**Family and Children First Council**

**AOS Regulatory Basis Footnote Shell**

**Revised December 2023**

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| **Note: This shell is a guide for preparing your annual footnotes to the financial statements when filed on the AOS Regulatory Basis. These footnotes are not all inclusive and might include disclosures not applicable to your particular Council. Modify, delete, or add additional disclosures as necessary. As an example: If your entity has joint ventures, related organizations, or jointly governed organizations pull in the applicable footnotes from the AOS Regulatory Basis Generic Special Purpose Government Notes Shell.**  **Items highlighted in yellow are provided for guidance purposes only and should be deleted prior to submission.**  **See GASB Codification 2300 – Notes to the Financial Statements. As explained in paragraph .102, the notes to the financial statements should communicate information essential for fair presentation of the basic financial statements that is not displayed on the face of the financial statements. As such, the notes form an integral part of the basic financial statements. Notes should focus on the primary government—specifically, its governmental activities, business-type activities, major funds, and nonmajor funds in the aggregate. Information about the government's discretely presented component units should be presented as discussed in paragraph .105.**  **Items highlighted in green are items that are generic, and should be reviewed for entity specific information and modified to report specifics for your council.**  **In this sample 20CY means current year and 20PY means prior year and would be replaced with the four digit current year (for example 2023) or four digit prior year (for example 2022).**  **This sample assumes a December 31 year end. If your Council has a June 30 year end, dates will need to be changed.** |

***Aqua Highlights are 2023 updates.***

* ***Where these highlights are included within yellow highlighted areas, this information is for reference only and should be deleted prior to submission.***
* ***Where these highlights are included within green highlighted areas, this information should be reviewed and modified to report specifics for your entity.***
* ***Where these highlights are not within another color, you will need to review to determine if this applies to your specific entity, and modify or delete.***
* ***Updates have been made related to GASB 96, Subscription-Based Information Technology Arrangements, please see AOS Bulletin 2023-005 for additional information.***  [Bulletin\_2023-005.pdf (ohioauditor.gov)](https://ohioauditor.gov/publications/bulletins/2023/Bulletin_2023-005.pdf)
* ***Although uncommon for smaller governments, GASB 94, Public-Private and Public-Public Partnerships (PPP) and Availability Payment Arrangements (APA) disclosures can be added with leases and SBITAs and with debt, if applicable***
* ***Please note, Note 14 related to COVID-19 has been updated.***
* ***If*** ***you are a participant in the OneOhio or Monsanto Legal Settlements, see the generic special purpose government notes for sample disclosure.***

**Note 1 – Reporting Entity**

*(Modify as needed.)*

Ohio Revised Code Section 121.37 created the Ohio Family and Children First Cabinet Council and required each Board of County Commissioners to establish a County Family and Children First Council. Statutory membership of County Council consists of the following individuals:

1. At least three individuals representing the interest of families in the County. Where possible, the number of members representing families shall be equal to twenty percent of the Council’s remaining membership;
2. The Director of the Board of Alcohol, Drug Addiction, and Mental Health Services that serves the County, or, in the case of a County that has a Board of Alcohol and Drug Addiction Services and a Community Mental Health Board, the Directors of both Boards. If a Board of Alcohol, Drug Addition, and Mental Health Services covers more than one County, the Director may designate a person to participate on the County’s Council;
3. The Health Commissioner, or the Commissioner’s designee, of the Board of Health of each City or General Health District in the County. If the County has two or more health districts, the Health Commissioner membership may be limited to the Commissioners of the two districts with the largest populations;
4. The Director of the County Department of Job and Family Services;
5. The Executive Director of the public children services agency or the County agency responsible for the administration of children services pursuant to the Ohio Revised Code Section 5153.15;
6. The Superintendent of the County Board of Developmental Disabilities or if the Superintendent serves as Superintendent as more than one County Board of Developmental Disabilities, the Superintendent’s designee;
7. The Superintendent of the city, exempted village, or local school district with the largest number of pupils residing in the County, as determined by the Ohio Department of Education, which shall notify each County of its determination at least biennially;
8. A School Superintendent representing all other school districts with territory in the County, as designated at a biennial meeting of the superintendents of those districts;
9. A representative of the municipal corporation with the largest population in the County;
10. The President of the Board of County Commissioners or an individual designated by the Board;
11. A representative of the regional office of the Ohio Department of Youth Services;
12. A representative of the County’s Head Start agencies, as defined in Ohio Revised Code Section 3301.32;

1. A representative of the County’s Early Intervention collaborative established pursuant to the federal early intervention program operated under the “Individuals with Disabilities Education Act of 2004”; and
2. A representative of a local nonprofit entity that funds, advocates, or provides services to children and families.

A County Family and Children First Council may invite any other local public or private agency or group that funds, advocates, or provides services to children to have a representative become a permanent or temporary member of the Council.

The purpose of the County Council is to streamline and coordinate existing government services for families seeking services for their children. In seeking to fulfill its purpose, a County Council shall provide for the following:

1. Referrals to the Cabinet Council of those children for whom the County Council cannot provide adequate services;
2. Development and implementation of a process that annually evaluates and prioritizes services, fills service gaps where possible, and invents new approaches to achieve better results for families and children;
3. Participation in the development of a countywide, comprehensive, coordinated, multi-disciplinary interagency system for infants and toddlers with developmental disabilities or delays and their families, as established pursuant to federal grants received and administered by the Department of Health for early intervention services under the “Individuals with Disabilities Education Act of 2004”;
4. Maintenance of an accountability system to monitor the County Council’s progress in achieving results for families and children; and
5. Establishment of a mechanism to ensure ongoing input from a broad representation of families who are receiving services within the County system.

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

***Should your Council participate in jointly governed organizations, joint ventures and/or public entity risk pools or is associated with related organizations, you should identify the specific types of organizations. A description of the organizations should be included later in the notes. The Generic Special Purpose Government Notes shell Note 1 can be used as an example for wording. See Also Notes 14, 15, 16 and 17 for assistance with the descriptions of the organizations. You can cut and paste into this example.***

**Note 2 – Summary of Significant Accounting Policies**

***Basis of Presentation***

*(Delete all unnecessary/inapplicable fund types)*

The Council’s financial statements consist of a combined statement of receipts, disbursements and changes in fund balances (regulatory cash basis).

***Fund Accounting***

*[Review GASB Codification 1300, Fund Accounting, paragraphs .104-.116 for guidance.]*

The Council 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 Council are presented below:

*(Delete all unnecessary/inapplicable fund types)*

***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 Council 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 Council had the following significant Special Revenue Funds: *(Include a one or two sentence description of any special revenue fund constituting at least 20 percent of combined special revenue disbursements or are deemed significant. The following are examples that must be modified.)*

***Help Me Grow Grant Fund***  This fund receives state and federal grant monies restricted for the purpose of the grant provisions.

***Special Education Grant – Infants and Families (HMG-Part C)*** This fund receives federal grant monies restricted for expectant parents; newborns and their families; and infants and toddlers at risk for or with developmental delays and disabilities and their families.

***Family-Centered Services and Supports Fund*** This fund receives grant monies restricted for maintaining children and youth in their homes and communities by meeting the multi-systemic needs of children receiving service coordination.

***Administrative/Fiscal Agent***

*(Modify this section to reflect whether the Council’s fiscal agent is a County or an Educational Service Center as well as the name of that entity)*

Ohio Revised Code Section 121.37(B)(5)(a) requires the Council to select an administrative agent to provide fiscal and administrative services to the Council. The Council Selected [ABC County / the ABC Educational Service Center]. The Council authorizes [ABC County / the ABC Educational Service Center], as fiscal agent and administrative agent, to subcontract with, designate, and/or seek assistance from any agencies and/or organizations that it deems necessary in order to complete the obligations set forth in the agreement. [ABC County / The ABC Educational Service Center] agrees to be ultimately responsible for fulfilling the fiscal and administrative obligations of the agreement.

***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 Council 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***

A Family and Children First Council established under Ohio Revised Code Section 121.37 is not a taxing authority and is not subject to Ohio Revised Code Chapter 5705. As of October 1, 1997, all Family and Children First Councils are required to file an annual budget with its administrative agent. No budgetary information is presented because the Council did not file an annual budget with its administrative agent ***OR***The Council filed an estimate of financial resources and an appropriation measure with [the ABC County Auditor / the ABC Educational Service Center]as required by Ohio law. *(Modify as needed. This note should disclose and detail the budget process if the client has one even though not required by ORC 5705.)*

A summary of 20CY budgetary activity appears in Note X. *(Delete if no budgetary process is present)*

***Deposits and Investments***

The Council designated the [ABC County Auditor / ABC Educational Service Center] as the fiscal agent for all funds received in the name of the Council. Deposits of monies are made with the [ABC County Treasurer/ ABC Educational Service Center] and fund expenditures and balances are reported through the [ABC County Auditor/ ABC Educational Service Center]. Deposits and investments are made in accordance with the Ohio Revised Code and are valued at the fiscal agent’s carrying amount. *(Modify as needed.)*

***Capital Assets***

The Council records disbursements for acquisitions of property, plant and equipment when paid. The accompanying financial statements do not report these items as assets. [*Delete this footnote if the Entity does not own any Capital 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. *(Delete this item if no employees are entitled to these benefits)*

***Leases and SBITAs***

The Council is the lessor/lessee in various leases (as defined by GASB 87) related to buildings, vehicles, and other equipment under noncancelable leases. Lease revenue/disbursements are recognized when they are received/paid. *(Edit as needed. This note can be deleted if the Council has no GASB 87 leases)*

The Council has entered into noncancelable Subscription-Based Information Technology Arrangements (SBITA) contracts (as defined by GASB 96) for several types of software including contracts related to financial systems and various other software. Subscription disbursements are recognized when they are paid. (Edit as needed. This paragraph can be deleted along with the reference to SBITAs in the note heading, if the Council has no GASB 96 SBITAs.)

The following is instructional. If the Council has any PPPs or APAs under GASB 94, add explanation. See sample language in the generic special purpose government notes.

***Fund Balance***

*[Although regulatory filers follow a simplified approach, review GASB 54, Fund Balance Disclosures, paragraphs 5-23 and GASB Codification 1800, Classification and Terminology, paragraph .183, for guidance.]*

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

***Nonspendable***  The Council 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 Council.

***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***  The Council can *commit* amounts via formal action (resolution). The Council must adhere to these commitments unless the Council amends 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 only used to report a deficit fund balance.

The Council 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.  (update note number as needed)

**Note 3 – Compliance**

*Disclose any material budgetary violations here. The description should* ***list the individual funds affected*** *(i.e., not “the special revenue funds were in violation,” unless all the special revenue funds violated a requirement). The disclosures here should be brief. For example:*

Budgetary expenditures exceeded appropriation authority in the ABC fund by $XXX for the year ended December 31, 20CY. Also, at December 31, 20CY, the XYZ fund had a cash deficit balance of $XXX.

*If no information was filed with the administrative agent, then a noncompliance citation will need to be issued for not filing the budget in accordance with ORC 121.37.* The disclosures here should be brief, do not repeat the full text of the citation appearing in the GAGAS report. [Note: Even though budgetary violations would not exist under ORC 5705, these might be an indication of an internal control weakness that needs addressed.]

**Note 4 – Budgetary Activity**

Budgetary activity for the years ending December 31, 20CY, follows: *(Modify as needed. This note should include budgetary information as filed with the administrative agent.)*





*(Note: The above is an embedded Excel Spreadsheet.  Double-click to edit.  Do not enter $ signs.)*

**Note 5 – Deposits and Investments**

[The ABC County Auditor / The ABC Educational Service Center], as fiscal agent for the Council, maintains a cash and investments pool used by all of [ABC County Auditor’s / the ABC Educational Service Center’s]funds, including those of the Council. The Ohio Revised Code prescribes allowable deposits and investments and the [ABC County Auditor/ the ABC Educational Service Center] is responsible for compliance. The carrying amount of deposits and investments at December 31 was as follows:



*(Note: The above is an embedded Excel Spreadsheet.  Double-click to edit.  Do not enter $ signs. Delete any rows that are not applicable to the Council.)*

*If the Council also has segregated accounts, such as clearing accounts (including a payroll clearing account) and amounts with fiscal and escrow agents that are not part of this pool, please see the Generic note shell for additional required disclosures at the following link:* [*http://www.ohioauditor.gov/references/shells/regulatory.html*](http://www.ohioauditor.gov/references/shells/regulatory.html)*.*

At December 31, 20CY, the Council held $XXX in equity securities. Equity securities are not eligible investments for the Council under Ohio law. *(Delete if no equity securities exist) (Insert other time period noted, if any, or describe ineligible investments, if any. Note that entities may be allowed to hold equity securities, if required under a trust agreement. Check with the Legal Division.)*

This fiscal agent is responsible for maintaining adequate depository collateral for all funds in the fiscal agent’s pooled and deposit accounts. All risks associated with the above deposits are the responsibility of the fiscal agent.

**Note 6 – Risk Management**

*(Note: Use only the paragraphs that apply. Some of the descriptions below are mutually exclusive, so you must make appropriate modification.)*

***Commercial Insurance***

The Council has obtained commercial insurance for the following risks:

* Comprehensive property and general liability;
* Vehicles; and
* Errors and omissions.

The Council is uninsured for the following risks:

* Comprehensive property and general liability;
* Vehicles; and
* Errors and omissions.

*(Insert the following sentence if uninsured losses were material.)* During 20CY, the Council paid $XXX for losses that exceeded insurance coverage.

*(Also disclose any significant changes in coverage from the prior year.)*

***Risk Pool Membership***

The Council is a member of the XYZ Joint Self Insurance Pool (the Pool). The Pool assumes the risk of loss up to the limits of the (name of subdivision)’s policy. The Pool may make supplemental assessments if the experience of the overall pool is unfavorable. *[Modify the preceding sentence as needed.]* The Pool covers the following risks:

* General liability and casualty;
* Public official’s liability; and
* Vehicle.

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



**Note 7 – Defined Benefit Pension Plans**

*(Modify to meet your Council’s situation. If the administrative agent is an Educational Service Center, the applicable retirement system will be School Employees Retirement System (SERS.) If the administrative agent is a County, the applicable retirement system will be the Ohio Public Employees Retirement System (OPERS).) If the client is subject to OAC 145-1-26 and remits social security, evaluate materiality and consider the need for inclusion of disclosures for social security retirement system in this note (See OCS, Chapter 1 Employees’ retirement system requirement, including footnote regarding OAC 145-1-26. Only keep the table following that corresponds to the Council.)*

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

*(Note: You must modify the contribution rates as applicable. See chart below. The chart is only for reference and can be deleted.)* The Ohio Revised Code also prescribes contribution rates. For 20CY, OPERS members contributed XX percent of their gross salaries, and the Council contributed an amount equaling XX percent of participants’ gross salaries. The Council has paid all contributions required through December 31, 20CY.

|  |  |  |  |
| --- | --- | --- | --- |
| *Retirement Rates* | *Year* | *Member Rate* | *Employer Rate* |
| *OPERS – Local* | *2012-2023* | *10%* | *14%* |

*[OR]*

The Council’s employees belong to the School Employees Retirement System (SERS). SERS 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.

*(Note: You must modify the contribution rates as applicable. See chart below. The chart is only for reference and can be deleted.)* The Ohio Revised Code also prescribes contribution rates. For 20CY, SERS members contributed XX percent of their gross salaries, and the Council contributed an amount equaling XX percent of participants’ gross salaries. The Council has paid all contributions required through June 30, 20CY.

|  |  |  |  |
| --- | --- | --- | --- |
| *Retirement Rates* | *Year* | *Member Rate* | *Employer Rate* |
| *SERS* | *2012-2023* | *10%* | *14%* |

**Note 8 – Postemployment Benefits**

*(Modify for your Facility)*

Both OPERS and SERS 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. SERS’ Health Care program provides health care benefits to eligible individuals receiving retirement, disability, and survivor benefits, and to their eligible dependents. Most retirees and dependents choosing SERS’ health care coverage are over the age of 65 and, therefore, enrolled in a fully insured Medicare Advantage plan; however, SERS maintains a traditional, self-insured preferred provider organization for its non-Medicare retiree population. For both groups, SERS offers a self-insured prescription drug program. 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 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. The portion of employer contributions allocated to health care for SERS members was 0 percent, for the period from July 1, 2022, through July 1, 2023. *(Edit to include only your reporting period**. This paragraph replaces prior note.)*

**Note 9 – Construction and Contractual Commitments**

*Identify any potentially significant outstanding construction or other contractual commitments.*

**Note 10 – Contingent Liabilities**

*(Modify as needed. Review GASB Codification 1500, Reporting Liabilities, paragraph .125 for guidance. Briefly describe potentially material suits. Include the range of potential loss. However, avoid naming plaintiffs. Allow your legal counsel to review your draft language before finalizing the footnotes.)*

*Example* The Council is a defendant in several lawsuits. Although management cannot presently determine the outcome of these suits, management believes that the resolution of these matters will not materially adversely affect the Council’s financial condition.

*(Include the following paragraph only if grants were received.)* Amounts grantor agencies pay to the Council are subject to audit and adjustment by the grantor, *(if significant federal grants were received, continue this sentence with the following)* 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 11 – Related Party Transactions**

*GASB Codification Section 2250 Starting at Paragraph .102*

*Related party transactions are transactions that an informed observer might reasonably believe reflects considerations other than economic self interest based upon the relationship that exists between the parties to the transactions. The term is often used in contrast to an arm’s length transaction. The notes should disclose the terms of material related party transactions. See GASB 56 for further guidance.*

*Example:* A Council member is part owner of a company from which the Council acquired *(described acquisition briefly)* during the year. The Council paid $XXX for this acquisition. The Council also uses office space a Council member donated.

*Significant\* related party transactions must be disclosed. They may be indicative of ethics or other violations, but that is not the purpose of disclosing related party transactions. Related party transactions require disclosure because the reported amount of a transaction not conducted at arms-length may not be indicative of its true value, and may mislead readers about the Council’s ongoing ability to obtain or provide these goods or services if it must repay (or receive) fair value for them in future years.*

*\*A transaction may be “significant” when the dollar amount is immaterial, if it does not represent the fair value of the transaction. For example, a government may rent a facility to a related party for $1 per year.*

**Note 12 – Fund Balances**

Included in fund balance are amounts the Council cannot spend, including the balance of unclaimed monies, which cannot be spent for five years. 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:



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

**Note 13 – Subsequent Events**

*A Subsequent Event is an event or transaction that affects the financial statement that is subsequent to the date of the financial statements (i.e. Year End December 31, 20CY) but before financial statement are issued. GASB Codification 2250 starting at paragraph .109.*

*(Describe material debt issuances, uninsured losses, new tax levies, material federal or state grant awards or other material revenues or expenditures incurred subsequent to the financial statement date.)*

**Note 14 – COVID-19**

*These disclosures are optional and should be removed when substantially all COVID-19 funding has been spent. As described below, this note can also help explain any unique COVID situations.*

The United States and the State of Ohio declared a state of emergency in March of 2020 due to the COVID-19 pandemic. Ohio’s state of emergency ended in June 2021 while the national state of emergency ended in April 2023.  During 2023, the Council received COVID-19 funding.  (Edit or delete as needed.)  The Council will continue to spend available COVID-19 funding consistent with the applicable program guidelines (Specific material impacts from the pandemic may be addressed such as decreases in revenues, personnel impacts, and the Council’s specific responses to mitigating the negative impacts of the pandemic as well as awards of federal and state COVID relief programs may be addressed at the discretion of the fiscal officer. This note can be removed when substantially all COVID-19 funding has been spent.)

This paragraph is instructional. The following disclosures may help explain some of the unique COVID situations and can be used as appropriate. Also, the paragraph about investment volatility can be removed.

(If the entity used the billing method to charge prior year expenditures to an applicable COVID fund, the following disclosure should be made.) During 2023, the Council charged prior year expenditures to the XXX Fund (identify specific COVID Fund).  The XXX Fund (identify the fund that made the original expenditure) billed the XXX Fund (identify specific COVID fund) for these costs.  The XXX Fund (identify the fund that made the original expenditure) is reflecting this receipt of $XXX,XXX as a XXXXX Revenue (identify revenue classification) in the accompanying financial statements.

*If the Council has sub-granted any COVID-19 funding to another government or organization, spent any funding on behalf of another government, received any funding or assets that were purchased on behalf of the Council by another government, or was required to return any funding to the granting agency, please see the Generic Special Purpose Government note shell for additional required disclosures at the following link:* [*http://www.ohioauditor.gov/references/shells/regulatory.html*](http://www.ohioauditor.gov/references/shells/regulatory.html)

*Customizing the above disclosures of COVID-19 federal funding by program (American Rescue Plan Act Coronavirus State and Local Fiscal Recovery Fund, and other similar COVID-19 related programs) is at the discretion of management.*