

# **JENNINGS TOWNSHIP**

**VAN WERT COUNTY, OHIO**

**REGULAR AUDIT**

**FOR THE YEARS ENDED  
DECEMBER 31, 2023 & 2022**





65 East State Street  
Columbus, Ohio 43215  
ContactUs@ohioauditor.gov  
800-282-0370

Members of the Board of Trustees  
Jennings Township  
21332 Gilbert Rd  
Spencerville, OH 45887

We have reviewed the *Independent Auditor's Report* of Jennings Township, Van Wert County, prepared by Julian & Grube, Inc., for the audit period January 1, 2022 through December 31, 2023. Based upon this review, we have accepted these reports in lieu of the audit required by Section 117.11, Revised Code. The Auditor of State did not audit the accompanying financial statements and, accordingly, we are unable to express, and do not express an opinion on them.

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

Keith Faber  
Auditor of State  
Columbus, Ohio

October 11, 2024

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**JENNINGS TOWNSHIP  
VAN WERT COUNTY, OHIO**

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**Independent Auditor's Report**

Jennings Township  
Van Wert County  
17980 SR 81  
Spencerville, Ohio 45887

To the Members of the Board of Trustees:

**Report on the Audit of the Financial Statements*****Opinions***

We have audited the accompanying financial statements of Jennings Township, Van Wert County, Ohio, which comprises the cash balances, receipts, and disbursements for each governmental and the fiduciary fund type combined total as of and for the years ended December 31, 2023 and 2022, and the related notes to the financial statements.

***Adverse Opinion on General and Special Revenue Fund Types on Regulatory Basis of Accounting***

In our opinion, except for the possible effects of the matter described in the “*Basis for Adverse Opinion on General and Special Revenue Fund Types on Regulatory Basis of Accounting*” section of our report, the accompanying financial statements referred to above do not present fairly, in all material respects, the cash balances, receipts, and disbursements of the General and Special Revenue fund types as of and for the years ended December 31, 2023 and 2022, and the related notes of Jennings Township, Van Wert County, Ohio, in accordance with the financial reporting provisions Ohio Revised Code Section 117.38 and Ohio Administrative Code Section 117-2-03(C) permit, as described in Note 1.

***Unmodified Opinions on Capital Projects and Fiduciary Fund Types on Regulatory Basis of Accounting***

In our opinion, the accompanying financial statements referred to above present fairly, in all material respects, the cash balances, receipts, and disbursements for Capital Projects and the fiduciary fund type combined total of Jennings Township, as of and for the years ended December 31, 2023 and 2022, and the related notes to the financial statements, in accordance with the financial reporting provisions of Ohio Revised Code Section 117.38 and Ohio Administrative Code Section 117-2-03(C) as described in Note 1.

***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*” section of our report, the accompanying 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 Jennings Township, as of December 31, 2023 and 2022, or changes in net position thereof for the years then ended.

***Basis for Opinions***

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

***Basis for Adverse Opinion on General and Special Revenue Fund Types on Regulatory Basis of Accounting***

During prior audit years of 2007 and 2006, Jennings Township charged Trustees' salaries, related taxes and retirement (OPERS) to the Gasoline Tax, Road and Bridge and the Motor Vehicle License Tax funds without required certification and did not make those adjustments to the financial statements nor to their accounting records. The General fund type cash balance is overstated by \$31,756 and therefore the Special Revenue fund type cash balance is understated by \$31,756.

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

As described in Note 1 of the financial statements, the financial statements are prepared by Jennings Township on the basis of the financial reporting provisions of Ohio Revised Code Section 117.38 and Ohio Administrative Code Section 117-2-03(C), which is a basis of accounting other than accounting principles generally accepted in the United States of America (GAAP), to satisfy these requirements. The effects on the financial statements of the variances between the regulatory basis of accounting described in Note 1 and GAAP, although not reasonably determinable, are presumed to be material and pervasive.

***Responsibilities of Management for the Financial Statements***

Management is responsible for the preparation and fair presentation of these financial statements in accordance with the financial reporting provisions of Ohio Revised Code Section 117.38 and Ohio Administrative Code Section 117-2-03(C). Management is also responsible for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatements, whether due to fraud or error.

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

***Auditor's Responsibilities for the Audit of the Financial Statements***

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

In performing an audit in accordance with generally accepted auditing standards and *Government Auditing Standards*, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of Jennings Township's internal control. Accordingly, no such opinion is expressed.



Jennings Township  
Van Wert County  
Independent Auditor's Report

- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about Jennings Township's ability to continue as a going concern for a reasonable period of time.

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

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

In accordance with *Government Auditing Standards*, we have also issued our report dated August 28, 2024 on our consideration of Jennings Township's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of Jennings Township's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering Jennings Township's internal control over financial reporting and compliance.



Julian & Grube, Inc.  
August 28, 2024

**Jennings Township**  
*Van Wert 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, 2023*

	Governmental Fund Types			Totals (Memorandum Only)
	General	Special Revenue	Capital Projects	
<b>Cash Receipts</b>				
Property and Other Local Taxes	\$ 24,804	\$ 45,749	\$ -	\$ 70,553
Licenses, Permits and Fees	-	3,250	-	3,250
Intergovernmental	22,724	156,689	-	179,413
Earnings on Investments	2,714	2,577	2,742	8,033
Miscellaneous	2,099	5,784	65,265	73,148
<i>Total Cash Receipts</i>	<u>52,341</u>	<u>214,049</u>	<u>68,007</u>	<u>334,397</u>
<b>Cash Disbursements</b>				
Current:				
General Government	39,794	2,698	-	42,492
Public Safety	-	37,551	-	37,551
Public Works	360	71,105	-	71,465
Health	13,913	4,152	-	18,065
Capital Outlay	-	53,062	-	53,062
Debt Service:				
Principal Retirement	-	-	35,093	35,093
<i>Total Cash Disbursements</i>	<u>54,067</u>	<u>168,568</u>	<u>35,093</u>	<u>257,728</u>
<i>Net Change in Fund Cash Balances</i>	(1,726)	45,481	32,914	76,669
<i>Fund Cash Balances, January 1</i>	<u>78,883</u>	<u>415,177</u>	<u>242,540</u>	<u>736,600</u>
<i>Fund Cash Balances, December 31</i>	<u>\$ 77,157</u>	<u>\$ 460,658</u>	<u>\$ 275,454</u>	<u>\$ 813,269</u>

*See accompanying notes to the financial statements*

**Jennings Township**  
*Van Wert County, Ohio*  
*Combined Statement of Additions, Deductions*  
*and Changes in Fund Balance (Regulatory Cash Basis)*  
*Fiduciary Fund Type*  
*For the Year Ended December 31, 2023*

	Fiduciary Fund Type
	Private Purpose Trust Funds
<b>Additions</b>	
Earnings on Investments	\$ 2
<i>Total Additions</i>	<u>2</u>
 <i>Net Change in Fund Cash Balances</i>	 2
 <i>Fund Cash Balances, January 1</i>	 <u>862</u>
 <i>Fund Cash Balances, December 31</i>	 <u>\$ 864</u>

*See accompanying notes to the financial statements*

**Jennings Township**  
*Van Wert County*  
*Notes to the Financial Statements*  
*For the Year Ended December 31, 2023*

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**NOTE 1. REPORTING ENTITY AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

**A. Description of the Entity**

The constitution and laws of the State of Ohio establish the rights and privileges of Jennings Township, Van Wert County (the Township) as a body of corporate and politic. A publicly-elected three member Board of Trustees directs the Township. The Township provides road and bridge maintenance, cemetery maintenance, fire protection and emergency medical services. The Township contracts with the Village of Middle Point and Spencerville Invincible Fire Department to provide fire services and Spencerville Ambulance Service and the Village of Middle Point to provide ambulance services.

**Public Entity Risk Pool**

The Township participates in a public entity risk pool. Note 5 to the financial statements provides additional information.

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

**B. 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 balance (regulatory cash basis) for the fiduciary fund type which are all organized on a fund type basis.

**C. 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(C). This basis is similar to the cash receipts and disbursements accounting basis. The Township 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(C) permit.

**D. Deposit and Investments**

The Township maintains all of its funds in an interest bearing checking account, a savings account and a U.S. Savings Bond (donated).

**E. 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:

**Jennings Township**  
*Van Wert County*  
*Notes to the Financial Statements*  
*For the Year Ended December 31, 2023*

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**1. 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 accounting to the general laws of Ohio.

**2. 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:

**Gasoline Tax Fund** – This fund receives gasoline tax money to pay for constructing, maintaining, and repairing Township roads.

**Fire & Ambulance Special Levy Fund** – This fund receives property tax money to pay for fire and EMS services for the Township.

**3. 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 Capital Projects Funds:

**TIF Agreement Funds** – The Township receives Tax Increment Financing monies from Wayne and Lisa Smith, Jeff and Alan Ricker (swine and turkeys), KLR Farms, Pine Valley Ranch, Lamar Swine Farms, and Brad Whetstone. This money is restricted for the construction and repair of roads.

**4. 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 has private purpose trust funds for the benefit of Morgan and Lewis Trust and Endowments. These monies benefit individual graves.

**F. Budgetary Process**

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

**1. Appropriations**

Budgetary expenditures (that is, disbursements and encumbrances) may not exceed appropriations at the 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. Appropriations lapse at year end.

**Jennings Township**  
*Van Wert County*  
*Notes to the Financial Statements*  
*For the Year Ended December 31, 2023*

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**2. Estimated Resources**

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

**3. Encumbrances**

The Ohio Revised Code requires the Township to reserve (encumber) appropriations when individual commitments are made. Encumbrances outstanding at year end are cancelled and reappropriated in the subsequent year.

A summary of 2023 budgetary activity appears in Note 6.

**G. 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:

**1. Nonspendable**

The Township classifies assets as *nonspendable* when legally or contractually required to maintain the amounts intact. For regulatory purposes, nonspendable fund balance includes unclaimed monies that are required to be held for five years before they may be utilized by the Township and the nonspendable portion of the corpus in permanent funds.

**2. Restricted**

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

**3. Committed**

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 obligation to the extent that existing resources in the fund have been specifically committed to satisfy contractual requirements.

**4. Assigned**

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

**5. Unassigned**

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

**Jennings Township**  
*Van Wert County*  
*Notes to the Financial Statements*  
*For the Year Ended December 31, 2023*

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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 9.

**H. 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.

**NOTE 2. 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. A summary of the Township’s deposit and investment accounts are as follows:

	<u>2023</u>
Deposits	\$813,633
U.S. Savings Bond (donated)	<u>500</u>
<i>Total Deposits and Investments</i>	<u><u>\$814,133</u></u>

The Township does not use a separate payroll clearing account. The expenditures included in the accompanying financial statements reflect net payroll plus all remitted payroll withholdings. At December 31, 2023, the Township is holding \$0 in unremitted employee payroll withholdings.

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 deposits 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. Savings Bond in book-entry form in the name of the Township.

**NOTE 3. 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 homestead and rollback deductions. The financial statements include these 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.

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

**Jennings Township**  
*Van Wert County*  
*Notes to the Financial Statements*  
*For the Year Ended December 31, 2023*

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**NOTE 4. DEFINED BENEFIT PENSION PLAN**

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

The Ohio Revised Code also prescribes contribution rates. OPERS members contributed 10% of their gross salaries and the Township contributed an amount equaling 14% of participants’ gross salaries. The Township has paid all contributions required through December 31, 2023.

**NOTE 5. RISK MANAGEMENT**

The Township belongs to the Ohio Plan Risk Management, Inc. (OPRM) (the "Plan"), a unincorporated non-profit association providing a formalized, jointly administered self-insurance risk management programs and other administrative services to Ohio governments (“Members”). The Plan is legally separate from its member governments.

Pursuant to Section 2744.081 of the Ohio Revised Code, the plan provides property, liability, errors and omissions, law enforcement, automobile, excess liability, crime, surety and bond, inland marine and other coverages to its members sold through fourteen appointed independent agents in the State of Ohio.

Effective November 1, 2016, the OPRM elected to participate in a property loss corridor deductible. The property corridor includes losses paid between 70% and 75%. In 2018, the casualty loss corridor was eliminated and the property corridor was adjusted to losses paid between 65% and 70%. Effective November 1, 2019, the property loss corridor was adjusted to losses between 60% and 67.5% and has remain unchanged. OPRM had 801 members as of December 31, 2023.

The Pool’s audited financial statements conform with accounting principles generally accepted in the United States of America, with the exception of a qualified opinion related to recording premiums and membership fees earned in full as of December 31, 2023. Those premiums and fees should be earned pro-rata over the individual coverage and membership periods of each policy. The financial statements reported the following assets, liabilities and equity at December 31, 2023.

Assets	\$ 23,113,696
Liabilities	<u>(16,078,587)</u>
Members’ Equity	<u>\$ 7,035,109</u>

You can read the complete audited financial statements for OPRM at the Plan’s website, [www.ohioplan.org](http://www.ohioplan.org).

**Worker’s Compensation**

Workers’ Compensation coverage is provided by the State of Ohio. The Township pays the State Workers’ Compensation System a premium based on a rate per \$100 of salaries. This rate is calculated based on accident history and administrative costs.



**Jennings Township**  
*Van Wert County*  
*Notes to the Financial Statements*  
*For the Year Ended December 31, 2023*

**NOTE 6. BUDGETARY ACTIVITY**

Budgetary activity for the year ending 2023 follows:

2023 Budgeted vs. Actual Receipts			
Fund Type	Budgeted Receipts	Actual Receipts	Variance
General	\$46,100	\$52,341	\$6,241
Special Revenue	158,783	214,049	55,266
Capital Projects	71,529	68,077	(3,452)
Fiduciary	0	2	2
Total	\$276,412	\$334,469	\$58,057

2023 Budgeted vs. Actual Budgetary Basis Expenditures			
Fund Type	Appropriation Authority	Budgetary Expenditures	Variance
General	\$114,684	\$54,067	\$60,617
Special Revenue	447,899	168,568	279,331
Capital Projects	240,935	35,093	205,842
Total	\$803,518	\$257,728	\$545,790

**NOTE 7. POSTEMPLOYMENT BENEFITS**

OPERS offers 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 2023. The portion of employer contributions allocated to health care for OPERS members in the member-directed plan was 4.0 percent during calendar year 2023.

**NOTE 8. DEBT**

During 2018, the Township entered into a loan with the Ohio Public Works Commission (OPWC) for the Ohio City – Venedocia Road reconstruction. The loan was fully paid off during 2023.

The Township does not have any debt outstanding at December 31, 2023.

**Jennings Township**  
*Van Wert County*  
*Notes to the Financial Statements*  
*For the Year Ended December 31, 2023*

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**NOTE 9. 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 Township had no outstanding encumbrances.

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

**NOTE 10. MISCELLANEOUS RECEIPTS**

Miscellaneous receipts in the Capital Projects Funds consist of monies received as payment in lieu of taxes related to Township TIF agreements.

**NOTE 11. 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 12. COVID-19**

The United States and the State of Ohio declared a state of emergency in March of 2020 due to the COVID-19 pandemic. Ohio's state of emergency ended in June 2021 while the national state of emergency ended in April 2023. During 2023, the Township received COVID-19 funding. The financial impact of COVID-19 and the 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.

**NOTE 13. COMPLIANCE**

The Township Trustee approved appropriations did not agree to system budgetary expenditures at the legal level of control for the General Fund, which is noncompliant with Ohio Administrative Code Section 117-2-02(C)(1).

The Township did not properly certify its beginning unencumbered fund balance for the Gasoline Tas Fund, which is noncompliant with Ohio Revised Code Section 5705.36.

**Jennings Township**  
*Van Wert 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, 2022*

	Governmental Fund Types			Totals (Memorandum Only)
	General	Special Revenue	Capital Projects	
<b>Cash Receipts</b>				
Property and Other Local Taxes	\$ 24,988	\$ 45,915	\$ -	\$ 70,903
Licenses, Permits and Fees	-	1,750	-	1,750
Intergovernmental	27,433	189,082	42,128	258,643
Earnings on Investments	1,085	784	852	2,721
Miscellaneous	1,376	5,111	64,999	71,486
<i>Total Cash Receipts</i>	<u>54,882</u>	<u>242,642</u>	<u>107,979</u>	<u>405,503</u>
<b>Cash Disbursements</b>				
Current:				
General Government	39,865	5,665	-	45,530
Public Safety	-	18,850	-	18,850
Public Works	436	73,869	-	74,305
Health	12,152	5,709	-	17,861
Capital Outlay	-	75,749	35,000	110,749
Debt Service:				
Principal Retirement	-	-	1,636	1,636
<i>Total Cash Disbursements</i>	<u>52,453</u>	<u>179,842</u>	<u>36,636</u>	<u>268,931</u>
<i>Net Change in Fund Cash Balances</i>	2,429	62,800	71,343	136,572
<i>Fund Cash Balances, January 1</i>	<u>76,454</u>	<u>352,377</u>	<u>171,197</u>	<u>600,028</u>
<i>Fund Cash Balances, December 31</i>	<u>\$ 78,883</u>	<u>\$ 415,177</u>	<u>\$ 242,540</u>	<u>\$ 736,600</u>

*See accompanying notes to the financial statements*

**Jennings Township**  
*Van Wert County, Ohio*  
*Combined Statement of Additions, Deductions*  
*and Changes in Fund Balance (Regulatory Cash Basis)*  
*Fiduciary Fund Type*  
*For the Year Ended December 31, 2022*

	Fiduciary Fund Type
	Private Purpose Trust Funds
<i>Net Change in Fund Cash Balances</i>	-
<i>Fund Cash Balances, January 1</i>	862
<i>Fund Cash Balances, December 31</i>	\$ 862

*See accompanying notes to the financial statements*

**Jennings Township**  
*Van Wert County*  
*Notes to the Financial Statements*  
*For the Year Ended December 31, 2022*

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**NOTE 1. REPORTING ENTITY AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

**A. Description of the Entity**

The constitution and laws of the State of Ohio establish the rights and privileges of Jennings Township, Van Wert County (the Township) as a body of corporate and politic. A publicly-elected three member Board of Trustees directs the Township. The Township provides road and bridge maintenance, cemetery maintenance, fire protection and emergency medical services. The Township contracts with the Village of Middle Point and Spencerville Invincible Fire Department to provide fire services and Spencerville Ambulance Service and the Village of Middle Point to provide ambulance services.

**Public Entity Risk Pool**

The Township participates in a public entity risk pool. Note 5 to the financial statements provides additional information.

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

**B. 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 balance (regulatory cash basis) for the fiduciary fund type which are all organized on a fund type basis.

**C. 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(C). This basis is similar to the cash receipts and disbursements accounting basis. The Township 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(C) permit.

**D. Deposit and Investments**

The Township maintains all of its funds in an interest bearing checking account, a savings account and a U.S. Savings Bond (donated).

**E. 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:

**Jennings Township**  
*Van Wert County*  
*Notes to the Financial Statements*  
*For the Year Ended December 31, 2022*

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**1. 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 accounting to the general laws of Ohio.

**2. 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:

**Gasoline Tax Fund** –This fund receives gasoline tax money to pay for constructing, maintaining, and repairing Township roads.

**3. 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 Capital Projects Funds:

**Public Works Commission Projects Fund** –This fund accounts for the Township’s projects with the Ohio Public Works Commission.

**4. 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 has private purpose trust funds for the benefit of Morgan and Lewis Trust and Endowments. These monies benefit individual graves.

**F. Budgetary Process**

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

**1. Appropriations**

Budgetary expenditures (that is, disbursements and encumbrances) may not exceed appropriations at the 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. Appropriations lapse at year end.

**2. Estimated Resources**

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

**Jennings Township**  
*Van Wert County*  
*Notes to the Financial Statements*  
*For the Year Ended December 31, 2022*

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**3. Encumbrances**

The Ohio Revised Code requires the Township to reserve (encumber) appropriations when individual commitments are made. Encumbrances outstanding at year end are cancelled and reappropriated in the subsequent year.

A summary of 2022 budgetary activity appears in Note 6.

**G. 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:

**1. Nonspendable**

The Township classifies assets as *nonspendable* when legally or contractually required to maintain the amounts intact. For regulatory purposes, nonspendable fund balance includes unclaimed monies that are required to be held for five years before they may be utilized by the Township and the nonspendable portion of the corpus in permanent funds.

**2. Restricted**

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

**3. Committed**

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 obligation to the extent that existing resources in the fund have been specifically committed to satisfy contractual requirements.

**4. Assigned**

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

**5. Unassigned**

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

**Jennings Township**  
*Van Wert County*  
*Notes to the Financial Statements*  
*For the Year Ended December 31, 2022*

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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 9.

**H. 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.

**NOTE 2. 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. A summary of the Township’s deposit and investment accounts are as follows:

	<u>2022</u>
Deposits	\$736,962
U.S. Savings Bond (donated)	<u>500</u>
<i>Total Deposits and Investments</i>	<u><u>\$737,462</u></u>

The Township does not use a separate payroll clearing account. The expenditures included in the accompanying financial statements reflect net payroll plus all remitted payroll withholdings. At December 31, 2022, the Township is holding \$0 in unremitted employee payroll withholdings.

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 deposits 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. Savings Bond in book-entry form in the name of the Township.

**NOTE 3. 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 homestead and rollback deductions. The financial statements include these 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.

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



**Jennings Township**  
*Van Wert County*  
*Notes to the Financial Statements*  
*For the Year Ended December 31, 2022*

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**NOTE 4. DEFINED BENEFIT PENSION PLAN**

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

The Ohio Revised Code also prescribes contribution rates. OPERS members contributed 10% of their gross salaries and the Township contributed an amount equaling 14% of participants' gross salaries. The Township has paid all contributions required through December 31, 2022.

**NOTE 5. RISK MANAGEMENT**

The Township belongs to the Ohio Plan Risk Management, Inc. (OPRM) (the "Plan"), a non-assessable, unincorporated non-profit association providing a formalized, jointly administered self-insurance risk management program and other administrative services to Ohio governments ("Members"). The Plan is legally separate from its member governments.

Pursuant to Section 2744.081 of the Ohio Revised Code, the plan provides property, liability, errors and omissions, law enforcement, automobile, excess liability, crime, surety and bond, inland marine and other coverages to its members sold through fourteen appointed independent agents in the State of Ohio.

Effective November 1, 2016, the OPRM elected to participate in a property loss corridor deductible. The property corridor includes losses paid between 70% and 75%. In 2018, the casualty loss corridor was eliminated and the property corridor was adjusted to losses paid between 65% and 70%. Effective November 1, 2019, the property loss corridor was adjusted to losses between 60% and 67.5% and has remain unchanged. OPRM had 773 members as of December 31, 2022.

The Pool's audited financial statements conform with generally accepted accounting principles, and reported the following assets, liabilities and equity at December 31, 2022.

Assets	\$ 21,662,291
Liabilities	<u>(18,158,351)</u>
Members' Equity	<u>\$ 3,503,940</u>

You can read the complete audited financial statements for OPRM at the Plan's website, [www.ohioplan.org](http://www.ohioplan.org).

**Worker's Compensation**

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

**Jennings Township**  
*Van Wert County*  
*Notes to the Financial Statements*  
*For the Year Ended December 31, 2022*

**NOTE 6. BUDGETARY ACTIVITY**

Budgetary activity for the year ending 2022 follows:

2022 Budgeted vs. Actual Receipts			
Fund Type	Budgeted Receipts	Actual Receipts	Variance
General	\$46,308	\$54,882	\$8,574
Special Revenue	185,754	242,642	56,888
Capital Projects	104,730	107,979	3,249
Total	\$336,792	\$405,503	\$68,711

2022 Budgeted vs. Actual Budgetary Basis Expenditures			
Fund Type	Appropriation Authority	Budgetary Expenditures	Variance
General	\$115,952	\$52,453	\$63,499
Special Revenue	406,795	179,842	226,953
Capital Projects	162,500	36,636	125,864
Total	\$685,247	\$268,931	\$416,316

**NOTE 7. POSTEMPLOYMENT BENEFITS**

OPERS offers 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 2022. The portion of employer contributions allocated to health care for OPERS members in the member-directed plan was 4.0 percent during calendar year 2022.

**NOTE 8. DEBT**

Debt outstanding at December 31, 2022, was as follows:

	Principal	Interest Rate
OPWC Loan CM05V	\$35,093	0%

During 2018, the Township entered into a loan with the Ohio Public Works Commission (OPWC) for the Ohio City – Venedocia Road reconstruction.

**Jennings Township**  
*Van Wert County*  
*Notes to the Financial Statements*  
*For the Year Ended December 31, 2022*

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Amortization of the above debt, is scheduled as follows:

Year Ending December 31:	OPWC Loan CM05V
2023	\$3,271
2024	3,271
2025	3,271
2026	3,271
2027	3,271
2028-2032	16,357
2033	2,381
Total	\$35,093

**NOTE 9. 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 Township had no outstanding encumbrances.

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

**NOTE 10. MISCELLANEOUS RECEIPTS**

Miscellaneous receipts in the Capital Projects Funds consist of monies received as payment in lieu of taxes related to Township TIF agreements.

**NOTE 11. 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 12. COVID-19**

The United States and the State of Ohio declared a state of emergency in March of 2020 due to the COVID-19 pandemic. Ohio's state of emergency ended in June 2021 while the national state of emergency ended in April 2023. During 2022, the Township received COVID-19 funding. The financial impact of COVID-19 and the 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.

**Independent Auditor's Report on Internal Control Over Financial Reporting and on Compliance and Other  
Matters Based on an Audit of Financial Statements Performed in Accordance With  
*Government Auditing Standards***

Jennings Township  
Van Wert County  
17980 SR 81  
Spencerville, Ohio 45887

To the Members of the Board of Trustees:

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the cash balances, receipts, and disbursements for each governmental and the fiduciary fund type combined total of Jennings Township, Van Wert County, Ohio, as of and for the years ended December 31, 2023, and 2022 and the related notes to the financial statements and have issued our report thereon dated August 28, 2024, wherein we noted Jennings Township followed financial reporting provisions Ohio Revised Code Section 117.38 and Ohio Administrative Code Section 117-2-03(C) permit. We also issued an adverse opinion due to the Township failing to post prior audit adjustments to the financial statements.

**Report on Internal Control over Financial Reporting**

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

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

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that were not identified. We identified a certain deficiency in internal control, described in the accompanying schedule of findings and responses as item 2023-001 that we consider to be material weakness.

Jennings Township

Van Wert County

Independent Auditor's Report on Internal Control Over Financial Reporting and on Compliance and Other Matters

Based on an Audit of Financial Statements Performed in Accordance With *Government Auditing Standards*

### **Report on Compliance and Other Matters**

As part of obtaining reasonable assurance about whether Jennings Township's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards* and which are described in the accompanying schedule of findings and responses as items 2023-002 and 2023-003.

### **Jennings Township's Responses to the Findings**

*Government Auditing Standards* requires the auditor to perform limited procedures on Jennings Township's responses to the findings identified in our audit and described in the accompanying schedule of findings and responses. Jennings Township's responses were not subjected to the other auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on the responses.

### **Purpose of this Report**

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



Julian & Grube, Inc.

August 28, 2024

**JENNINGS TOWNSHIP  
VAN WERT COUNTY, OHIO**

**SCHEDULE OF FINDINGS AND RESPONSES  
DECEMBER 31, 2023 AND 2022**

<b>FINDINGS RELATED TO THE FINANCIAL STATEMENTS REQUIRED TO BE REPORTED IN ACCORDANCE WITH GAGAS</b>	
Finding Number	2023-001

Material Weakness - Financial Statement Presentation

Accurate financial reporting is required in order to provide management and other stakeholders with objective and timely information to enable well-informed decisions. Presentation of materially correct financial statements and the related footnotes is the responsibility of management. This responsibility remains intact even if management decides to outsource this function for efficiency purposes or any other reason. In either case, it is important that control procedures are developed related to the financial statements that enable management to identify, prevent, detect and correct potential misstatements in the financial statements and footnotes. In general, an accounting and information system should be designed to provide management with accurate and timely information.

The following adjustment was made to the financial statements and notes for the year ended December 31, 2023. During 2023, the Township did not properly record cash disbursements related to road work. Public works cash disbursements were decreased by \$47,474 and capital outlay cash disbursements were increased by the same amount in the Special Revenue Fund Type (Gasoline Tax Fund).

Control procedures not properly developed related to the financial statements limits management’s ability to identify, prevent, detect, and correct potential misstatements in the financial statements and footnotes. Additionally, management will not have the necessary information to make timely and well-informed business decisions.

We recommend the Township implement additional control procedures that enable management to more timely prevent or detect and correct potential misstatements in the financial statements and related notes prior to presenting them to the auditors. A second review of the monthly cash activity and financial statements by someone other than the individual preparing them would be beneficial.

Client Response: The Township will correct this in the future.

Finding Number	2023-002
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Noncompliance – System Budget

Ohio Administrative Code Section 117-2-02(C)(1) states that all public offices should integrate the budgetary accounts, at the legal level of control or lower, into the financial accounting system. This means designing an accounting system to provide ongoing and timely information on unrealized budgetary receipts and remaining uncommitted appropriation balances.

The Township Trustees approved appropriations did not agree to system budgetary expenditures at the legal level of control for the General Fund during 2023.

By not correctly including accurate (approved) budgetary accounts into the financial software, it could become challenging for the Township to easily monitor its budgeted activity in comparison with its actual amounts. The Township is also at risk for overspending in excess of available funds, which could possibly result in negative fund balances.

We recommend that approved budgetary modifications be incorporated into the accounting system by the Finance Director in a timely manner. This will aid the Township Trustees and Finance Director in their review of budgetary versus actual information and help ensure budgetary requirements are followed.

Client’s Response: The Township will properly modify the system budget in the future.

**JENNINGS TOWNSHIP  
VAN WERT COUNTY, OHIO**

**SCHEDULE OF FINDINGS AND RESPONSES  
DECEMBER 31, 2023 AND 2022**

<b>FINDINGS RELATED TO THE FINANCIAL STATEMENTS REQUIRED TO BE REPORTED IN ACCORDANCE WITH GAGAS – (Continued)</b>	
Finding Number	2023-003

Noncompliance - Estimated Resources

Ohio Revised Code Section 5705.36, in part, requires Fiscal Officers to certify to the County Auditor the total amount from all sources which are available for expenditures from each fund in the tax budget along with any unencumbered balances that existed at the end of the preceding year.

The Township did not properly certify its beginning unencumbered fund balance at January 1, 2023 for the Gasoline Tax Fund.

By not timely certifying its beginning unencumbered fund balance to the County Auditor, the Township is basing appropriations and disbursement decisions on inaccurate information.

We recommend the Township comply with Ohio Revised Code and Auditor of State Bulletin 97-010 and properly certify its beginning unincumbered fund balances.

Client's Response: The Township will ensure beginning unencumbered balances are accurate in the future.

**JENNINGS TOWNSHIP  
VAN WERT COUNTY, OHIO**

**SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS  
DECEMBER 31, 2023 AND 2022**

<b>Finding Number</b>	<b>Year Initially Occurred</b>	<b>Finding Summary</b>	<b>Status</b>	<b>Additional Information</b>
2017-001	2007	<u>Noncompliance/Material Weakness/Finding for Adjustment - Allocation of Trustees Salary</u> - During 2007 and 2006, the Township did not allocate Trustees salaries as required by supporting documentation.	Not Corrected	The Township plans to reach out to the Ohio Auditor of State Office to have their opinion/finding reversed or start paying back the adjustment amounts over future years.
2021-001	2013	<u>Material Weakness - Financial Statement Presentation</u> - Accurate financial reporting is required in order to provide management and citizens with objective and timely information to enable well-informed decisions. Certain adjustments were made to the financial statements and related notes, for the years ended December 31, 2021 and 2020.	Not Corrected	Finding repeated as 2023-001 as an adjustment was made to the audited financial statements and related notes.



# OHIO AUDITOR OF STATE KEITH FABER



**JENNINGS TOWNSHIP**

**VAN WERT 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 11/7/2024**

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