal service fund to account for and finance its uninsured risks of loss in this program. A third-party administrator reviews all claims which are then paid by the City. The City pays a monthly rate for each employee into the internal service fund. The rate is paid by the fund that pays the salary for the employee and differs for single and family benefits. Monthly premiums are contractual or by ordinance. The fund purchases annual stop loss coverage for claims in excess of \$80,000 per person, per year. The City anticipates that the monthly rates charged during the year will be sufficient to cover the claims and administrative costs and maintain a positive cash fund balance. American Rescue Plan Act (ARPA) funding was used to supplement claims payments in 2023.

Note 8 – Contingencies

Pending Litigation

The City is party to legal proceedings. The City management is of the opinion that the ultimate disposition of these claims and legal proceedings will not have a material effect, if any, on the financial condition of the City.

Grants

The City received financial assistance from federal and State agencies in the form of grants. The disbursement of funds received under these programs generally requires compliance with terms and conditions specified in the grant agreements and are subject to audit by the grantor agencies. Any disallowed claims resulting from such audits could become a liability of the general fund or other applicable funds. However, in the opinion of management, any such disallowed claims would not have a material adverse effect on the overall financial position during the forecasted period.

Note 9 – COVID-19

The United States and the State of Ohio declared a state of emergency in March of 2020 due to the COVID19 pandemic. Ohio's state of emergency ended in June 2021 while the national state of emergency ended in April 2023. In prior years, the City received COVID-19 funding. The City will continue to spend available COVID-19 funding consistent with the applicable program guidelines.

OHIO AUDITOR OF STATE KEITH FABER



CITY OF ALLIANCE FISCAL WATCH ANALYSIS TERMINATION

STARK COUNTY

AUDITOR OF STATE OF OHIO CERTIFICATION

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



Certified for Release 12/17/2024

65 East State 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