

SCIOTO TOWNSHIP
PICKAWAY COUNTY, OHIO

SINGLE AUDIT

FOR THE YEAR ENDED
DECEMBER 31, 2024



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Columbus, Ohio 43215
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Board of Trustees
Scioto Township
6752 St Rte 762
Commercial Point, OH 43116

We have reviewed the *Independent Auditor's Report* of the Scioto Township, Pickaway County, prepared by Julian & Grube, Inc., for the audit period January 1, 2024 through December 31, 2024. 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 Scioto Township is responsible for compliance with these laws and regulations.

KEITH FABER
Ohio Auditor of State

Tiffany L. Ridenbaugh, CPA, CFE, CGFM
Chief Deputy Auditor

December 31, 2025

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**SCIOTO TOWNSHIP
PICKAWAY COUNTY, OHIO**

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Independent Auditor's Report

Scioto Township
Pickaway County
6752 State Route 762
PO Box 40
Commercial Point, Ohio 43116

To the Members of the Board of Trustees:

Report on the Audit of the Financial Statements

Opinions

We have audited the accompanying financial statement of Scioto Township, Pickaway County, Ohio, which comprises the cash balances, receipts, and disbursements for each governmental fund type as of and for the year ended December 31, 2024, and the related notes to the financial statement.

Unmodified Opinions on Regulatory Basis of Accounting

In our opinion, the accompanying financial statement referred to above presents fairly, in all material respects, the cash balances, receipts, and disbursements for each governmental fund type of Scioto Township, as of and for the year ended December 31, 2024, and the related notes to the financial statement, in accordance with the financial reporting provisions of Ohio Revised Code Section 117.38 and Ohio Administrative Code Section 117-2-03(C), as described in Note 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 statement referred to above does not present fairly, in accordance with accounting principles generally accepted in the United States of America, the financial position of Scioto Township, as of December 31, 2024, or changes in financial position thereof for the year then ended.

Basis for Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the "Auditor's Responsibilities for the Audit of the Financial Statements" section of our report. We are required to be independent of Scioto 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 statement, the financial statement is prepared by Scioto Township on the basis of the financial reporting provisions of Ohio Revised Code Section 117.38 and Ohio Administrative Code Section 117-2-03(C), which is a basis of accounting other than accounting principles generally accepted in the United States of America (GAAP), to satisfy these requirements. The effects on the financial statement of the variances between the regulatory basis of accounting described in Note 2 and GAAP, although not reasonably determinable, are presumed to be material and pervasive.

Emphasis of Matter

As described in Note 13 of the financial statement, in 2023, the Township reported their financial statements on a cash basis of accounting comparable with the requirements of GASB Statement No. 34. Starting in 2024, the Township reported on a regulatory cash basis. Our opinion is not modified with respect to this matter.

Responsibilities of Management for the Financial Statement

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

In preparing the financial statement, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about Scioto 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 Statement

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

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

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statement, 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 statement.
- 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 Scioto 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 statement.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about Scioto 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.

Supplementary Information

Our audit was conducted for the purpose of forming opinion on the financial statement that collectively comprise Scioto Township's financial statement. The accompanying schedule of expenditures of federal awards, as required by Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, is presented for purposes of additional analysis and is not a required part of the financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statement. The information has been subjected to the auditing procedures applied in the audit of the financial statement and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statement or to the financial statement itself, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the schedule of expenditures of federal awards is fairly stated, in all material respects, in relation to the financial statement as a whole.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated July 23, 2025 on our consideration of Scioto Township's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of Scioto 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 Scioto Township's internal control over financial reporting and compliance.



Julian & Grube, Inc.
July 23, 2025

Scioto Township
Pickaway County, Ohio
*Combined Statement of Receipts, Disbursements
and Changes in Fund Balances (Regulatory Cash Basis)*
All Governmental Fund Types
For the Year Ended December 31, 2024

	Governmental Fund Types			Totals (Memorandum Only)
	General	Special Revenue	Capital Projects	
Cash Receipts				
Property and Other Local Taxes	\$ 278,537	\$ 2,314,414	\$ -	\$ 2,592,951
Charges for Services	-	493,557	-	493,557
Licenses, Permits and Fees	36,676	26,815	-	63,491
Intergovernmental	191,413	1,433,498	456,839	2,081,750
Earnings on Investments	57,557	9,989	-	67,546
Miscellaneous	1,030	5,317	-	6,347
<i>Total Cash Receipts</i>	<u>565,213</u>	<u>4,283,590</u>	<u>456,839</u>	<u>5,305,642</u>
Cash Disbursements				
Current:				
General Government	307,741	1,026	-	308,767
Public Safety	-	2,804,996	-	2,804,996
Public Works	24,690	783,557	-	808,247
Health	41,477	5,777	-	47,254
Capital Outlay	206,110	366,976	526,224	1,099,310
Debt Service:				
Principal Retirement	-	211,039	-	211,039
Interest and Fiscal Charges	-	75,156	-	75,156
<i>Total Cash Disbursements</i>	<u>580,018</u>	<u>4,248,527</u>	<u>526,224</u>	<u>5,354,769</u>
<i>Excess of Receipts Over (Under) Disbursements</i>	<u>(14,805)</u>	<u>35,063</u>	<u>(69,385)</u>	<u>(49,127)</u>
Other Financing Receipts (Disbursements)				
Loans Issued	-	-	131,556	131,556
Sale of Assets	24,291	288,273	-	312,564
<i>Total Other Financing Receipts (Disbursements)</i>	<u>24,291</u>	<u>288,273</u>	<u>131,556</u>	<u>444,120</u>
<i>Net Change in Fund Cash Balances</i>	9,486	323,336	62,171	394,993
<i>Fund Cash Balances, January 1, restated (Note 13)</i>	<u>1,077,725</u>	<u>2,160,067</u>	<u>187,272</u>	<u>3,425,064</u>
<i>Fund Cash Balances, December 31</i>	<u>\$ 1,087,211</u>	<u>\$ 2,483,403</u>	<u>\$ 249,443</u>	<u>\$ 3,820,057</u>

See accompanying notes to the financial statement

Scioto Township
Pickaway County, Ohio
Notes to the Financial Statement
For the Year Ended December 31, 2024

Note 1 - Reporting Entity

Scioto Township, Pickaway County, Ohio (the “Township”), is a body politic and corporate established to exercise the rights and privileges conveyed to it by the constitution and laws of the State of Ohio. The Township is directed by a publicly elected three-member Board of Trustees. The Township also has an elected Township Fiscal Officer.

Primary Government

The primary government consists of all funds, departments, boards and agencies that are not legally separate from the Township. The primary government of the Township provides the following services to its citizens: general government services, maintenance of Township roads and bridges, cemetery maintenance, fire protection, emergency medical services and contracted police services.

Jointly Governed Organization and Public Entity Risk Pool

The Township participates in a jointly governed organization and a public entity risk pool.

The Township participates in a jointly governed organization, the Scioto Township Joint Economic Development District (the “JEDD”). Note 11 to the financial statement provides additional information for this entity.

The Township participates in a Public Entity Risk Pool, the Ohio Township Association Risk Management Authority (OTARMA). Note 6 to the financial statement provides additional information for this entity.

The Township’s management believes this financial statement presents all activities for which the Township is financially accountable.

Note 2 - Summary of Significant Accounting Policies

Basis of Presentation

The Township’s financial statement consists 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:

Scioto Township
Pickaway County, Ohio
Notes to the Financial Statement
For the Year Ended December 31, 2024

Note 2 - Summary of Significant Accounting Policies - (Continued)

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 property taxes (inside millage), and intergovernmental receipts from JEDD distributions, restricted and committed for the construction, reconstruction, resurfacing and repair of Township roads and bridges.

Fire and Emergency Levy Fund - This fund accounts for and reports property taxes, intergovernmental revenues from JEDD distributions, and contracted services restricted for the purpose of providing residents with fire and emergency services.

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

Permanent Improvement Fund - This fund is used to account for intergovernmental revenues from JEDD distributions which are restricted for capital purposes.

Ohio Public Works Commission Fund - This fund accounts for and reports grants and loans from the Ohio Public Works Commission (OPWC) restricted for capital improvements.

Basis of Accounting

This financial statement follows 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).

This statement includes 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, department and object level of control, and appropriations may not exceed estimated resources. The Board of Trustees must annually approve appropriation measures and subsequent amendments. Unencumbered appropriations lapse at year end.

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

Scioto Township
Pickaway County, Ohio
Notes to the Financial Statement
For the Year Ended December 31, 2024

Note 2 - Summary of Significant Accounting Policies - (Continued)

Encumbrances The Ohio Revised Code requires the Township to reserve (encumber) appropriations when individual commitments are made. Encumbrances outstanding at year end are carried over, and need not be reappropriated.

A summary of 2024 budgetary activity appears in Note 3.

Deposits and Investments

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

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

Capital Assets

The Township records disbursements for acquisitions of property, plant, and equipment when paid. The accompanying financial statement does 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 accompanying financial statement does not include a liability for unpaid leave.

Settlement Monies

Ohio has reached settlement agreements with various distributors of opioids which are subject to the OneOhio memorandum of understanding. The original settlement was reached in 2021 with annual payments anticipated through 2038. For 2024, the Township received distributions totaling \$2,445, which are reflected in the Opioid Settlement Fund (Special Revenue Fund Type) in the accompanying financial statement.

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.

Scioto Township
Pickaway County, Ohio
Notes to the Financial Statement
For the Year Ended December 31, 2024

Note 2 - Summary of Significant Accounting Policies - (Continued)

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 12.

Note 3 - Budgetary Activity

Budgetary activity for the year ending December 31, 2024 follows:

2024 Budgeted vs. Actual Receipts

Fund Type	Budgeted	Actual	Variance
	Receipts	Receipts	
General	\$584,571	\$589,504	\$4,933
Special Revenue	4,568,714	4,571,863	3,149
Capital Projects	588,395	588,395	-
Total	\$5,741,680	\$5,749,762	\$8,082

2024 Budgeted vs. Actual Budgetary Basis Expenditures

Fund Type	Budgetary	Budgetary	Variance
	Appropriation	Expenditures	
General	\$881,505	\$624,393	\$257,112
Special Revenue	4,652,968	4,256,027	396,941
Capital Projects	591,224	526,224	65,000
Total	\$6,125,697	\$5,406,644	\$719,053

Scioto Township
Pickaway County, Ohio
Notes to the Financial Statement
For the Year Ended December 31, 2024

Note 4 - Deposits and Investments

The Township maintains a deposits and investments pool all funds use. The Ohio Revised Code prescribes allowable deposits and investments. The carrying amount of deposits and investments at December 31, 2024 was as follows:

<i>Cash Management Pool:</i>	2024
Demand deposits	\$ 2,813,781
Total deposits	<u>2,813,781</u>
STAR Ohio	1,006,276
Total investments	<u>1,006,276</u>
Total deposits and investments	<u><u>\$ 3,820,057</u></u>

The Township does not use a separate payroll clearing account. The disbursements included in the accompanying financial statement reflects net payroll plus all remitted payroll withholdings. At December 31, 2024 the Township is not holding any unremitted employee payroll withholdings.

Deposits

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

Investments

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

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 statement includes 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.

Scioto Township
Pickaway County, Ohio
Notes to the Financial Statement
For the Year Ended December 31, 2024

Note 6 - Risk Management

Workers' Compensation

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

Risk Pool Membership

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

- General liability
- Automobile Liability
- Automobile Physical Damage
- Public Officials Liability
- Property and Inland Marine
- Law enforcement liability
- Fidelity and Crime
- Employment Practices Liability
- Cyber Breach and Liability

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

	<u>2024</u>
Cash and investments	\$ 32,822,076
Actuarial liabilities	\$ 12,568,762

Note 7 - Defined Benefit Pension Plans

Ohio Public Employees Retirement System

Some Township employees belong to the Ohio Public Employees Retirement System (OPERS). OPERS is a cost-sharing, multiple-employer plan. The Ohio Revised Code prescribes this plan's benefits, which include postemployment 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, 2024.

Ohio Police and Fire Retirement System

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

Scioto Township
Pickaway County, Ohio
Notes to the Financial Statement
For the Year Ended December 31, 2024

Note 7 - Defined Benefit Pension Plans - Continued

The Ohio Revised Code also prescribes contribution rates. OP&F participants contributed 12.25 percent of their wages. The Township contributed to OP&F an amount equal to 24.00 percent of full-time fire fighters' wages, respectively. The Township has paid all contributions required through December 31, 2024.

Social Security

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

Employees contributed 6.2 percent of their gross salaries. The Township contributed an amount equal to 6.2 percent of participant's gross salaries. The Township has paid all contributions required through December 31, 2024.

Note 8 - Postemployment Benefits

Both OPERS and OP&F offer cost-sharing, multiple-employer defined benefit postemployment 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. OP&F uses a stipend-based health care model. A stipend funded by OP&F is placed in individual Health Reimbursement Accounts that retirees use to be reimbursed for health care expenses. For calendar year 2024, 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 2024, the portion of employer contributions OPERS allocated to health care for members in the member-directed plan was 4 percent; however, a portion of the health care rate was funded with reserves. OP&F contributes 0.5 percent to fund these benefits.

Note 9 - Debt

Debt outstanding at December 31, 2024, was as follows:

	Principal	Interest Rate
F-550 Medic Loan	\$ 40,217	3.40%
USDA Rural Development - Fire Station Bonds	3,280,600	2.13%
OPWC loan #CQ28Y - Gibson Rd. Phase III-A	112,122	0.00%
OPWC loan #CQ30Z - Gibson Rd. Phase III-B	71,362	0.00%
OPWC loan #CQ08AA - Gibson Rd. Phase III-C	<u>131,556</u>	0.00%
Total	<u><u>\$ 3,635,857</u></u>	

The F-550 Medic Loan was issued on 6/1/2020, in the amount of \$188,031, for the purchase of a new ambulance for the Township Fire Department. The loan carries an interest rate of 3.4% and matures on 6/1/2025. Principal and interest payments will be made from the Fire and Emergency Levy Special Revenue Fund.

Scioto Township
Pickaway County, Ohio
Notes to the Financial Statement
For the Year Ended December 31, 2024

Note 9 - Debt - Continued

The United States Department of Agriculture (USDA) Rural Development – Fire Station Bonds was issued on 11/4/2021, in the amount of \$3,500,000, for the construction of a new fire station. The bonds carry an interest rate of 2.125% and matures on 12/1/2051. Principal and interest payments will be made from the Fire and Emergency Levy Special Revenue Fund.

The Ohio Public Works Commission (OPWC) Loan CQ28Y - Gibson Rd. Phase III-A was issued on 9/19/2023, in the amount of \$140,152, to help finance the road improvement project on Gibson Rd. The loan was issued at an interest rate of 0% and an original maturity date of 7/1/2028. Principal payments will be made from the Road and Bridge Special Revenue Fund.

The Ohio Public Works Commission (OPWC) Loan CQ30Z - Gibson Rd. Phase III-B was issued on 9/19/2023, in the amount of \$89,203, to help finance the road improvement project on Gibson Rd. The loan was issued at an interest rate of 0% and an original maturity date of 7/1/2028. Principal payments will be made from the Road and Bridge Special Revenue Fund.

The Ohio Public Works Commission (OPWC) Loan CQ08AA - Gibson Rd. Phase III-C was issued on 12/6/2024, in the amount of \$131,556, to help finance the road improvement project on Gibson Rd. The loan was issued at an interest rate of 0% and an original maturity date of 1/1/2030. Principal payments will be made from the Road and Bridge Special Revenue Fund.

Amortization

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

Year Ending December 31:	USDA Fire Station Bonds	F-550 Medic Loan	OPWC Loans
2025	\$ 160,330	\$ 41,583	\$ 59,027
2026	160,284	-	72,182
2027	160,297	-	72,182
2028	160,442	-	72,182
2029	160,395	-	26,311
2030-2034	801,644	-	13,156
2035-2039	801,537	-	-
2040-2044	801,732	-	-
2045-2049	801,456	-	-
2050-2051	320,634	-	-
Total	<u>\$ 4,328,751</u>	<u>\$ 41,583</u>	<u>\$ 315,040</u>

Scioto Township
Pickaway County, Ohio
Notes to the Financial Statement
For the Year Ended December 31, 2024

Note 10 - Contingent Liabilities

The Township was not involved in any lawsuits that would have a material adverse effect on the Township's financial position.

Amounts grantor agencies pay to the Township are subject to audit and adjustment by the grantor, principally the federal government. Grantors 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 11 - Jointly Governed Organization

Beginning in 2014, the Township has participated in and received income tax sharing compensation through one Joint Economic Development District (the JEDD), formed in accordance with Ohio Revised Code (ORC) Sections 715.72 through 715.81 as a result of an agreement between the City of Grove City (the City), the Village of Commercial Point (the Village), and the Township. The JEDD is a body corporate and politic established to exercise the rights and privileges conveyed to it by the constitution and laws of the State of Ohio. The JEDD's purpose is to promote and facilitate economic development, to create or preserve jobs and employment opportunities and to improve the economic welfare of the JEDD, the City, the Village, and the Township. The JEDD levies a 2.00 percent income tax.

The JEDD Board of Directors consists of three members, one member representing the City and the Village to serve a term of one year (Board Member No. 1), one member representing the Township to serve a term of two years (Board Member No. 2), and one member selected by the other members to serve a term of four years as chairperson of the Board (Board Member No. 3). After service of an initial term, terms for each member shall be four years. A member may be reappointed to the Board, but no member shall serve more than two consecutive terms on the Board. The JEDD operates on a calendar year basis. The term of the contract shall be for fifty (50) years, provided however, that if all parties agree in writing, the contract may be terminated at any time. Any renewals of this contract shall only occur upon the written mutual agreement of the JEDD Parties.

As part of the contract forming the JEDD, the Township, the City, and the Village provide certain services to the JEDD. The Township will provide the same services that the Township provides for similarly situated properties included in the Township outside of the JEDD. The Township will also provide accommodation for meetings of the Board, maintenance of the records of the JEDD and any necessary staffing for the Board. The City shall provide all services necessary for the administration, collection and enforcement of the JEDD Income Tax pursuant to the Tax Agreement. The City will also engage in economic development activities which serve to complement and benefit potential economic development areas located in, adjacent to and/or around the JEDD as determined in the sole discretion of the City. The City is not expected or required to undertake any promotional activity to the detriment of development areas located within the boundaries of the City. The Village shall provide supplemental police response to the JEDD upon the request of the Pickaway County Sheriff; subject, however, to availability and manpower as determined in the sole discretion of the Village. The Village will also engage in economic development activities which serve to complement and benefit potential economic development areas located in, adjacent to and/or around the JEDD as determined in the sole discretion of the Village. The Village is not expected or required to undertake any promotional activity to the detriment of development areas located within the boundaries of the Village.

Scioto Township
Pickaway County, Ohio
Notes to the Financial Statement
For the Year Ended December 31, 2024

Note 11 - Jointly Governed Organization - Continued

On the tenth day of each quarter, the Administrator shall allocate the remaining amount of the JEDD Income Tax then on deposit with the Administrator into three parts to be distributed to the JEDD Parties as follows:

1. To the City, an amount equal to 10 percent (10%) of the remaining amount. That amount may be used by the City for any lawful purpose.
2. To the Township, an amount equal to eighty-eight percent (88%) of the remaining amount. That amount may be used by the Township for any lawful purpose.
3. To the Village, an amount equal to two percent (2%) of the remaining amount. That amount may be used by the Village for any lawful purpose.

During 2024, the Township received \$1,243,429 under the JEDD contract, which is distributed as Intergovernmental revenue in the General Fund, the Road and Bridge Special Revenue Fund, the Fire and Emergency Levy Special Revenue Fund, and the Permanent Improvement Capital Projects Fund.

Note 12 - 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 balances of these amounts were as follows:

Fund Balances	Special Revenue		Total
	General	Revenue	
Outstanding Encumbrances	<u>\$ 44,375</u>	<u>\$ 7,500</u>	<u>\$ 51,875</u>

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

Note 13 - Change in Financial Statement Presentation/Error Correction

- (1) In 2023, the Township reported its financial statements on a cash basis of accounting comparable with the requirements of GASB Statement No. 34. Starting in 2024, the Township reported on a regulatory cash basis.
- (2) The Township increased their beginning fund cash position at January 1, 2024 in the General Fund and Special Revenue Funds due to \$32,756, in lost and uncashed checks from prior years.

Scioto Township
Pickaway County, Ohio
Notes to the Financial Statement
For the Year Ended December 31, 2024

Note 13 - Change in Financial Statement Presentation/Error Correction - Continued

The following adjustments are required to net cash position/fund cash balances as previously reported due to the change in accounting basis (1) and lost and uncashed checks from prior years (2):

Governmental Activities	Net Cash Position/ Fund Cash Balance 12/31/2023 As Previously Reported			Net Cash Position/ Fund Cash Balance 1/1/2024 As Adjusted		
			Change in Presentation Adjustment (1)	Error Correction (2)		
	\$	\$	\$	\$	\$	\$
Governmental Funds						
General Fund	\$ 1,068,228	\$ -	\$ 9,497	\$ 1,077,725		
Gasoline Tax Fund	167,023	(167,023)	-	-		
Road and Bridge Fund	377,040	(377,040)	-	-		
Fire and Emergency Levy Fund	884,946	(884,946)	-	-		
Other Governmental Funds	895,071	(895,071)	-	-		
Special Revenue Funds	-	2,136,808	23,259	2,160,067		
Capital Projects Funds	-	187,272	-	187,272		
Total Governmental Funds	\$ 3,392,308	\$ -	\$ 32,756	\$ 3,425,064		

SUPPLEMENTARY INFORMATION

**SCIOTO TOWNSHIP
PICKAWAY COUNTY, OHIO
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED DECEMBER 31, 2024**

FEDERAL GRANTOR/ PASS THROUGH GRANTOR/ PROGRAM/CLUSTER TITLE	PASS-THROUGH ENTITY IDENTIFYING NUMBER / ADDITIONAL AWARD IDENTIFICATION	ASSISTANCE LISTING NUMBER	EXPENDITURES OF FEDERAL AWARDS
U.S. DEPARTMENT OF AGRICULTURE			
<i>Direct</i>			
<i>Community Facilities Loans and Grants Cluster</i>			
Community Facilities Loans and Grants - Beginning Loan Balance		10.766	\$ 3,369,700
Total Community Facilities Loans and Grants Cluster and U.S. Department of Agriculture			<u>3,369,700</u>
U.S. DEPARTMENT OF TREASURY			
<i>Direct</i>			
COVID-19 - Coronavirus State and Local Fiscal Recovery Funds	COVID-19	21.027	<u>250,312</u>
Total U.S. Department of Treasury			<u>250,312</u>
U.S. DEPARTMENT OF HOMELAND SECURITY			
<i>Direct</i>			
Assistance to Firefighters Grant Program	EMW-2021-FG-04988	97.044	<u>5,992</u>
Total U.S. Department of Homeland Security			<u>5,992</u>
Total Expenditures of Federal Awards			<u>\$ 3,626,004</u>

The accompanying notes are an integral part of this schedule.

**SCIOTO TOWNSHIP
PICKAWAY COUNTY, OHIO**

**NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
2 CFR 200.510(b)(6)
FOR THE YEAR ENDED DECEMBER 31, 2024**

NOTE 1 – BASIS OF PRESENTATION & SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The accompanying Schedule of Expenditures of Federal Awards (the Schedule) includes the federal award activity of Scioto Township (the “Township”) under programs of the federal government for the year ended December 31, 2024. The information on this Schedule is prepared in accordance with the requirements of Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Because the Schedule presents only a selected portion of the operations of the Township, it is not intended to and does not present the financial position, or changes in net position of the Township. Expenditures reported on the Schedule are reported on the cash basis of accounting. Such expenditures are recognized following cost principles contained in Uniform Guidance wherein certain types of expenditures may or may not be limited as to reimbursement.

NOTE 2 – DE MINIMIS INDIRECT COST RATE

The Township has not elected to use the 10-percent de minimis indirect cost rate as allowed under the Uniform Guidance.

NOTE 3 – MATCHING REQUIREMENTS

Certain Federal programs require the Township to contribute non-Federal funds (matching funds) to support the Federally-funded programs. The Township has met its matching requirements. The Schedule does not include the expenditure of non-Federal matching funds.

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

Scioto Township
Pickaway County
6752 State Route 762
PO Box 40
Commercial Point, Ohio 43116

To the Members of the Board of Trustees:

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 statement of the cash balances, receipts, and disbursements for each governmental fund type as of and for the year ended December 31, 2024 and the related notes to the financial statement of Scioto Township, Pickaway County, Ohio, and have issued our report thereon dated July 23, 2025, wherein we noted Scioto Township followed financial reporting provisions Ohio Revised Code Section 117.38 and Ohio Administrative Code Section 117-2-03(C) permit. Additionally, as described in Note 13 to the financial statement, Scioto Township has changed the presentation of their financial statements from the cash basis of accounting to the regulatory cash basis of accounting.

Report on Internal Control over Financial Reporting

In planning and performing our audit of the financial statement, we considered Scioto 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 statement, but not for the purpose of expressing an opinion on the effectiveness of Scioto Township's internal control. Accordingly, we do not express an opinion on the effectiveness of Scioto 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 Scioto Township's financial statement 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. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses or significant deficiencies may exist that were not identified.

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

Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether Scioto Township's financial statement is 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 statement. 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 no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

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 Scioto 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 Scioto Township's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.



Julian & Grube, Inc.
July 23, 2025

**Independent Auditor's Report on Compliance for Each Major Federal Program
and on Internal Control Over Compliance Required by the Uniform Guidance**

Scioto Township
Pickaway County
6752 State Route 762
PO Box 40
Commercial Point, Ohio 43116

To the Members of the Board of Trustees:

Report on Compliance for Each Major Federal Program

Opinion on Each Major Federal Program

We have audited Scioto Township's compliance with the types of compliance requirements identified as subject to audit in the U.S. Office of Management and Budget (OMB) *Compliance Supplement* that could have a direct and material effect on each of Scioto Township's major federal programs for the year ended December 31, 2024. Scioto Township's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings.

In our opinion, Scioto Township complied, in all material respects, with the compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended December 31, 2024.

Basis for Opinion on Each Major Federal Program

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the audit requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Our responsibilities under those standards and the Uniform Guidance are further described in the "Auditor's Responsibilities for the Audit of Compliance" section of our report.

We are required to be independent of Scioto Township and to meet our other ethical responsibilities, in accordance with 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 opinion on compliance for each major federal program. Our audit does not provide a legal determination of Scioto Township's compliance with the compliance requirements referred to above.

Responsibilities of Management for Compliance

Management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules, and provisions of contracts or grant agreements applicable to Scioto Township's federal programs.

Scioto Township
Pickaway County
Independent Auditor's Report on Compliance for Each Major Federal Program
and on Internal Control Over Compliance Required by the Uniform Guidance

Auditor's Responsibilities for the Audit of Compliance

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on Scioto Township's compliance based on our audit. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards, *Government Auditing Standards*, and the Uniform Guidance will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about Scioto Township's compliance with the requirements of each major federal program as a whole.

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

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material noncompliance, 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 Scioto Township's compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- Obtain an understanding of Scioto Township's internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of Scioto Township's internal control over compliance. Accordingly, no such opinion is expressed.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies and material weaknesses in internal control over compliance that we identified during the audit.

Report on Internal Control over Compliance

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

Our consideration of internal control over compliance was for the limited purpose described in the "Auditor's Responsibilities for the Audit of Compliance" section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance. Given these limitations, during our audit we did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above. However, material weaknesses or significant deficiencies in internal control over compliance may exist that were not identified.

Scioto Township
Pickaway County
Independent Auditor's Report on Compliance for Each Major Federal Program
and on Internal Control Over Compliance Required by the Uniform Guidance

Our audit was not designed for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, no such opinion is expressed.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.

Julian & Grube, Inc.

Julian & Grube, Inc.
July 23, 2025

SCIOTO TOWNSHIP
PICKAWAY COUNTY, OHIO

SCHEDULE OF FINDINGS
2 CFR § 200.515
DECEMBER 31, 2024

1. SUMMARY OF AUDITOR'S RESULTS		
(d)(1)(i)	<i>Type of Financial Statement Opinion</i>	Adverse under GAAP; Unmodified under the regulatory basis
(d)(1)(ii)	<i>Were there any material weaknesses in internal control reported at the financial statement level (GAGAS)?</i>	No
(d)(1)(ii)	<i>Were there any significant deficiencies in internal control reported at the financial statement level (GAGAS)?</i>	None Reported
(d)(1)(iii)	<i>Was there any reported material noncompliance at the financial statement level (GAGAS)?</i>	No
(d)(1)(iv)	<i>Were there any material weaknesses in internal control reported for major federal programs?</i>	No
(d)(1)(iv)	<i>Were there any significant deficiencies in internal control reported for major federal programs?</i>	None Reported
(d)(1)(v)	<i>Type of Major Program's Compliance Opinion</i>	Unmodified
(d)(1)(vi)	<i>Are there any reportable findings under 2 CFR §200.516(a)?</i>	No
(d)(1)(vii)	<i>Major Programs (listed):</i>	Community Facilities Loans and Grants Cluster
(d)(1)(viii)	<i>Dollar Threshold: Type A/B Programs</i>	Type A: \$750,000 Type B: all others
(d)(1)(ix)	<i>Low Risk Auditee under 2 CFR § 200.520?</i>	No

2. FINDINGS RELATED TO THE FINANCIAL STATEMENT
REQUIRED TO BE REPORTED IN ACCORDANCE WITH GAGAS

None.

3. FINDINGS AND QUESTIONED COSTS FOR FEDERAL AWARDS

None.

Scioto Township Trustees

6752 State Route 762

P.O. Box 40

Commercial Point, Ohio 43116



Phone 614-877-4452

Fax 614-877-4952

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS

2 CFR § 200.511(b)

DECEMBER 31, 2024

Finding Number	Year Initially Occurred	Finding Summary	Status	Additional Information
2023-001	2019	Material Weakness – Financial Statement Presentation – Accurate financial reporting is required in order to provide management and other stakeholders with objective and timely information to enable well-informed decisions. Presentation of materially correct financial statements and the related footnotes is the responsibility of management. Adjustments to the financial statements and related notes were necessary to properly report financial activity of the Township.	Corrective Action Taken and Finding is Fully Corrected	N/A
2023-002	2022	Noncompliance/Material Weakness – Integration of Budgetary Information – Ohio Administrative Code 117- 2-02(C)(1) states that all public offices should integrate the budgetary accounts, at the legal level of control or lower, into the financial accounting system. This means designing an accounting system to provide ongoing and timely information on unrealized budgetary receipts and remaining uncommitted appropriation balances. The Township’s Board approved appropriations and the County Budget Commission estimated receipts did not agree to the financial accounting system budgetary amounts for certain funds.	Partially Corrected	Moved to Management Letter.
2023-003	2022	Noncompliance/Material Weakness – Disbursements not certified timely – Ohio Revised Code Section 5705.41(D) requires that no orders or contracts involving the expenditure of money are to be made unless there is a certificate of the fiscal officer that the amount required for the order or contract 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. The Township did not properly certify disbursements in a timely manner.	Partially Corrected	Moved to Management Letter.

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OHIO AUDITOR OF STATE KEITH FABER



SCIOTO TOWNSHIP

PICKAWAY 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 1/13/2026

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