

Sutton Township
Meigs County
Regular Audit
For the Years Ended December 31, 2023 and 2022



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Board of Trustees
Sutton Township
28180 Apple Grove Dorcas Road
Racine, OH 45771

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

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

Keith Faber
Auditor of State
Columbus, Ohio

April 30, 2025

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Sutton Township
Meigs County
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For the Years Ended December 31, 2023 and 2022

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Independent Auditor's Report

Board of Trustees
Sutton Township
Meigs County
28180 Apple Grove Dorcas Road
Racine, Ohio 45771

Report on the Audit of the Financial Statements

Unmodified and Adverse Opinions

We have audited the financial statements of Sutton Township, Meigs County, Ohio (the Township) which comprises the cash balances, receipts and disbursements for each governmental fund type as of and for the years ended December 31, 2023 and 2022, and the related notes to the financial statements.

Unmodified Opinion on Regulatory Basis of Accounting

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

Adverse Opinion on U.S. Generally Accepted Accounting Principles

In our opinion, because of the significance of the matter discussed in the *Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles* section of our report, the accompanying financial statements 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, 2023, and 2022, or the changes in financial position thereof for the years then ended.

Basis for Opinions

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

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

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

Emphasis of Matter

As discussed in Note 14 to the financial statements, the financial impact of COVID-19 and the continuing emergency measures will impact subsequent periods of the Township. We did not modify our opinion regarding this matter.

Responsibilities of Management for the Financial Statements

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

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

Auditor's Responsibilities for the Audit of the Financial Statements

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

In performing an audit in accordance with GAAS and *Government Auditing Standards*, we

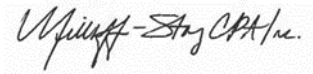
- exercise professional judgment and maintain professional skepticism throughout the audit.
- identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining,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

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

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

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated November 8, 2024, 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. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the Township's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Township's internal control over financial reporting and compliance.



Millhuff-Stang, CPA, Inc.
Wheelersburg, Ohio

November 8, 2024

Sutton Township
Meigs County
Combined Statement of Cash Receipts, Cash Disbursements and
Changes in Fund Cash Balances
All Governmental Fund Types
For the Year Ended December 31, 2023

	Governmental Fund Types		Totals (Memorandum Only)
	General	Special Revenue	
Cash Receipts:			
Property and Other Local Taxes	\$ 42,953	\$ 105,037	\$ 147,990
Intergovernmental	28,291	162,818	191,109
Earnings on Investments	196	111	307
Miscellaneous	778	1,890	2,668
Total Cash Receipts	72,218	269,856	342,074
Cash Disbursements:			
Current:			
General Government	41,565	1,707	43,272
Public Safety	2,792	52,189	54,981
Public Works	23,153	156,089	179,242
Health	-	27,678	27,678
Human Services	-	2,372	2,372
Capital Outlay	-	103,000	103,000
Debt Service:			
Redemption of Principal	-	29,150	29,150
Interest and Other Fiscal Charges	-	486	486
Total Cash Disbursements	67,510	372,671	440,181
Total Cash Receipts Over (Under) Cash Disbursements	4,708	(102,815)	(98,107)
Other Financing Sources:			
Other Debt Proceeds	-	37,000	37,000
Sale of Fixed Asset	-	2,448	2,448
Total Other Financing Sources	-	39,448	39,448
Net Change in Fund Balance	4,708	(63,367)	(58,659)
Fund Cash Balances, January 1	8,661	81,825	90,486
Fund Cash Balances, December 31	\$ 13,369	\$ 18,458	\$ 31,827

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

Sutton Township
Meigs County
Notes to the Financial Statements
For the Year Ended December 31, 2023

Note 1 - Reporting Entity

The constitution and laws of the State of Ohio establish the rights and privileges of Sutton Township, Meigs County, Ohio (the Township), as a body corporate and politic. A publicly elected three-member Board of Trustees directs the Township. The Township provides road and bridge maintenance, cemetery maintenance and fire protection services. The Township contracts with the Village of Syracuse, the Village of Racine, and the Village of Bashan to provide fire protection services.

Jointly Governed Organization and Public Entity Risk Pool

The Township participates in a jointly governed organization and a public entity risk pool. Notes 9 and 11 to the financial statements provide additional information for these entities. The Township's management believes these financial statements present all activities for which the Township is financially accountable.

Note 2 - Summary of Significant Accounting Policies

Basis of Presentation

The Township's financial statements consist of a combined statement of receipts, disbursements and changes in fund balances (regulatory cash basis) for all governmental fund types 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:

Gasoline Tax Fund This 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 This fund accounts for and reports that portion of property tax money for constructing, maintaining, and repairing Township roads and bridges.

Fire Levy Fund This fund receives property tax money for fire protection services for the Township. These monies are sent to the participating fire departments in accordance with the contracts.

American Rescue Funds American Rescue Funds receive allocations from Federal and State Governments with specific guidance on expenses.

Sutton Township
Meigs County
Notes to the Financial Statements
For the Year Ended December 31, 2023

Note 2 - Summary of Significant Accounting Policies (Continued)

Basis of Accounting

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

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

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 cancelled and reappropriated in the subsequent year.

A summary of 2023 budgetary activity appears in Note 4.

Deposits

The Township 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.

Capital Assets

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

Accumulated Leave

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

Sutton Township
Meigs County
Notes to the Financial Statements
For the Year Ended December 31, 2023

Note 2 - Summary of Significant Accounting Policies (Continued)

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.

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

Note 3 - Compliance

Contrary to Ohio law, budgetary expenditures exceeded appropriations in the Motor Vehicle License Tax, Gas Tax, Road and Bridge, and Fire District funds at December 31, 2023. Further, appropriations exceeded estimated resources in the General and American Rescue Plan Funds at December 31, 2023. Finally, contrary to Ohio law, the Township failed to properly certify the availability of funds prior to making the obligation to purchase.

Sutton Township
Meigs County
Notes to the Financial Statements
For the Year Ended December 31, 2023

Note 4 - Budgetary Activity

Budgetary activity for the years ending December 31, 2023 as follows:

<u>Fund Type</u>	<u>2023 Budgeted vs. Actual Receipts</u>		
	<u>Budgeted</u>	<u>Actual</u>	
	<u>Receipts</u>	<u>Receipts</u>	<u>Variance</u>
General	\$48,000	\$72,218	\$24,218
Special Revenue	<u>318,734</u>	<u>309,304</u>	<u>(9,430)</u>
Total	<u>\$366,734</u>	<u>\$381,522</u>	<u>\$14,788</u>

<u>Fund Type</u>	<u>2023 Budgeted vs. Actual Budgetary Basis Expenditures</u>		
	<u>Appropriation</u>	<u>Budgetary</u>	
	<u>Authority</u>	<u>Expenditures</u>	<u>Variance</u>
General	\$74,283	\$67,666	\$6,617
Special Revenue	<u>365,072</u>	<u>375,739</u>	<u>(10,667)</u>
Total	<u>\$439,355</u>	<u>\$443,405</u>	<u>(\$4,050)</u>

Note 5 - Deposits

To improve cash management, cash received by the Township is pooled. Monies for all funds are maintained in this pool. The Ohio Revised Code prescribes allowable deposits and investments. The carrying amount of deposits as of December, 31 2023 was as follows:

	<u>2023</u>
Demand Deposits	\$31,827

Deposits are insured by the Federal Depository Insurance Corporation.

Note 6 - 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 statement includes these credit 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.

Note 7 - Defined Benefit Pension Plans

Ohio Public Employees Retirement System

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

Sutton Township
Meigs County
Notes to the Financial Statements
For the Year Ended December 31, 2023

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, 2023.

Social Security

The Township's Fiscal Officer 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 participant's gross salary. The Township has paid all contributions required through December 31, 2023.

Note 8 - Postemployment Benefits

OPERS offers cost-sharing, multiple-employer defined benefit post-employment plans. OPERS offers a health reimbursement arrangement (HRA) allowance to benefit recipients meeting certain age and service credit requirements. The HRA is an account funded by OPERS that provides tax-free reimbursement for qualified medical expenses such as monthly post-tax insurance premiums, deductibles, co-insurance, and co-pays incurred by eligible benefit recipients and their dependents. For calendar year 2023, the portion of OPERS employer contributions allocated to health care was 0 percent for members in the traditional pension plan and 2 percent for members in the combined plan. For 2023, the portion of the employer contributions OPERS allocated to health care for members in the member-directed plan was 4.0 percent; however, a portion of the health care rate was funded with reserves.

Note 9 - Risk Management

Through September 12, 2023, the Township was a member of the Ohio Township Association Risk Management Authority (The Pool). The Pool assumes the risk of loss up to the limits of the Township's policy. The Pool covers the following risks:

- General liability and casualty
- Public official's liability
- Cyber
- Law enforcement liability
- Automobile liability
- Vehicles
- Property
- Equipment breakdown

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

	<u>2023</u>
Cash and Investments	\$33,494,457
Actuarial Liabilities	<u>\$10,885,549</u>

During 2023 the Township made no payments for claims in excess of the policy limits. The Township made no payments to OTARMA in 2023.

Sutton Township
Meigs County
Notes to the Financial Statements
For the Year Ended December 31, 2023

The Township cancelled their OTARMA coverage effective September 13, 2023. The insurance was replaced with a commercial insurance plan through Kinder's Insurance Agency, 223 South 4th Street, Ironton, OH 45638. The current annual premium is \$5,077, which was paid by the Township in October 2023.

The Township has obtained commercial insurance for the following risks:

- Comprehensive property and general liability
- Vehicles
- Errors and omissions

Note 10 - Debt

During 2021 the Township entered into a loan for the purchase of a 2009 International Truck. This loan was rolled into the previously outstanding loans for a 1982 Ford Tractor and 1985 Case Model MW 24L.

In October of 2023, the Township entered into a loan in which proceeds were used to assist with the payment of paving Township roads.

Debt outstanding as of December 31, 2023 was as follows:

	<u>Principal</u>	<u>Interest</u>	<u>Balance</u>
Farmers Bank Loan	\$7,877	\$194	\$8,071
Farmers Bank Paving Loan	<u>\$13,250</u>	<u>\$117</u>	<u>\$13,367</u>
Total	\$21,127	\$311	\$21,438

Amortization

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

Year Ending December 31:	Farmers Bank Loan	Farmers Bank Paving Loan
2024	\$5,768	\$13,367
2025	2,303	0
Total	<u>\$8,071</u>	<u>\$13,367</u>

Note 11 - Jointly Governed Organization

The Syracuse-Racine Regional Sewer District is a regional sewer district organized under Chapter 6119 of the Ohio Revised Code. The District operates under the direction of a three member Board of Trustees whose membership is composed of one appointment from each of the participating political subdivisions; Sutton Township, Township of Syracuse, and Village of Racine. The membership elects a President, Vice-President, and a Secretary-Treasurer, who are responsible for fiscal control of the financial resources of the District.

To obtain financial information, write to the Syracuse-Racine Regional Sewer District at P.O. Box 201, Racine, Ohio 45771.

Sutton Township
Meigs County
Notes to the Financial Statements
For the Year Ended December 31, 2023

Note 12 – Contingent Liabilities

The Township is not currently a defendant in any lawsuits.

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

Note 13 – Fund Balances

Encumbrances are commitments related to unperformed contracts for goods or services. Encumbrance accounting is utilized to the extent necessary to assure effective budgetary control and accountability and to facilitate effective cash planning and control. At year end, the Township had outstanding encumbrances in the General fund of \$156 and Special Revenue funds of \$3,068.

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

Note 14 – COVID-19

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

In 2023, the remaining COVID-19 monies were used to repair Township roads and to purchase a truck for the Township.

Note 15 – Subsequent Events

In June of 2024, the Township purchased a used 2020 model Bobcat E50 M Series Compact Excavator. A financing agreement was also put in place for the excavator for \$22,000.

Sutton Township
Meigs County
Combined Statement of Cash Receipts, Cash Disbursements and
Changes in Fund Cash Balances
All Governmental Fund Types
For the Year Ended December 31, 2022

	Governmental Fund Types		Totals (Memorandum Only)
	General	Special Revenue	
Cash Receipts:			
Property and Other Local Taxes	\$ 55,396	\$ 96,898	\$ 152,294
Intergovernmental	26,229	239,792	266,021
Earnings on Investments	60	96	156
Miscellaneous	554	1,309	1,863
Total Cash Receipts	82,239	338,095	420,334
Cash Disbursements:			
Current:			
General Government	36,014	1,632	37,646
Public Safety	2,730	50,441	53,171
Public Works	29,638	257,770	287,408
Health	-	40,940	40,940
Human Services	-	7,633	7,633
Capital Outlay	6,400	36,463	42,863
Debt Service:			
Redemption of Principal	-	5,210	5,210
Interest and Other Fiscal Charges	-	559	559
Total Cash Disbursements	74,782	400,648	475,430
Total Cash Receipts Over (Under) Cash Disbursements	7,457	(62,553)	(55,096)
Other Financing Sources:			
Sale of Fixed Asset	0	13,500	13,500
Total Other Financing Sources	-	13,500	13,500
Net Change in Fund Balance	7,457	(49,053)	(41,596)
Fund Cash Balances, January 1	1,204	130,878	132,082
Fund Cash Balances, December 31	\$ 8,661	\$ 81,825	\$ 90,486

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

Sutton Township
Meigs County
Notes to the Financial Statements
For the Year Ended December 31, 2022

Note 1 - Reporting Entity

The constitution and laws of the State of Ohio establish the rights and privileges of Sutton Township, Meigs County, Ohio (the Township), as a body corporate and politic. A publicly elected three-member Board of Trustees directs the Township. The Township provides road and bridge maintenance, cemetery maintenance and fire protection services. The Township contracts with the Village of Syracuse, the Village of Racine, and the Village of Bashan to provide fire protection services.

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Note 2 - Summary of Significant Accounting Policies

Basis of Presentation

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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:

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Road and Bridge Fund This fund accounts for and reports that portion of property tax money for constructing, maintaining, and repairing Township roads and bridges.

Fire Levy Fund This fund receives property tax money for fire protection services for the Township. These monies are sent to the participating fire departments in accordance with the contracts.

American Rescue Funds American Rescue Funds receive allocations from Federal and State Governments with specific guidance on expenses.

Sutton Township
Meigs County
Notes to the Financial Statements
For the Year Ended December 31, 2022

Note 2 - Summary of Significant Accounting Policies (Continued)

Basis of Accounting

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

These statements include adequate disclosure of material matters, as the financial reporting provisions of Ohio Revised Code Section 117.38 and Ohio Administrative Code Section 117-2-03 (C) 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 cancelled and reappropriated in the subsequent year.

A summary of 2022 budgetary activity appears in Note 4.

Deposits

The Township 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.

Capital Assets

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

Accumulated Leave

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Sutton Township
Meigs County
Notes to the Financial Statements
For the Year Ended December 31, 2022

Note 2 - Summary of Significant Accounting Policies (Continued)

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.

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

Note 3 - Compliance

Contrary to Ohio law, the Township failed to properly certify the availability of funds. Additionally, the Township failed to properly bid a paving project and failed to review certified payrolls and verify prevailing wage language was present in the contract.

Sutton Township
Meigs County
Notes to the Financial Statements
For the Year Ended December 31, 2022

Note 4 - Budgetary Activity

Budgetary activity for the years ending December 31, 2022 as follows:

<u>Fund Type</u>	<u>2022 Budgeted vs. Actual Receipts</u>		
	<u>Budgeted</u>	<u>Actual</u>	<u>Variance</u>
	<u>Receipts</u>	<u>Receipts</u>	
General	\$83,642	\$82,239	\$(1,403)
Special Revenue	<u>354,024</u>	<u>351,595</u>	<u>(2,429)</u>
Total	<u>\$437,666</u>	<u>\$433,834</u>	<u>\$(3,832)</u>

<u>Fund Type</u>	<u>2022 Budgeted vs. Actual Budgetary Basis Expenditures</u>		
	<u>Appropriation</u>	<u>Budgetary</u>	<u>Variance</u>
	<u>Authority</u>	<u>Expenditures</u>	
General	\$84,783	\$74,782	\$10,001
Special Revenue	<u>444,572</u>	<u>400,648</u>	<u>43,924</u>
Total	<u>\$529,355</u>	<u>\$475,430</u>	<u>\$53,925</u>

Note 5 - Deposits

To improve cash management, cash received by the Township is pooled. Monies for all funds are maintained in this pool. The Ohio Revised Code prescribes allowable deposits and investments. The carrying amount of deposits as of December, 31 2022 was as follows:

	<u>2022</u>
Demand Deposits	\$90,486

Deposits are insured by the Federal Depository Insurance Corporation.

Note 6 - 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 statement includes these credit 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.

Note 7 - Defined Benefit Pension Plans

Ohio Public Employees Retirement System

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

Sutton Township
Meigs County
Notes to the Financial Statements
For the Year Ended December 31, 2022

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, 2022.

Social Security

The Township's Fiscal Officer 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 participant's gross salary. The Township has paid all contributions required through December 31, 2022.

Note 8 - Postemployment Benefits

OPERS offers a cost-sharing, multiple-employer defined benefit postemployment plan, which includes 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 the employer contributions allocated to health care for OPERS members in the traditional pension plan and combined plan was 0 percent during the calendar year 2022. The portion of the employer contributions allocated to health care for OPERS members in the member-direct plan was 4.0 percent during the calendar year 2022.

Note 9 - Risk Management

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

- General liability and casualty
- Public official's liability
- Cyber
- Law enforcement liability
- Automobile liability
- Vehicles
- Property
- Equipment breakdown

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

	2022
Cash and Investments	\$32,288,098
Actuarial Liabilities	\$9,146,434

During 2022 the Township made no payments for claims in excess of the policy limits. No changes were made to coverages in 2022.

The township made the following payments to OTARMA in 2022:

2022 Contributions to OTARMA
\$7,117

Sutton Township
Meigs County
Notes to the Financial Statements
For the Year Ended December 31, 2022

Note 10 - Debt

During 2021 the Township entered into a loan for the purchase of a 2009 International Truck. This loan was rolled into the previously outstanding loans for a 1982 Ford Tractor and 1985 Case Model MW 24L.

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

	Principal	Interest	Balance
Farmers Bank Loan	\$13,290	\$551	\$13,841

Amortization

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

Year Ending December 31:	Farmers Bank Loan
2023	\$5,769
2024	5,769
2025	2,303
Total	<u>\$13,841</u>

Note 11 - Jointly Governed Organization

The Syracuse-Racine Regional Sewer District is a regional sewer district organized under Chapter 6119 of the Ohio Revised Code. The District operates under the direction of a three member Board of Trustees whose membership is composed of one appointment from each of the participating political subdivisions; Sutton Township, Township of Syracuse, and Village of Racine. The membership elects a President, Vice-President, and a Secretary-Treasurer, who are responsible for fiscal control of the financial resources of the District.

To obtain financial information, write to the Syracuse-Racine Regional Sewer District at P.O. Box 201, Racine, Ohio 45771.

Note 12 – Contingent Liabilities

The Township is not currently a defendant in any lawsuits.

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

Note 13 – Fund Balances

Encumbrances are commitments related to unperformed contracts for goods or services. Encumbrance accounting is utilized to the extent necessary to assure effective budgetary control and accountability and to facilitate effective cash planning and control. At year end, the Township had no outstanding encumbrances.

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

Sutton Township
Meigs County
Notes to the Financial Statements
For the Year Ended December 31, 2022

Note 14 – COVID-19

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

In 2022, \$81,725 of American Rescue Funds were received. A portion of the COVID-19 monies were used to repair Township roads, as well as make improvements to the Township garage.

Note 15 – Subsequent Events

In October 2023, the Township entered into a debt agreement with Farmers Bank and Savings Company for \$37,000 to pay for road paving.

In June of 2024, the Township purchased a used 2020 model Bobcat E50 M Series Compact Excavator. A financing agreement was also put in place for the excavator for \$22,000.

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

Independent Auditor's Report

Board of Trustees
Sutton Township
Meigs County
28180 Apple Grove Dorcas Road
Racine, Ohio 45771

We have audited in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of Sutton Township, Meigs County (the Township) as of and for the years ended December 31, 2023 and 2022, and the related notes to the financial statements and have issued our report thereon dated November 8, 2024, wherein we noted the Township followed financial reporting provisions Ohio Revised Code Section 117.38 and Ohio Administrative Code Section 117-2-03(C) permit. We also noted the financial impact of COVID-19 and the continuing emergency measures will impact subsequent periods of the Township.

Internal Control Over Financial Reporting

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

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

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that were not identified. We identified certain deficiencies in internal control, described in the accompanying schedule of findings and responses as items 2023-001 and 2023-002 that we consider to be material weaknesses.

Sutton Township

Meigs County

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

Page 2

Report on Compliance and Other Matters

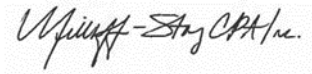
As part of obtaining reasonable assurance about whether the Township's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards* and which are described in the accompanying schedule of findings and responses as items 2023-003, 2023-004, 2023-005, 2023-006, and 2023-007.

Township's Responses to Findings

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

Purpose of this Report

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



Millhuff-Stang, CPA, Inc.
Wheelersburg, Ohio

November 8, 2024

Sutton Township
Meigs County
Schedule of Findings and Responses
For the Years Ended December 31, 2023 and 2022

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

Material Weakness – Financial Reporting

A monitoring system by the Township should be in place to prevent or detect misstatements for the accurate presentation of the Township's financial statements. During 2023 and 2022, the Township erroneously posted receipts and disbursements to the incorrect accounts and, in certain instances, did not post items. These items required reclassifications and adjustments to properly present the activity of the Township for both years. Additionally, the notes to the financial statements were not properly prepared and required modifications. These errors were corrected in the accompanying financial statements.

We recommend the Township implement additional control procedures related to financial reporting that enable management to identify, prevent, detect, and correct potential misstatements in the financial statements and related note disclosures.

Township Response:

The Fiscal Officer will attempt to correct this in the future.

Finding Number 2023-002

Material Weakness – Budgetary Information Within Accounting System

Accurate budgetary information within the Township's accounting system is pertinent to ensure that the Township has accurate and complete information for decision-making processes. Instances were identified in both years of the audit period where budgetary allocations recorded within UAN were not in agreement with the items on file with the County. The Township should review budgeting and accounting processes and implement the appropriate steps to ensure that budgeted information within the accounting system is in agreement with formal approved documents.

Township Response:

The Fiscal Officer will attempt to correct this in the future.

Finding Number 2023-003

Noncompliance Citation – Ohio Revised Code Section 5705.41(B)

Ohio Revised Code Section 5705.41(B) states that no subdivision or taxing unit is to expend money unless it has been appropriated.

The Township had expenditures in excess of appropriations in the Motor Vehicle License Tax, Gas Tax, Road and Bridge, and Fire District Funds at December 31, 2023. The Township should monitor financial activity to ensure their expenditures do not exceed the amounts appropriated.

Township Response:

The Fiscal Officer will monitor and attempt to correct in the future.

Sutton Township
Meigs County
Schedule of Findings and Responses
For the Years Ended December 31, 2023 and 2022

Finding Number 2023-004

Noncompliance Citation – Ohio Revised Code Section 5705.41(D)(1)

Ohio Revised Code Section 5705.41(D)(1) states, in part, that no subdivision shall make any contract or give any order involving the expenditure of money unless there is attached thereto a certificate of the fiscal officer of the subdivision. The fiscal officer must certify that the amount required to meet such a commitment has been lawfully appropriated and is in the treasury or in the process of collection to the credit of an appropriate fund free from any previous encumbrances. Every such contract made without such a certificate shall be void and no warrants shall be issued in payment of any amount due thereon.

There are several exceptions to the standard requirement stated above that a fiscal officer's certificate must be obtained prior to a subdivision or taxing authority entering into a contract or order involving the expenditure of money. The main exceptions are: "then and now" certificates, blanket certificates, and super blanket certificates, which are provided for in subsections (D)(1) and (D)(3) of Section 5705.41, respectively, of the Ohio Revised Code.

1. "Then and Now" Certificate – If the fiscal officer can certify that both at the time that the contract or order was made ("then"), and at the time that the fiscal officer is completing the certification ("now"), that sufficient funds were available or in the process of collection, to the credit of a proper fund, properly appropriated and free from any previous encumbrance, the Township can authorize the drawing of a warrant for the payment of the amount due. The Township has thirty days from receipt of the "then and now" certificate to approve payment by ordinance or resolution. Amounts of less than \$3,000 may be paid by the fiscal officer without a resolution or ordinance upon completion of the "then and now" certificate, provided that the expenditure is otherwise lawful. This does not eliminate any otherwise applicable requirement for approval of expenditures by the Township.

2. Blanket Certificate – Fiscal officers may prepare "blanket" certificates for a certain sum of money not exceeding an amount established by resolution or ordinance adopted by a majority of the members of the legislative authority against any specific line item account and cannot extend beyond the end of the fiscal year. The blanket certificate may, but need not, be limited to a specific vendor. Only one blanket certificate may be outstanding at one particular time for any one particular line item appropriation. Blanket certificates cannot be issued unless there has been an amount approved by the legislative authority for the blanket.

3. Super Blanket Certificate – The Township may also make expenditures and contracts for any amount from a specific line item appropriation account in a specified fund upon certification of the fiscal officer for most professional services, fuel, oil, food items, and any other specific recurring and reasonably predictable operating expense. This certification is not to extend beyond the current year. More than one super blanket certificate may be outstanding at a particular time for any line item appropriation.

Three instances were identified where the Township failed to properly encumber funds prior to ordering the expenditure of money, all three items identified were material. In addition, of the three items not properly certified two were determined to be encumbered in the wrong year.

Unless the exceptions noted above are used, prior encumbrance is not only required by statute but is a key control in the disbursement process to assure that purchase commitments receive prior approval. To improve controls over disbursements and to help reduce the possibility of the Township's funds exceeding budgetary spending limitations, the Fiscal Officer should certify that the funds are or will be available prior to obligation by the Township. When prior certification is not possible, "then and now" certification should be used.

Sutton Township
Meigs County
Schedule of Findings and Responses
For the Years Ended December 31, 2023 and 2022

Finding Number 2023-004 (Continued)

Noncompliance Citation – Ohio Revised Code Section 5705.41(D)(1) (Continued)

We recommend the Township implement budgetary monitoring procedures to ensure that funds are properly and timely encumbered prior to commitment. When prior certification is not possible, “then and now” certification should be used, when applicable, in accordance with state law.

Township Response:

Purchase orders are now being made when expenses are incurred rather than when paid.

Finding Number 2023-005

Noncompliance Citation – Ohio Revised Code Section 5705.39

Ohio Revised Code Section 5705.39 states that total appropriations from each fund shall not exceed the total estimated resources.

The Township had appropriations in excess of estimated resources in the General and American Rescue Funds on December 31, 2023, that we consider to be material. The Township should implement the appropriate procedures, such as periodic comparisons of estimated resources to appropriations, to ensure that appropriations are limited to estimated resources so that improper spending does not occur.

Township Response:

The Fiscal Officer will review in the future for accuracy.

Finding Number 2023-006

Noncompliance Citation – Ohio Revised Code Section 4115.05

Ohio Revised Code Section 4115.05 states, in part, that every contract for a public work shall contain a provision that each laborer, worker, or mechanic, employed by such contractor, subcontractor, or other person about or upon such public work, shall be paid the prevailing rate of wages provided in this section. During our testing of the contract for the paving of Mile Hill Road, we noted the Township did not verify prevailing wage rates reports before disbursements were made. Certified payrolls were not obtained by the Township prior to our request. Further a contract containing prevailing wage language could not be provided. This contract was approved, and work was performed in 2022.

We recommend the Township implement additional monitoring procedures to ensure proper prevailing wage language is included in required contracts and that certified payrolls are reviewed prior to making payment as required.

Township Response:

The Fiscal Officer will work to correct this issue in the future.

Sutton Township
Meigs County
Schedule of Findings and Responses
For the Years Ended December 31, 2023 and 2022

Finding Number 2023-007

Noncompliance Citation – Ohio Revised Code Section 5575.02 and 5575.01

Ohio Revised Code Section 5575.02 states, in part, that after the board of township trustees has decided to proceed with a road improvement, it shall advertise for bids once, not later than two weeks prior to the date fixed for the letting of contracts, in a newspaper of general circulation within the township. Such notice shall state that copies of the surveys, plans, profiles, cross sections, and specifications for such improvement are on file with the board, and the time within which bids will be received. The board may let the work as a whole or in convenient sections, as it determines. The contract shall be awarded to the lowest and best bidder who meets the requirements of section 153.54 of the Revised Code and shall be let upon the basis of lump sum bids, unless the board orders that it be let upon the basis of unit price bids, in which event it shall be let upon such basis.

Further, Ohio Revised Code Section 5575.01 states, in part, that when the board proceeds by contract, the contract shall, if the amount involved exceeds forty-five thousand dollars, be let by the board to the lowest responsible bidder after advertisement for bids once, not later than two weeks, prior to the date fixed for the letting of the contract, in a newspaper of general circulation within the township

Per inquiry of the Fiscal Officer, the contract for the repair and repaving of Mile Hill Road was not advertised for competitive bids. It was noted that the agreement totaled \$102,960 for 5,280 feet of paving which exceeded the competitive bidding threshold for road repairs and maintenance. The contract was approved, and work was performed in 2022.

We recommend the Township implement additional monitoring procedures to ensure contracted work that requires competitive bidding is bid, and support for award of the bid to the lowest bidder is maintained.

Township Response:

The Fiscal Officer will work to correct this issue in the future.

Sutton Township
Meigs County
Schedule of Prior Audit Findings
For the Years Ended December 31, 2023 and 2022

Finding Number	Finding Summary	Fully Corrected?	Not Corrected, Partially Corrected; Significantly Different Corrective Action Taken; or Finding No Longer Valid; <i>Explain</i>
Finding 2021-001	Material Weakness – Financial Reporting	No	Reissued as Finding 2023-001
Finding 2021-002	Material Weakness – Budgetary Information Within Accounting System	No	Reissued as Finding 2023-002
Finding 2021-003	Noncompliance Citation – Ohio Revised Code Section 5705.41(B)	No	Reissued as Finding 2023-003
Finding 2021-004	Noncompliance Citation – Ohio Revised Code Section 5705.41(D)	No	Reissued as Finding 2023-004
Finding 2021-005	Noncompliance Citation – Ohio Revised Code Section 5705.39	No	Reissued as Finding 2023-005

OHIO AUDITOR OF STATE KEITH FABER



SUTTON TOWNSHIP

MEIGS 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 5/13/2025

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

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