



OHIO AUDITOR OF STATE
KEITH FABER



**CARLISLE TOWNSHIP
LORAIN COUNTY
DECEMBER 31, 2019 AND 2018**

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OHIO AUDITOR OF STATE KEITH FABER



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INDEPENDENT AUDITOR'S REPORT

Carlisle Township
Lorain County
11969 SR 301
LaGrange, Ohio 44050

To the Board of Trustees:

Report on the Financial Statements

We have audited the accompanying financial statements of the cash balances, receipts and disbursements by fund type, and related notes of Carlisle Township, Lorain County, Ohio (the Township) as of and for the years ended December 31, 2019 and 2018.

Management's Responsibility for the Financial Statements

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

Auditor's Responsibility

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

An audit requires obtaining evidence about financial statement amounts and disclosures. The procedures selected depend on our judgment, including assessing the risks of material financial statement misstatement, whether due to fraud or error. In assessing those risks, we consider internal control relevant to the Township's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not to the extent needed to opine on the effectiveness of the Township's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of management's accounting policies and the reasonableness of their significant accounting estimates, as well as our evaluation of the overall financial statement presentation.

We believe the audit evidence we obtained is sufficient and appropriate to support our audit opinions.

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

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

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

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

Adverse Opinion on U.S. Generally Accepted Accounting Principles

In our opinion, because of the significance of the matter discussed in the *Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles* paragraph, the financial statements referred to above do not present fairly, in accordance with accounting principles generally accepted in the United States of America, the financial position of the Township, as of December 31, 2019 and 2018, and the respective changes in financial position thereof for the years then ended.

Opinion on Regulatory Basis of Accounting

In our opinion, the financial statements referred to above present fairly, in all material respects, the cash balances, receipts and disbursements by fund type, and related notes of the Township, as of December 31, 2019 and 2018, and for the years then ended in accordance with the financial reporting provisions Ohio Revised Code Section 117.38 and Ohio Administrative Code Section 117-2-03(D) permit, described in Note 2.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated June 9, 2021, on our consideration of the Township's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements and other matters. That report describes the scope of our internal control testing over financial reporting and compliance, and the results of that testing, and does not opine on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Township's internal control over financial reporting and compliance.



Keith Faber
Auditor of State
Columbus, Ohio

June 9, 2021

**CARLISLE TOWNSHIP
LORAIN COUNTY**

**COMBINED STATEMENT OF RECEIPTS, DISBURSEMENTS AND
CHANGES IN FUND BALANCES (REGULATORY CASH BASIS)
ALL GOVERNMENTAL FUND TYPES
FOR THE YEAR ENDED DECEMBER 31, 2019**

	<u>Governmental Fund Types</u>			Totals (Memorandum Only)
	<u>General</u>	<u>Special Revenue</u>	<u>Capital Projects</u>	
Cash Receipts:				
Property and Other Local Taxes	\$340,670	\$879,873	\$0	\$1,220,543
Charges for Services	0	16,282	0	16,282
Licenses, Permits, and Fees	149,584	1,890	0	151,474
Intergovernmental	159,513	188,492	59,472	407,477
Special Assessments	0	20,750	0	20,750
Earnings on Investments	51,093	1,365	0	52,458
Miscellaneous	21,316	38,682	0	59,998
Total Cash Receipts	<u>722,176</u>	<u>1,147,334</u>	<u>59,472</u>	<u>1,928,982</u>
Cash Disbursements:				
Current:				
General Government	369,955	0	0	369,955
Public Safety	57,640	613,318	0	670,958
Public Works	11,413	302,053	0	313,466
Health	4,956	0	0	4,956
Conservation - Recreation	7,886	0	0	7,886
Capital Outlay	0	7,860	176,439	184,299
Debt Service:				
Principal Retirement	0	8,592	0	8,592
Total Cash Disbursements	<u>451,850</u>	<u>931,823</u>	<u>176,439</u>	<u>1,560,112</u>
Excess Receipts Over (Under) Disbursements	<u>270,326</u>	<u>215,511</u>	<u>(116,967)</u>	<u>368,870</u>
Other Financing Receipts / (Disbursements):				
OPWC Loan Proceeds	0	0	116,967	116,967
Other Financing Uses	(6,265)	0	0	(6,265)
Total Other Financing Receipts / (Disbursements)	<u>(6,265)</u>	<u>0</u>	<u>116,967</u>	<u>110,702</u>
Net Change in Fund Cash Balances	264,061	215,511	0	479,572
Fund Cash Balances, January 1	<u>2,600,467</u>	<u>1,990,850</u>	<u>0</u>	<u>4,591,317</u>
Fund Cash Balances, December 31				
Restricted	0	1,936,103	0	1,936,103
Committed	90,087	270,258	0	360,345
Assigned	623,973	0	0	623,973
Unassigned	<u>2,150,468</u>	<u>0</u>	<u>0</u>	<u>2,150,468</u>
Fund Cash Balances, December 31	<u><u>\$2,864,528</u></u>	<u><u>\$2,206,361</u></u>	<u><u>\$0</u></u>	<u><u>\$5,070,889</u></u>

The notes to the financial statements are an integral part of this statement.

**CARLISLE TOWNSHIP
LORAIN COUNTY**

**STATEMENT OF RECEIPTS, DISBURSEMENTS AND
CHANGES IN FUND BALANCE (REGULATORY CASH BASIS)
FIDUCIARY FUND TYPE - CUSTODIAL FUND
FOR THE YEAR ENDED DECEMBER 31, 2019**

	Fiduciary Fund Type
	Custodial
Operating Cash Receipts:	
Licenses, Permits and Fees	\$0
Total Operating Cash Receipts	0
Operating Cash Disbursements:	
Other	0
Total Operating Cash Disbursements	0
Operating Income/(Loss)	0
Net Change in Fund Cash Balance	0
Fund Cash Balance, January 1	2,415
Fund Cash Balance, December 31	\$2,415

The notes to the financial statements are an integral part of this statement.

**CARLISLE TOWNSHIP
LORAIN COUNTY
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2019**

1. Reporting Entity

The constitution and laws of the State of Ohio establish the rights and privileges of Carlisle Township, Lorain County, (the Township) as a body corporate and politic. A publicly-elected three-member Board of Trustees directs the Township. The Township is a home rule township as of January 2008. The Township provides road and bridge maintenance, cemetery maintenance, fire protection and emergency medical services. The Township's police protection is provided by the Lorain County Sheriff's Department.

Public Entity Risk Pool

The Township participates in a public entity risk pool. Note 6 to the financial statements provide additional information for this entity. The Township's management believes these financial statements present all activities for which the Township is financially accountable.

2. Summary of Significant Accounting Policies

A. 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 statement of receipts, disbursements and changes in fund balance (regulatory cash basis) for its fiduciary fund type which are organized on a fund type basis.

B. 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:

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 according to the general laws of Ohio.

2. Special Revenue Funds

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

Road and Bridge Fund - This fund receives property tax money for constructing, maintaining, and repairing Township roads and bridges.

Fire Special Levy Fund - This fund receives property tax money used to provide fire protection and emergency medical services.

Fire Levy 2 Fund - This fund receives property tax money used to provide fire protection and emergency medical services.

**CARLISLE TOWNSHIP
LORAIN COUNTY
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2019
(Continued)**

3. Capital Project Funds

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

Ohio Public Works Commission (OPWC) Fund – This fund accumulates OPWC resources for various capital improvements.

4. Fiduciary Funds

Fiduciary funds include private purpose trust funds and custodial funds. Trust funds account for assets held under a trust agreement. The Township does not have any trust funds.

Custodial funds are purely custodial in nature and are used to report fiduciary activity that is not required to be reported in a trust fund. The Township disburses these funds as directed by the individual, organization or other government. The Township's custodial fund accounts for commercial building permits. The Commercial Building Permits Custodial Fund is used to collect and remit a three percent assessment of permit fees to the Board of Building Standards, State of Ohio.

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 (D). This basis is similar to the cash receipts and disbursements accounting basis. The Board recognizes receipts when 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 disclosures of material matters, as the financial reporting provisions of Ohio Revised Code Section 117.38 and Ohio Administrative Code Section 117-2.03 (D) permit.

D. Budgetary Process

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

1. Appropriations

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

**CARLISLE TOWNSHIP
LORAIN COUNTY
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2019
(Continued)**

2. Estimated Resources

Estimated resources include estimates of cash to be received (budgeted receipts) plus unencumbered cash as of January 1. The County Budget Commission must also 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 carried over, and need not be re-appropriated.

A summary of 2019 budgetary activity appears in Note 4.

E. Deposits and Investments

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

Investment in STAR Ohio is measured at the next asset value (NAV) per share provided by STAR Ohio. The NAV per share is calculated on an amortized cost basis that provides an NAV per share that approximates fair value.

F. 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.

G. Accumulated Leave

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

H. 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.

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.

**CARLISLE TOWNSHIP
LORAIN COUNTY
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2019
(Continued)**

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

4. Assigned

Assigned fund balances are intended for specific purposes but do not meet the criteria to be classified as *restricted* or *committed*. Governmental funds other than the general fund report all fund balances as *assigned* unless they are restricted or committed. In the general fund, *assigned* amounts represent intended uses established by Township Trustees or a Township official delegated that authority by resolution, or by State Statute.

5. Unassigned

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

The 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.

3. Deposits and Investments

The Township maintains a deposit and investments pool all funds use. The Ohio Revised Code prescribes allowable deposits and investments. The carrying amount of deposits and investments at December 31 was as follows:

	2019
Demand deposits	\$ 2,846,307
Star Ohio Plus	1,376,077
Total deposits	4,222,384
STAR Ohio	850,920
Total investments	850,920
Total deposits and investments	\$5,073,304

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

Investments: Investments in STAR Ohio and mutual funds are not evidenced by securities that exist in physical or book-entry form.

**CARLISLE TOWNSHIP
LORAIN COUNTY
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2019
(Continued)**

4. Budgetary Activity

Budgetary activity for the year ending December 31, 2019 follows:

2019 Budgeted vs. Actual Receipts			
Fund Type	Budgeted Receipts	Actual Receipts	Variance
General	\$653,894	\$722,176	\$68,282
Special Revenue	1,121,487	1,147,334	25,847
Capital Projects	176,439	176,439	0
Total	\$1,951,820	\$2,045,949	\$94,129

2019 Budgeted vs. Actual Budgetary Basis Expenditures			
Fund Type	Appropriation Authority	Budgetary Expenditures	Variance
General	\$913,100	\$593,601	\$319,499
Special Revenue	1,935,492	1,582,470	353,022
Capital Projects	176,439	176,439	0
Total	\$3,025,031	\$2,352,510	\$672,521

5. Property Taxes

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

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

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

6. Risk Management

Risk Pool Membership

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

- General Liability and casualty
- Public Official's liability

**CARLISLE TOWNSHIP
LORAIN COUNTY
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2019
(Continued)**

- Cyber
- Law enforcement liability
- Automobile liability
- Vehicles
- Property
- Equipment breakdown

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

	2019
Cash and Investments	\$35,207,320
Actuarial liabilities	\$10,519,942

7. Defined Benefit Pension Plans

Ohio Public Employees Retirement System

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

The Ohio Revised Code also prescribes contribution rates. OPERS members contribute 10 percent of their gross salaries, and the Township contributed an amount equaling 14 percent of participants' gross salaries. The Township has paid all contributions required through December 31, 2019.

Ohio Police and Fire Retirement System

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

The Ohio Revised Code also prescribes contribution rates. OP&F participants contribute 12.25 percent of their wages. The Township contributes to OP&F an amount equal to 24 percent of full-time fire fighters' wages. The Township has paid all contributions required through December 31, 2019.

Social Security

Several Township employees contributed to Social Security. This plan provides retirement benefits, including survivor and disability benefits to participants.

Employees contributed 6.2 percent of their gross salaries. The Township contributed an amount equal to 6.2 percent of participants' gross salaries. The Township has paid all contributions required through December 31, 2019.

8. Postemployment Benefits

Both OPERS and OP&F offer cost-sharing, multiple-employer defined benefit postemployment plans, which include multiple health care plans including medical coverage, prescription drug coverage, deposits to a Health Reimbursement Arrangement, and Medicare Part B premium reimbursements

**CARLISLE TOWNSHIP
LORAIN COUNTY
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2019
(Continued)**

to qualifying benefit recipients. The portion of employer contributions allocated to health care for OPERS members in the traditional pension plans and combined plan was 0 percent during calendar year 2019. The portion of employer contributions allocated to health care for OPERS members in the member-directed plan was 4.0 percent during calendar year 2019. OP&F contributes 0.5 percent to fund these benefits.

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

9. Debt

Debt outstanding at December 31, 2019, was as follows:

	Principal	Interest
Ohio Public Works Commission Loan #C134T	\$ 89,951	0%
Ohio Public Works Commission Loan #C150R	31,023	0%
Ohio Public Works Commission Loan #C147U	56,345	0%
Ohio Public Works Commission Loan #C121V	56,994	0%
	\$ 234,313	

The Ohio Public Works Commission (OPWC) loan #C134T relates to the River Ridge Concrete Replacement Phase 1 Project.

The Ohio Public Works Commission (OPWC) loan #C150R relates to the Lakeview Drive Storm Outlet Project.

The Ohio Public Works Commission (OPWC) loan #C147U relates to the River Ridge Replacement Phase II Project.

The Ohio Public Works Commission (OPWC) loan #C121V relates to the Slife Road Construction Road Improvements Project.

Amortization

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

Year Ending December 31:	OPWC - Loan #C134T	OPWC - Loan #C150R	OPWC - Loan #C147U	OPWC - Loan #C121V
2020	\$ 3,748	\$ 1,217	\$ 2,300	\$ 4,956
2021	3,748	1,217	2,300	4,956
2022	3,748	1,217	2,300	4,956
2023	3,748	1,217	2,300	4,956
2024-2028	18,740	6,083	11,499	24,780
2029-2033	18,740	6,083	11,499	12,390
2034-2038	18,740	6,083	11,499	
2039-2043	18,739	6,083	11,499	
2044-2045		1,823	1,149	
Total	\$ 89,951	\$ 31,023	\$ 56,345	\$ 56,994

**CARLISLE TOWNSHIP
LORAIN COUNTY
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2019
(Continued)**

10. Contingent Liabilities

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

The Township is plaintiff in several lawsuits. Although management cannot presently determine the outcome of these suits, management believes that the resolution of these matters will not materially adversely affect the Township's financial condition.

11. Subsequent Events

The United States and the State of Ohio declared a state of emergency in March 2020 due to the COVID-19 pandemic. The financial impact of COVID-19 and the continuing emergency measures may impact subsequent periods of the Township. The Township's investment portfolio and the investments in pension and other employee benefit plan in which the Township participates fluctuate with market conditions, and due to market volatility, the amount of gains or losses that will be recognized in subsequent periods, if any, cannot be determined. In addition, the impact on the Township's future operating costs, revenues, and any recovery from emergency funding, either federal or state, cannot be estimated.

During 2020, the Township received CARES Act funding. These amounts are reflected as general government expenditures in the Coronavirus Relief Special Revenue Fund.

**CARLISLE TOWNSHIP
LORAIN COUNTY**

**COMBINED STATEMENT OF RECEIPTS, DISBURSEMENTS, AND
CHANGES IN FUND BALANCES (REGULATORY CASH BASIS)
ALL GOVERNMENTAL FUND TYPES
FOR THE YEAR ENDED DECEMBER 31, 2018**

	<u>Governmental Fund Types</u>			Totals (Memorandum Only)
	<u>General</u>	<u>Special Revenue</u>	<u>Capital Projects</u>	
Cash Receipts:				
Property and Other Local Taxes	\$312,430	\$853,549	\$0	\$1,165,979
Charges for Services	0	7,238	0	7,238
Licenses, Permits, and Fees	150,658	3,430	0	154,088
Intergovernmental	146,345	185,542	60,000	391,887
Special Assessments	0	15,283	0	15,283
Earnings on Investments	43,059	394	0	43,453
Miscellaneous	34,662	22,466	0	57,128
Total Cash Receipts	<u>687,154</u>	<u>1,087,902</u>	<u>60,000</u>	<u>1,835,056</u>
Cash Disbursements:				
Current:				
General Government	374,096	0	0	374,096
Public Safety	55,650	457,443	0	513,093
Public Works	9,376	305,796	0	315,172
Health	5,555	0	0	5,555
Conservation - Recreation	9,394	0	0	9,394
Capital Outlay	0	60,622	153,669	214,291
Debt Service:				
Principal Retirement	0	14,370	0	14,370
Total Cash Disbursements	<u>454,071</u>	<u>838,231</u>	<u>153,669</u>	<u>1,445,971</u>
Excess Receipts Over (Under) Disbursements	<u>233,083</u>	<u>249,671</u>	<u>(93,669)</u>	<u>389,085</u>
Other Financing Receipts:				
OPWC Loan Proceeds	0	0	93,669	93,669
Other Financing Sources	0	1	0	1
Total Other Financing Receipts	<u>0</u>	<u>1</u>	<u>93,669</u>	<u>93,670</u>
Net Change in Fund Cash Balances	233,083	249,672	0	482,755
Fund Cash Balances, January 1	<u>2,367,384</u>	<u>1,741,178</u>	<u>0</u>	<u>4,108,562</u>
Fund Cash Balances, December 31				
Restricted	0	1,780,838	0	1,780,838
Committed	90,001	210,012	0	300,013
Assigned	375,660	0	0	375,660
Unassigned	2,134,806	0	0	2,134,806
Fund Cash Balances, December 31	<u>\$2,600,467</u>	<u>\$1,990,850</u>	<u>\$0</u>	<u>\$4,591,317</u>

The notes to the financial statements are an integral part of this statement.

**CARLISLE TOWNSHIP
LORAIN COUNTY**

**STATEMENT OF RECEIPTS, DISBURSEMENTS AND
CHANGES IN FUND CASH BALANCE (REGULATORY CASH BASIS)
FIDUCIARY FUND TYPE - AGENCY FUND
FOR THE YEAR ENDED DECEMBER 31, 2018**

	Fiduciary Fund Type
	Agency
Operating Cash Receipts:	
Licenses, Fees and Permits	\$0
Total Operating Cash Receipts	0
Operating Cash Disbursements:	
Other	0
Total Operating Cash Disbursements	0
Operating Income/(Loss)	0
Net Change in Fund Cash Balance	0
Fund Cash Balance, January 1	2,415
Fund Cash Balance, December 31	\$2,415

The notes to the financial statements are an integral part of this statement.

**CARLISLE TOWNSHIP
LORAIN COUNTY
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2018**

1. Reporting Entity

The constitution and laws of the State of Ohio establish the rights and privileges of Carlisle Township, Lorain County, (the Township) as a body corporate and politic. A publicly-elected three-member Board of Trustees directs the Township. The Township is a home rule township as of January 2008. The Township provides road and bridge maintenance, cemetery maintenance, fire protection and emergency medical services. The Township's police protection is provided by the Lorain County Sheriff's Department.

Public Entity Risk Pool

The Township participates in a public entity risk pool. Note 6 to the financial statements provide additional information for this entity. The Township's management believes these financial statements present all activities for which the Township is financially accountable.

2. Summary of Significant Accounting Policies

A. 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 statement of receipts, disbursements and changes in fund balance (regulatory cash basis) for its fiduciary fund type which are organized on a fund type basis.

B. 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:

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 according to the general laws of Ohio.

2. Special Revenue Funds

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

Road and Bridge Fund - This fund receives property tax money for constructing, maintaining, and repairing Township roads and bridges.

Fire Special Levy Fund - This fund receives property tax money used to provide fire protection and emergency medical services.

Fire Levy 2 Fund - This fund receives property tax money used to provide fire protection and emergency medical services.

**CARLISLE TOWNSHIP
LORAIN COUNTY
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2018
(Continued)**

3. Capital Project Funds

These funds account for and report financial resources that are restricted, committed, or assigned to expenditures for capital outlays, including the acquisition or construction of capital facilities and other capital assets. The Township had the following significant capital project fund:

Ohio Public Works Commission (OPWC) Fund – This fund accumulates OPWC resources for various capital improvements.

4. Fiduciary Funds

Fiduciary funds include private purpose trust funds and agency funds. Trust funds account for assets held under a trust agreement for individuals, private organizations, or other governments which are not available to support the Township's own programs. The Township does not have any trust funds.

Agency funds are purely custodial in nature and are used to hold resources for individuals, organizations or other governments. The Township disburses these funds as directed by the individual, organization or other government. The Township's agency fund accounts for commercial building permits. The Commercial Building Permits Agency Fund is used to collect and remit a three percent assessment of permit fees to the Board of Building Standards, State of Ohio.

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 (D). This basis is similar to the cash receipts and disbursements accounting basis. The Board recognizes receipts when 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 disclosures of material matters, as the financial reporting provisions of Ohio Revised Code Section 117.38 and Ohio Administrative Code Section 117-2.03 (D) permit.

D. Budgetary Process

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

1. Appropriations

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

**CARLISLE TOWNSHIP
LORAIN COUNTY
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2018
(Continued)**

2. Estimated Resources

Estimated resources include estimates of cash to be received (budgeted receipts) plus unencumbered cash as of January 1. The County Budget Commission must also 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 carried over, and need not be re-appropriated.

A summary of 2018 activity appears in Note 4.

E. Deposits and Investments

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

Investment in STAR Ohio is measured at the next asset value (NAV) per share provided by STAR Ohio. The NAV per share is calculated on an amortized cost basis that provides an NAV per share that approximates fair value.

F. 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.

G. Accumulated Leave

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

H. 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.

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.

**CARLISLE TOWNSHIP
LORAIN COUNTY
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2018
(Continued)**

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

4. Assigned

Assigned fund balances are intended for specific purposes but do not meet the criteria to be classified as *restricted* or *committed*. Governmental funds other than the general fund report all fund balances as *assigned* unless they are restricted or committed. In the general fund, *assigned* amounts represent intended uses established by Township Trustees or a Township official delegated that authority by resolution, or by State Statute.

5. Unassigned

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

The 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.

3. Deposits and Investments

The Township maintains a deposit and investments pool all funds use. The Ohio Revised Code prescribes allowable deposits and investments. The carrying amount of deposits and investments at December 31 was as follows:

	2018
Demand deposits	\$ 2,417,638
Star Ohio Plus	1,344,660
Total deposits	3,762,298
STAR Ohio	831,434
Total investments	831,434
Total deposits and investments	\$4,593,732

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

Investments: Investments in STAR Ohio and mutual funds are not evidenced by securities that exist in physical or book-entry form.

**CARLISLE TOWNSHIP
LORAIN COUNTY
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2018
(Continued)**

4. Budgetary Activity

Budgetary activity for the year ending December 31, 2018 follows:

2018 Budgeted vs. Actual Receipts			
Fund Type	Budgeted Receipts	Actual Receipts	Variance
General	\$603,772	\$687,154	\$83,382
Special Revenue	1,136,704	1,087,903	(48,801)
Capital Projects	153,669	153,669	0
Total	\$1,894,145	\$1,928,726	\$34,581

2018 Budgeted vs. Actual Budgetary Basis Expenditures			
Fund Type	Appropriation Authority	Budgetary Expenditures	Variance
General	\$969,950	\$570,524	\$399,426
Special Revenue	1,500,315	1,060,931	439,384
Capital Projects	153,669	153,669	0
Total	\$2,623,934	\$1,785,124	\$838,810

5. Property Taxes

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

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

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

6. Risk Management

Risk Pool Membership

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

- General Liability and casualty
- Public Official's liability
- Cyber
- Law enforcement liability
- Automobile liability

**CARLISLE TOWNSHIP
LORAIN COUNTY
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2018
(Continued)**

- Vehicles
- Property
- Equipment breakdown

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

	2018
Cash and Investments	\$33,097,416
Actuarial liabilities	\$7,874,610

7. Defined Benefit Pension Plans

Ohio Public Employees Retirement System

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

The Ohio Revised Code also prescribes contribution rates. OPERS members contribute 10 percent of their gross salaries, and the Township contributed an amount equaling 14 percent of participants' gross salaries. The Township has paid all contributions required through December 31, 2018.

Ohio Police and Fire Retirement System

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

The Ohio Revised Code also prescribes contribution rates. OP&F participants contribute 12.25 percent of their wages. The Township contributes to OP&F an amount equal to 24 percent of full-time fire fighters' wages. The Township has paid all contributions required through December 31, 2018.

Social Security

Several Township employees contributed to Social Security. This plan provides retirement benefits, including survivor and disability benefits to participants.

Employees contributed 6.2 percent of their gross salaries. The Township contributed an amount equal to 6.2 percent of participants' gross salaries. The Township has paid all contributions required through December 31, 2018.

8. Postemployment Benefits

Both OPERS and OP&F offer cost-sharing, multiple-employer defined benefit postemployment plans, which include multiple health care plans including medical coverage, prescription drug coverage, deposits to a Health Reimbursement Arrangement, and Medicare Part B premium reimbursements to qualifying benefit recipients. The portion of employer contributions allocated to health care for OPERS members in the traditional pension plans and combined plan was 0 percent during calendar year 2018. The portion of employer contributions allocated to health care for OPERS members in the member-directed plan was 4.0 percent during calendar year 2018. OP&F contributes 0.5 percent to fund these benefits.

**CARLISLE TOWNSHIP
LORAIN COUNTY
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2018
(Continued)**

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

9. Debt

Debt outstanding at December 31, 2018, was as follows:

	Principal	Interest
Ohio Public Works Commission Loan #C134T	\$ 93,699	0%
Ohio Public Works Commission Loan #C150R	32,240	0%
Total	\$ 125,939	

The Ohio Public Works Commission (OPWC) loan #C134T relates to the River Ridge Concrete Replacement Phase I Project.

The Ohio Public Works Commission (OPWC) loan #C150R relates to the Lakeview Drive Storm Outlet Project.

Amortization

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

Year Ending December 31:	OPWC - Loan #C134T	OPWC - Loan #C150R
2019	\$ 3,748	\$ 1,217
2020	3,748	1,217
2021	3,748	1,217
2022	3,748	1,217
2023-2027	18,740	6,083
2028-2032	18,740	6,083
2033-2037	18,740	6,083
2038-2042	18,740	6,083
2043-2045	3,747	3,040
Total	\$ 93,699	\$ 32,240

10. Contingent Liabilities

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

The Township is plaintiff in several lawsuits. Although management cannot presently determine the outcome of these suits, management believes that the resolution of these matters will not materially adversely affect the Township's financial condition.

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

Carlisle Township
Lorain County
11969 SR 301
LaGrange, Ohio 44050

To the Board of Trustees:

We have audited, in accordance with auditing standards generally accepted in the United States and the Comptroller General of the United States' *Government Auditing Standards*, the financial statements of the cash balances, receipts, and disbursements by fund type of Carlisle Township, Lorain County, (the Township) as of and for the years ended December 31, 2019 and 2018, and the related notes to the financial statements and have issued our report thereon dated June 9, 2021 wherein we noted the Township followed financial reporting provisions Ohio Revised Code Section 117.38 and Ohio Administrative Code Section 117-2-03(D) permit.

Internal Control Over Financial Reporting

As part of our financial statement audit, we considered the Township's internal control over financial reporting (internal control) as a basis for designing audit procedures appropriate in the circumstances to the extent necessary to support our opinions on the financial statements, but not to the extent necessary to opine on the effectiveness of the Township's internal control. Accordingly, we have not opined on it.

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

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all internal control deficiencies that might be material weaknesses or significant deficiencies. Therefore, unidentified material weaknesses or significant deficiencies may exist. We did identify a certain deficiency in internal control, described in the accompanying schedule of findings that we consider a material weakness. We consider finding 2019-001 to be a material weakness.

Compliance and Other Matters

As part of reasonably assuring whether the Township's financial statements are free of material misstatement, we tested its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could directly and materially affect the financial statements. However, opining on compliance with those provisions was not an objective of our audit and accordingly, we do not express an opinion. The results of our tests disclosed an instance of noncompliance or other matter we must report under *Government Auditing Standards* which is described in the accompanying schedule of findings as item 2019-001.

Township's Response to Findings

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

Purpose of this Report

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



Keith Faber
Auditor of State
Columbus, Ohio

June 9, 2021

**CARLISLE TOWNSHIP
LORAIN COUNTY**

**SCHEDULE OF FINDINGS
2 CFR § 200.515
DECEMBER 31, 2019 AND 2018**

OPWC Grant Accounting – Noncompliance Finding and Material Weakness

FINDING NUMBER 2019-001

Ohio Rev. Code § 5705.42 requires in part, when the state or any department, division, agency authority or unit thereof makes a grant or loan of money to any political subdivision of this state to aid in paying the cost of any program, activity, or function of such subdivision, the amount is deemed appropriated and shall be recorded by the subdivision. Additionally, **Auditor of State Bulletin 2002-004** establishes the requirements for an entity receiving funding from the Ohio Public Works Commission (OPWC) Infrastructure Project. Entities are required to establish a capital projects fund to account for the funding. In the case where monies available from other funds (i.e. General Fund) will be used to meet the local matching requirements, the entity shall transfer these monies into the capital projects fund. The entity should record payments made on its behalf to vendors by OPWC as revenues and expenditures on its financial statements. Additionally, the entity shall appropriate money in the capital projects fund for local matching contributions and OPWC funding (including on-behalf-of payments) and obtain amended certificates of estimated resources to include the grant funding and local matching contributions anticipated to be recorded in the capital projects fund.

The following weaknesses and subsequent corrections were made by the Township to the financial statements and where applicable, the accounting system:

- The Township incorrectly recorded 2019 OPWC loans and grants to the 2018 Financial Statements - other financing sources and uses.
- In 2019, the Township executed several loan and grant agreements with the OPWC. The Township did not record these on behalf of payments in their accounting system or year-end financial statements. This resulted in an understatement of Capital Projects Fund capital outlay disbursements of \$176,439, with a corresponding understatement of Capital Projects Fund intergovernmental receipts of \$59,472 and other financing sources - loan proceeds of \$116,967.
- In 2018, the Township executed a loan and a grant agreement with the OPWC. The Township did not record these on behalf of payments in their accounting system or year-end financial statements. This resulted in an understatement of Capital Projects Fund capital outlay disbursements of \$153,669, with a corresponding understatement of Capital Projects Fund intergovernmental receipts of \$60,000 and other financing sources - loan proceeds of \$93,669.

Additionally, the Township did not update the appropriations in their accounting system or obtain amended certificates of estimated resources for these projects in 2019 or 2018.

The Township indicated these weaknesses were due to a lack of oversight.

Failure to properly record these payments could diminish the reliability of the financial data at year-end.

**CARLISLE TOWNSHIP
LORAIN COUNTY**

**SCHEDULE OF FINDINGS
2 CFR § 200.515
DECEMBER 31, 2019 AND 2018
(Continued)**

We recommend the Township implement procedures to record all on-behalf-of loan and grant expenditures and corresponding receipts in the accounting system and the financial statements. The Township should also update appropriations in the accounting system and obtain amended certificates of estimated resources for OPWC projects.

Official's Response: I understand and agree. I will make the changes necessary and be more diligent in being compliant.

OTHER – FINDINGS FOR RECOVERY

We identified the following other issue related to Findings for Recovery. This issue did not impact our GAGAS report.

Finding for Recovery - Improper Severance Payment

FINDING NUMBER 2019-002

Carlisle Township International Association of Fire Fighters (I.A.F.F.) 2979 Contract. Article XXIII, Section 1, states “employees of the Fire Department shall notify the Township Administration sixty (60) days prior to impending retirement. Upon separation, the Township will pay the employee, at his basic hourly rate for all accrued vacation; accrued but unused sick leave as provided and subject to the same provisions as provided in Article XIX Section 3, and overtime banked as unused compensatory time. The Employer agrees to expedite the necessary documents requested by the Police and Fire Pension and Disability fund upon separation from the Township’s employment.

Article XIX Sick Leave/Injury Leave, Section 3, Compensation and Separation, states “employees shall be compensated in cash at the regular rate of pay for up to a maximum of sixty (60) days or 1,440 hours of unused accrued sick leave when they are permanently separated from the fire service by resignation, death, retirement, or lay-off. To qualify for such payment, the employee must have accrued, and have on account, a minimum of ninety (90) days or 2,160 hours of unused sick leave, and have been hired on or before January 1, 2000.

After 33 years of service, on September 13, 2019, Randy Feakins, a Township Fire Fighter, retired from Carlisle Township. On October 11, 2019, Mr. Feakins incorrectly received a severance payout totaling \$19,898. Per the terms of the Union Contract, Mr. Feakins did not have enough sick leave hours available for this payout. The Union Contract states that 2,160 hours are needed for a payout; however, Mr. Feakins only had a balance of 1,775 hours.

In accordance with the foregoing facts and pursuant to **Ohio Rev. Code § 117.28**, a Finding for Recovery for public monies illegally expended is hereby issued against Randy Feakins, former Township Fire Fighter, in the amount of \$19,898, in favor of the Township’s special revenue fund (2191-220-190).

**CARLISLE TOWNSHIP
LORAIN COUNTY**

**SCHEDULE OF FINDINGS
2 CFR § 200.515
DECEMBER 31, 2019 AND 2018
(Continued)**

Under Ohio law, public officials are strictly liable for all public money received or collected by them or their subordinates under color of law. Ohio Rev. Code § 9.39; *Cordray v. Internatl. Preparatory School, 128 Ohio St. 3d 50 (2010)*.

The Township's Fiscal Officer, Kim Fallon, who processed and issued the illegal severance overpayment to Mr. Feakins, and her bonding company the Travelers Casualty and Surety Company of America and the Township's Board of Trustees, Barry Taylor, James Wright and Jared Smith, who approved the illegal severance overpayment to Mr. Feakins, and their Bonding Company, the Ohio Township Association Risk Management Authority, are jointly and severally liable in the amount of \$19,898 in favor of the Township's special revenue fund (2191-220-190) in the event recovery is not obtained from Mr. Feakins.

We recommend management ensure that employee severance payouts are complete and accurate for all Township employees who are eligible and separate from the Township.

Official's Response: I have made changes to the way I process severance payouts to ensure this does not happen again, which includes more involvement from other departments and the Trustees.

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OHIO AUDITOR OF STATE KEITH FABER



CARLISLE TOWNSHIP

LORAIN COUNTY

AUDITOR OF STATE OF OHIO CERTIFICATION

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



Certified for Release 6/22/2021

88 East Broad Street, Columbus, Ohio 43215
Phone: 614-466-4514 or 800-282-0370

This report is a matter of public record and is available online at
www.ohioauditor.gov