



OHIO AUDITOR OF STATE
KEITH FABER



**SPENCER TOWNSHIP
GUERNSEY COUNTY
DECEMBER 31, 2020 AND 2019**

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OHIO AUDITOR OF STATE KEITH FABER



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INDEPENDENT AUDITOR'S REPORT

Spencer Township
Guernsey County
P.O. Box 186
Cumberland, Ohio 43732

To the Board of Trustees:

Report on the Financial Statements

We have audited the accompanying financial statements of the cash balances, receipts and disbursements for each governmental fund type and the fiduciary fund type as of and for the years ended December 31, 2020 and 2019, and the related notes of Spencer Township, Guernsey County, Ohio (the Township).

Management's Responsibility for the Financial Statements

Management is responsible for preparing and fairly presenting these financial statements in accordance with the financial reporting provisions Ohio Revised Code § 117.38 and Ohio Administrative Code 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 § 117.38 and Ohio Administrative Code 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 § 117.38 and Ohio Administrative Code 117-2-03(D) permit. Our opinion on this accounting basis is in the *Opinion on Regulatory Basis of Accounting* paragraph below.

Adverse Opinion on U.S. Generally Accepted Accounting Principles

In our opinion, because of the significance of the matter discussed in the *Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles* paragraph, the financial statements referred to above do not present fairly, in accordance with accounting principles generally accepted in the United States of America, the financial position of the Township, as of December 31, 2020 and 2019, 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 for each governmental fund type and the fiduciary fund type as of and for the years ended December 31, 2020 and 2019, and related notes of the Township, in accordance with the financial reporting provisions Ohio Revised Code § 117.38 and Ohio Administrative Code 117-2-03(D) permit, described in Note 2.

Emphasis of Matter

As discussed in Note 9 to the financial statements, the financial impact of COVID-19 and the continuing emergency measures may impact subsequent periods of the Township. We did not modify our opinion regarding this matter.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated May 14, 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

May 14, 2021

**SPENCER TOWNSHIP
GUERNSEY COUNTY**

**COMBINED STATEMENT OF RECEIPTS, DISBURSEMENTS
AND CHANGES IN FUND BALANCES (REGULATORY CASH BASIS)
ALL GOVERNMENTAL FUND TYPES
FOR THE YEAR ENDED DECEMBER 31, 2020**

| | General | Special Revenue | Debt Service | Totals (Memorandum Only) |
|---|------------------|--------------------|-----------------|--------------------------------|
| Cash Receipts | | | | |
| Property and Other Local Taxes | \$36,690 | \$128,397 | \$0 | \$165,087 |
| Charges for Services | 563 | 6,300 | 0 | 6,863 |
| Intergovernmental | 14,166 | 175,881 | 0 | 190,047 |
| Earnings on Investments | 1,387 | 750 | 0 | 2,137 |
| Miscellaneous | 2,039 | 4,250 | 0 | 6,289 |
| <i>Total Cash Receipts</i> | <u>54,845</u> | <u>315,578</u> | <u>0</u> | <u>370,423</u> |
| Cash Disbursements | | | | |
| Current: | | | | |
| General Government | 33,205 | 0 | 0 | 33,205 |
| Public Safety | 0 | 22,000 | 0 | 22,000 |
| Public Works | 0 | 115,968 | 0 | 115,968 |
| Health | 24 | 9,574 | 0 | 9,598 |
| Capital Outlay | 7,235 | 121,471 | 0 | 128,706 |
| <i>Total Cash Disbursements</i> | <u>40,464</u> | <u>269,013</u> | <u>0</u> | <u>309,477</u> |
| <i>Net Change in Fund Cash Balances</i> | 14,381 | 46,565 | 0 | 60,946 |
| <i>Fund Cash Balances, January 1</i> | <u>104,586</u> | <u>901,919</u> | <u>20</u> | <u>1,006,525</u> |
| <i>Fund Cash Balances, December 31</i> | <u>\$118,967</u> | <u>\$948,484</u> | <u>\$20</u> | <u>\$1,067,471</u> |

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

SPENCER TOWNSHIP
GUERNSEY COUNTY

STATEMENT OF RECEIPTS, DISBURSEMENTS
AND CHANGES IN FUND BALANCES (REGULATORY CASH BASIS)
FIDUCIARY FUND TYPE
FOR THE YEAR ENDED DECEMBER 31, 2020

| | Fiduciary Fund Type |
|--|------------------------|
| | <u>Custodial</u> |
| <i>Fund Cash Balances, January 1</i> | <u>2,150</u> |
| <i>Fund Cash Balances, December 31</i> | <u><u>\$2,150</u></u> |

See accompanying notes to the basic financial statements

Spencer Township
Guernsey County
Notes to the Financial Statements
For the Year Ended December 31, 2020

Note 1 – Reporting Entity

The constitution and laws of the State of Ohio establish the rights and privileges of the Spencer Township, Guernsey County, (the Township) as a body corporate and politic. A publicly elected three-member Board of Trustees directs the Township. The Township provides road and bridge maintenance, cemetery maintenance, fire protection and emergency medical services. The Township contracts with the Cumberland Volunteer Fire Department to provide fire services and Cumberland Emergency Squad to provide ambulance services. The Township appropriates levied fire fund money to support a volunteer fire department.

Public Entity Risk Pool

The Township participates in the Ohio Plan Risk Management 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.

Note 2 – Summary of Significant Accounting Policies

Basis of Presentation

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

Fund Accounting

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

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

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

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

Road and Bridge Fund The Road and Bridge Fund receives property tax money for constructing, maintaining, and repairing township roads and bridges.

Spencer Township
Guernsey County
Notes to the Financial Statements
For the Year Ended December 31, 2020

Note 2 – Summary of Significant Accounting Policies (Continued)

Fund Accounting (Continued)

Fiduciary Funds Fiduciary funds include private purpose trust funds and custodial 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.

Custodial 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 only Custodial Fund accounts for a road-use maintenance bond, which is restricted to a particular purpose. The purpose is road maintenance for damages to the roadways used by an oil company.

Basis of Accounting

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

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

Budgetary Process

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

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

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.

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

A summary of 2020 budgetary activity appears in Note 3.

Deposits

The Township pools all available funds of the Township in an interest-bearing checking and a sweep account.

Spencer Township
Guernsey County
Notes to the Financial Statements
For the Year Ended December 31, 2020

Note 2 – Summary of Significant Accounting Policies (Continued)

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.

Fund Balance

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

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

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

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

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

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

The Township applies restricted resources first when expenditures are incurred for purposes for which either restricted or unrestricted (committed, assigned, and unassigned) amounts are available. Similarly, within unrestricted fund balance, committed amounts are reduced first followed by assigned, and then unassigned amounts when expenditures are incurred for purposes for which amounts in any of the unrestricted fund balance classifications could be used.

Spencer Township
Guernsey County
Notes to the Financial Statements
For the Year Ended December 31, 2020

Note 3 – Budgetary Activity

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

| 2020 Budgeted vs. Actual Receipts | | | |
|-----------------------------------|----------------------|--------------------|----------|
| Fund Type | Budgeted Receipts | Actual Receipts | Variance |
| General | \$43,160 | \$54,845 | \$11,685 |
| Special Revenue | 272,124 | 315,578 | 43,454 |
| Total | \$315,284 | \$370,423 | \$55,139 |

| 2020 Budgeted vs. Actual Budgetary Basis Expenditures | | | |
|---|----------------------------|---------------------------|-------------|
| Fund Type | Appropriation Authority | Budgetary Expenditures | Variance |
| General | \$154,540 | \$40,464 | \$114,076 |
| Special Revenue | 1,167,249 | 269,013 | 898,236 |
| Debt Service | 20 | 0 | 20 |
| Fiduciary | 2,150 | 0 | 2,150 |
| Total | \$1,323,959 | \$309,477 | \$1,014,482 |

Note 4 – Deposits

To improve cash management, cash received by the Township is pooled. Monies for all fund are maintained in this pool. The Ohio Revised Code prescribes allowable deposits and investments. A summary of the Township’s deposit account is as follows:

| | |
|-----------------|-------------|
| | 2020 |
| Demand deposits | \$1,069,621 |

Deposits

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

Note 5 – Property Taxes

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

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

Spencer Township
Guernsey County
Notes to the Financial Statements
For the Year Ended December 31, 2020

Note 6 – 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.

OPRM coverage programs are developed specific to each member's risk management needs and the related premiums for coverage are determined through the application of uniform underwriting criteria addressing the member's exposure to loss. Effective November 1, 2017, the OPRM retained 47% of the premium and losses on the first \$250,000 casualty treaty and 30% of the first \$1,000,000 property treaty. The OPRM is also participated in a property primary excess of loss treaty. This treaty reimbursed the OPRM 30% for losses between \$200,000 and \$1,000,000. The reimbursement is based on the amount of loss between \$200,000 and \$1,000,000. Effective November 1, 2018, the OPRM the property retention remained unchanged, however, the Plan assumed 100% of the first \$250,000 casualty treaty. Members are only responsible for their self-retention (deductible) amounts, which vary from member to member. Effective November 1, 2019, the OPRM's property retention increased from 30% to 33%, while the casualty treaty remains unchanged and still assumes 100% of the first \$250,000 casualty treaty. OPRM had 776 members as of December 31, 2019.

The Pool's audited financial statements conform with generally accepted accounting principles, and reported the following assets, liabilities and equity at December 31, 2019 (the latest information available).

| | |
|-----------------|----------------------|
| Assets | \$ 15,920,504 |
| Liabilities | <u>(11,329,011)</u> |
| Members' Equity | <u>\$ 4,591,493</u> |

You can read the complete audited financial statements for OPRM at the Plan's website, www.ohioplan.org.

Note 7 – Defined Benefit Pension Plan

Ohio Public Employees Retirement System

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 contributed 10 percent of their gross salaries, and the Township contributed an amount equaling 14 percent of participants' gross salaries. The Township has paid all contributions required through December 31, 2020.

Spencer Township
Guernsey County
Notes to the Financial Statements
For the Year Ended December 31, 2020

Note 8 – 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 2020. The portion of employer contributions allocated to health care for OPERS members in the member-directed plan was 4.0 percent during calendar year 2020.

Note 9 – COVID-19

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

**SPENCER TOWNSHIP
GUERNSEY 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**

| | General | Special Revenue | Debt Service | Totals (Memorandum Only) |
|--|------------------|--------------------|-----------------|--------------------------------|
| Cash Receipts | | | | |
| Property and Other Local Taxes | \$38,102 | \$132,318 | \$0 | \$170,420 |
| Charges for Services | 0 | 3,400 | 0 | 3,400 |
| Licenses, Permits and Fees | 0 | 250 | 0 | 250 |
| Intergovernmental | 14,233 | 127,846 | 0 | 142,079 |
| Earnings on Investments | 2,856 | 7,481 | 0 | 10,337 |
| Miscellaneous | 0 | 16,416 | 0 | 16,416 |
| <i>Total Cash Receipts</i> | <u>55,191</u> | <u>287,711</u> | <u>0</u> | <u>342,902</u> |
| Cash Disbursements | | | | |
| Current: | | | | |
| General Government | 45,240 | 0 | 0 | 45,240 |
| Public Safety | 0 | 22,000 | 0 | 22,000 |
| Public Works | 0 | 222,301 | 0 | 222,301 |
| Health | 106 | 7,729 | 0 | 7,835 |
| Capital Outlay | 4,566 | 0 | 0 | 4,566 |
| <i>Total Cash Disbursements</i> | <u>49,912</u> | <u>252,030</u> | <u>0</u> | <u>301,942</u> |
| <i>Excess of Cash Receipts Over Cash Disbursements</i> | <u>5,279</u> | <u>35,681</u> | <u>0</u> | <u>40,960</u> |
| Other Financing Receipts | | | | |
| Other Financing Sources | 16 | 0 | 0 | 16 |
| <i>Total Other Financing Receipts</i> | <u>16</u> | <u>0</u> | <u>0</u> | <u>16</u> |
| <i>Net Change in Fund Cash Balances</i> | 5,295 | 35,681 | 0 | 40,976 |
| <i>Fund Cash Balances, January 1</i> | <u>99,291</u> | <u>866,238</u> | <u>20</u> | <u>965,549</u> |
| Fund Cash Balances, December 31 | | | | |
| Restricted | 0 | 653,346 | 20 | 653,366 |
| Committed | 0 | 248,573 | 0 | 248,573 |
| Assigned | 104,586 | 0 | 0 | 104,586 |
| <i>Fund Cash Balances, December 31</i> | <u>\$104,586</u> | <u>\$901,919</u> | <u>\$20</u> | <u>\$1,006,525</u> |

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

SPENCER TOWNSHIP
GUERNSEY COUNTY

COMBINED STATEMENT OF RECEIPTS, DISBURSEMENTS
AND CHANGES IN FUND BALANCES (REGULATORY CASH BASIS)
FIDUCIARY FUND TYPE
FOR THE YEAR ENDED DECEMBER 31, 2019

| | Fiduciary Fund Type |
|--|------------------------|
| | <u>Custodial</u> |
| <i>Fund Cash Balances, January 1</i> | <u>2,150</u> |
| <i>Fund Cash Balances, December 31</i> | <u><u>\$2,150</u></u> |

See accompanying notes to the basic financial statements

Spencer Township
Guernsey County
Notes to the Financial Statements
For the Year Ended December 31, 2019

Note 1 – Reporting Entity

The constitution and laws of the State of Ohio establish the rights and privileges of the Spencer Township, Guernsey County, (the Township) as a body corporate and politic. A publicly elected three-member Board of Trustees directs the Township. The Township provides road and bridge maintenance, cemetery maintenance, fire protection and emergency medical services. The Township contracts with the Cumberland Volunteer Fire Department to provide fire services and Cumberland Emergency Squad to provide ambulance services. The Township appropriates levied fire fund money to support a volunteer fire department.

Public Entity Risk Pool

The Township participates in the Ohio Plan Risk Management 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.

Note 2 – Summary of Significant Accounting Policies

Basis of Presentation

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

Fund Accounting

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

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

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

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

Road and Bridge Fund The Road and Bridge Fund receives property tax money for constructing, maintaining, and repairing township roads and bridges.

Spencer Township
Guernsey County
Notes to the Financial Statements
For the Year Ended December 31, 2019

Note 2 – Summary of Significant Accounting Policies (Continued)

Fund Accounting (Continued)

Fiduciary Funds Fiduciary funds include private purpose trust funds and custodial 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.

Custodial 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 only Custodial Fund accounts for a road-use maintenance bond, which is restricted to a particular purpose. The purpose is road maintenance for damages to the roadways used by an oil company.

Basis of Accounting

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

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

Budgetary Process

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

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

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.

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

A summary of 2019 budgetary activity appears in Note 3.

Deposits

The Township pools all available funds of the Township in an interest-bearing checking and a sweep account.

Spencer Township
Guernsey County
Notes to the Financial Statements
For the Year Ended December 31, 2019

Note 2 – Summary of Significant Accounting Policies (Continued)

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.

Fund Balance

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

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

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

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

Assigned Assigned fund balances are intended for specific purposes but do not meet the criteria to be classified as *restricted* or *committed*. 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 the authority by resolution, or by State Statute.

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.

Spencer Township
Guernsey County
Notes to the Financial Statements
For the Year Ended December 31, 2019

Note 3 – 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 | \$43,617 | \$55,207 | \$11,590 |
| Special Revenue | 235,655 | 287,711 | 52,056 |
| Total | \$279,272 | \$342,918 | \$63,646 |

| 2019 Budgeted vs. Actual Budgetary Basis Expenditures | | | |
|---|----------------------------|---------------------------|-----------|
| Fund Type | Appropriation Authority | Budgetary Expenditures | Variance |
| General | \$151,693 | \$49,912 | \$101,781 |
| Special Revenue | 1,093,108 | 252,030 | 841,078 |
| Debt Service | 20 | 0 | 20 |
| Fiduciary | 2,150 | 0 | 2,150 |
| Total | \$1,246,971 | \$301,942 | \$945,029 |

Note 4 – Deposits

To improve cash management, cash received by the Township is pooled. Monies for all fund are maintained in this pool. The Ohio Revised Code prescribes allowable deposits and investments. A summary of the Township’s deposit account is as follows:

| | |
|-----------------|---------------------|
| Demand deposits | 2020 \$1,008,675 |
|-----------------|---------------------|

Deposits

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

Note 5 – Property Taxes

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

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

Spencer Township
Guernsey County
Notes to the Financial Statements
For the Year Ended December 31, 2019

Note 6 – 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.

OPRM coverage programs are developed specific to each member's risk management needs and the related premiums for coverage are determined through the application of uniform underwriting criteria addressing the member's exposure to loss. Effective November 1, 2017, the OPRM retained 47% of the premium and losses on the first \$250,000 casualty treaty and 30% of the first \$1,000,000 property treaty. The OPRM is also participated in a property primary excess of loss treaty. This treaty reimbursed the OPRM 30% for losses between \$200,000 and \$1,000,000. The reimbursement is based on the amount of loss between \$200,000 and \$1,000,000. Effective November 1, 2018, the OPRM the property retention remained unchanged, however, the Plan assumed 100% of the first \$250,000 casualty treaty. Members are only responsible for their self-retention (deductible) amounts, which vary from member to member. Effective November 1, 2019, the OPRM's property retention increased from 30% to 33%, while the casualty treaty remains unchanged and still assumes 100% of the first \$250,000 casualty treaty. OPRM had 776 members as of December 31, 2019.

The Pool's audited financial statements conform with generally accepted accounting principles, and reported the following assets, liabilities and equity at December 31, 2019.

| | |
|-----------------|----------------------|
| Assets | \$ 15,920,504 |
| Liabilities | <u>(11,329,011)</u> |
| Members' Equity | <u>\$ 4,591,493</u> |

You can read the complete audited financial statements for OPRM at the Plan's website, www.ohioplan.org.

Note 7 – Defined Benefit Pension Plan

Ohio Public Employees Retirement System

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 contributed 10 percent of their gross salaries, and the Township contributed an amount equaling 14 percent of participants' gross salaries. The Township has paid all contributions required through December 31, 2019.

Spencer Township
Guernsey County
Notes to the Financial Statements
For the Year Ended December 31, 2019

Note 8 – 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 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.

Note 9 – Subsequent Event

COVID 19

The United States and the State of Ohio declared a state of emergency in March of 2020 due to the COVID-19 pandemic. The financial impact of COVID-19 and the continuing emergency measures may impact subsequent periods of the Township.

OHIO AUDITOR OF STATE KEITH FABER



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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

Spencer Township
Guernsey County
P.O. Box 186
Cumberland, Ohio 43732

To the Board of Trustees:

We have audited, in accordance with auditing standards generally accepted in the United States and the Comptroller General of the United States' *Government Auditing Standards*, the financial statements of the cash balances, receipts, and disbursements for each governmental fund type and the fiduciary fund type as of and for the years ended December 31, 2020 and 2019, and the related notes of Spencer Township, Guernsey County, Ohio (the Township), and have issued our report thereon dated May 14, 2021, wherein we noted the Township followed financial reporting provisions Ohio Revised Code § 117.38 and Ohio Administrative Code 117-2-03(D) permit. We also noted the financial impact of COVID-19 and the continuing emergency measures which may impact subsequent periods of the Township.

Internal Control Over Financial Reporting

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

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

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, when performing their assigned functions, to prevent, or detect and timely correct misstatements. A *material weakness* is a deficiency, or a combination of internal control deficiencies resulting in a reasonable possibility that internal control will not prevent or detect and timely correct a material misstatement of the Township's financial statements. We consider findings 2020-001, 2020-002, and 2020-004 described in the accompanying Schedule of Findings to be material weaknesses.

A *significant deficiency* is a deficiency, or a combination of internal control deficiencies less severe than a material weakness, yet important enough to merit attention by those charged with governance. We consider findings 2020-003 and 2020-005 described in the accompanying Schedule of Findings to be significant deficiencies.

Compliance and Other Matters

As part of reasonably assuring whether the Township's financial statements are free of material misstatement, we tested its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could directly and materially affect the financial statement. 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 instances of noncompliance or other matters we must report under *Government Auditing Standards* which are described in the accompanying Schedule of Findings as items 2020-001 through 2020-003.

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

May 14, 2021

**SPENCER TOWNSHIP
GUERNSEY COUNTY**

**SCHEDULE OF FINDINGS
DECEMBER 31, 2020 AND 2019**

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

FINDING NUMBER 2020-001

Noncompliance and Material Weakness

Ohio Rev. Code § 5705.09(F) provides that each subdivision shall establish a special fund for each class of revenues derived from a source other than the general property tax, which the law requires to be used for a particular purpose.

In 2020, Coronavirus Aid, Relief and Economic Security (CARES) receipts in the amount of \$4,753 and expenditures in the amount of \$456 were posted to the General Fund, instead of properly establishing a CARES Fund.

Not posting monies to the proper fund could result in expenditures being made that are not allowable based on the restrictions of the fund.

This adjustment, in which management agrees, has been posted to the accounting records and is reflected in the accompanying financial statements.

The Township should refer to the Township Officer's Handbook for guidance for the proper establishment of new funds. Also, the Township should refer to Auditor of State Bulletin 2021-004 for guidance on accounting for federal programs authorized by the American Rescue Plan Act of 2021.

FINDING NUMBER 2020-002

Noncompliance and Material Weakness

Ohio Rev. Code § 5705.10(D) provides in part that all revenue derived from a source other than the general property tax and which the law prescribes shall be used for a particular purpose, shall be paid into a special fund for such purpose.

We noted the following in 2020 and 2019:

- In 2020, Bureau of Workers Compensation refunds were posted 100% to General Fund instead of properly being allocated to the Gasoline Tax and Road and Bridge Funds in the amounts of \$638 and \$911, respectively.
- In 2020, an excess IRP receipt in the amount of \$438 was posted to the Permissive Motor Vehicle License Tax Fund instead of the Motor Vehicle License Tax Fund.

Ohio Const. art. XII, Sec. 5a requires that interest earned on monies derived from fees, excises and taxes relating to the use, operation or registration of motor vehicles or to fuels propelling such vehicles be credited to the special fund to which the principal belongs.

We noted the following:

- In 2019, interest was not allocated properly. The General Fund was credited \$4,209 too much, while the Motor Vehicle License Tax, Gasoline Tax and Permissive Motor Vehicle License Tax Funds were not credited enough in the amounts of \$1,109, \$2,941 and \$159, respectively.

Audit adjustments are reflected in the financial statements and in the accounting records correcting the misstatement.

SPENCER TOWNSHIP
GUERNSEY COUNTY

SCHEDULE OF FINDINGS
DECEMBER 31, 2020 AND 2019
(Continued)

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

FINDING NUMBER 2020-002
(Continued)

Noncompliance and Material Weakness - Ohio Rev. Code § 5705.10(D) (Continued)

The lack of controls over the posting of financial transactions decreases the reliability of financial data at year-end and can result in undetected errors and irregularities. The Township should implement controls to help ensure all transactions are reviewed to help ensure posting to the proper funds.

The Township Fiscal Officer should utilize available authoritative resources to appropriately classify and record receipt transactions. Also the Township Fiscal Officer should ensure interest is allocated to the funds that are allowed to receive it.

FINDING NUMBER 2020-003

Noncompliance and Significant Deficiency

Ohio Rev. Code § 117.38 provides that cash-basis entities must file annual reports with the Auditor of State within 60 days after the close of the fiscal year. The Auditor of State may prescribe by rule or guidelines the forms for these reports. However, if the Auditor of State has not prescribed a reporting form, the public office shall submit its report on the form used by the public office.

The report shall contain the following: (A) amount of collections and receipts, and accounts due from each source; (B) amount of expenditures for each purpose; (C) income of any public service industry that the entity owns or operates, as well as the costs of ownership or operation; and (D) amount of public debt of each taxing district, the purpose of the debt, and how the debt will be repaid.

The Fiscal Officer used the 2018 notes to file the 2020 notes, therefore multiple revisions were made to reflect 2020 activity.

The 2019 notes to the financial statements required revisions, which were agreed to by Township management and are reflected in the accompanying notes to the financial statements.

We noted the following:

- Revisions to the cash notes were required;
- Revisions to the risk management note and;
- COVID-19 note was added.

The Township should file complete and accurate annual financial reports with the Auditor of State. The Fiscal Officer can refer to the Auditor of State website at <http://ohioauditor.gov/references/shells.html> for the most updated financial statement shells and notes to the financial statements.

FINDING NUMBER 2020-004

Material Weakness

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

SPENCER TOWNSHIP
GUERNSEY COUNTY

SCHEDULE OF FINDINGS
DECEMBER 31, 2020 AND 2019
(Continued)

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

FINDING NUMBER 2020-004
(Continued)

Material Weakness (Continued)

The Ohio Township Handbook (revised March 2019) provides suggested account classifications. These accounts classify receipts by fund and source (property taxes or intergovernmental revenue, for example) and classify disbursements by fund, program (general government, for example) or object (personal services, for example). Using these classifications and the aforementioned accounting records will provide the Township with information required to monitor compliance with the budget, and prepare annual reports in the format required by the Auditor of State.

The Township did not always record receipts and disbursements into accurate classifications, or record all such transactions, based upon the source of the receipt or nature of the disbursement.

Also, the Township did not always properly classify its December 31, 2019 governmental fund cash balances in accordance with Governmental Accounting Standards Board (GASB) *Statement Number 54 - Fund Balance Reporting and Governmental Fund Type Definitions*, effective for fiscal years beginning after June 15, 2010.

We noted the following in 2020 and 2019:

- Homestead and Rollback was posted to Property and Other Local Taxes instead of Intergovernmental in the General Fund in the amount of \$3,145, in the Road and Bridge Fund in the amount of \$6,039, in the Cemetery Fund in the amount of \$1,258, and in the Fire Fund in the amount of \$2,139 in 2020.
- Homestead and Rollback was posted to Property and Other Local Taxes instead of Intergovernmental in the General Fund in the amount of \$3,139, in the Road and Bridge Fund in the amount of \$6,027, in the Cemetery Fund in the amount of \$1,256, and in the Fire Fund in the amount of \$2,135 in 2019.
- In 2020 Bureau of Workers Comp refunds in the amounts of \$2,039 were posted to Other Financing Sources instead of Miscellaneous Revenue in the General Fund.
- In 2019, the Township posted the expenditure of asphalt in the amount of \$27,714 from the Gas Tax Fund, \$600 refund of a plot in the Cemetery Fund, and \$3,253 of bank fees and utilities from the General Fund to Other Financing Uses instead of Public Works, Health, and General Government, respectively.
- The 2019 ending balance of the Road and Bridge Fund in the amount of \$248,573 was classified as Restricted rather than Committed.
- The General Fund amount appropriated over estimated receipts in the next fiscal year was classified as Restricted rather than Assigned in the amount of \$104,586 in 2019.

The adjustments noted above, with which management agrees, are reflected in the accompanying financial statements.

**SPENCER TOWNSHIP
GUERNSEY COUNTY**

**SCHEDULE OF FINDINGS
DECEMBER 31, 2020 AND 2019
(Continued)**

**FINDINGS RELATED TO THE FINANCIAL STATEMENTS
REQUIRED TO BE REPORTED IN ACCORDANCE WITH GAGAS (Continued)**

**FINDING NUMBER 2020-004
(Continued)**

Material Weakness (Continued)

We also noted the following in 2020 and 2019:

- During 2020 and 2019, Permissive Motor Vehicle License receipts in the amounts of \$1,901 and \$1,792, respectively, were posted to intergovernmental instead of Taxes.
- During 2020, Manufactured Homes Property Taxes were posted to Intergovernmental instead of Property and Other Local Taxes in the General Fund in the amount of \$223, in the Road and Bridge Fund in the amount of \$372, in the Cemetery Fund in the amount of \$79, and in the Fire Fund in the amount of \$122.

As these errors are not significant to the opinion units affected in 2020 or 2019, the adjustments noted above were agreed to by management but will not be posted to the financial statements.

The Township did not have a control process in place to help ensure receipts, expenditures, and fund balances are recorded in the correct classification. Not properly reporting financial activity could result in material misstatements occurring and remaining undetected and increases the risk that management would not be provided an accurate picture of the Township's financial position and operations.

The Township Fiscal Officer should utilize available authoritative resources to appropriately classify and record all receipt and expenditure transactions. This guidance will help ensure the Fiscal Officer makes proper postings to receipt and expenditure account classifications based on the source of the receipt and nature of the expenditure. Also, the Township Fiscal Officer may refer to Auditor of State Bulletin 2011-004 for additional guidance regarding fund balance classifications.

FINDING NUMBER 2020-005

Significant Deficiency

The Township performs chip and seal work on the roads typically every other year or as needed for road resurfacing and dust control purposes. Residents have the option to have this work completed or opt out of the project. The Township sends out letters to residents stating the project terms, the charge for the project, and when this application will be applied. For those residents whom desire for chip and seal to be applied to the road portion in front of their house, they need to pay the Township \$100 for every 100 feet they want applied. The Township collects this money over a two month period and figures the total emulsion needed to be ordered for the project as a whole.

As residents and/or companies pay for chip and seal, the Fiscal Officer tallies these payments on a spreadsheet until it is completed. This spreadsheet is given to the Trustees in order to know who paid and how much is requested to be applied. Trustees prepare for this application weeks ahead of time through discussing with each resident where they want the application applied, measuring the width of the road, and placing markings where to be applied. This spreadsheet is utilized during application day as well as the marking pins on the roads in order to ensure everyone who paid for chip and seal get their application properly.

**SPENCER TOWNSHIP
GUERNSEY COUNTY**

**SCHEDULE OF FINDINGS
DECEMBER 31, 2020 AND 2019
(Continued)**

| |
|---|
| <p>FINDINGS RELATED TO THE FINANCIAL STATEMENTS REQUIRED TO BE REPORTED IN ACCORDANCE WITH GAGAS (Continued)</p> |
|---|

**FINDING NUMBER 2020-005
(Continued)**

Significant Deficiency (Continued)

During 2019 when this chip and seal program was offered to residents, the Fiscal Officer was not able to locate the spreadsheet as noted above; however, cancelled checks from the residents were maintained to provide some support for the chip and seal receipts.

The Township did not have a process in place to adequately account for monies collected from residents for the chip and seal work (i.e., dust control program). Failure to properly document the chip and seal work requested by residents and companies on the spreadsheet can lead to discrepancies in application, underpayments, or overpayments. These errors make these receipts highly susceptible to theft and increases the loss of accountability.

The Township should strengthen chip and seal receipts accountability and application through providing more detail on the spreadsheet maintained and utilized for each chip and seal project. Total footage requested should be documented along with any explanations for over or under application. A reconciliation form should also be established and completed to ensure the amount collected agrees to the number of residents and feet of application requested.

Officials' Response: We did not receive a response from Officials to the findings reported above.

Spencer Township (Guernsey Co)

P.O. Box 186

357 Mill St.

Cumberland OH 43732

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS December 31, 2020 and 2019

| Finding Number | Finding Summary | Status | Additional Information |
|-----------------------|--|---------------------|--|
| 2018-001 | Ohio Rev. Code § 5705.10(C) – Receipts not posted to the correct funds. | Not Corrected | I believe I put the funding in a separate line so it could easily be tracked, not a separate fund. |
| 2018-002 | Ohio Rev. Code § 5705.10(I) – Expenditures not posted to the correct funds. | Partially Corrected | Noted. |
| 2018-003 | Material Weakness – Receipts, expenditures and fund balances not properly classified. | Not Corrected | Noted. |
| 2018-004 | Significant Deficiency – Chip and Seal receipts not supported by complete documentation. | Not Corrected | Noted. |

OHIO AUDITOR OF STATE KEITH FABER



SPENCER TOWNSHIP

GUERNSEY 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 6/1/2021

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