



OHIO AUDITOR OF STATE  
**KEITH FABER**





**MADISON TOWNSHIP  
FAYETTE COUNTY  
DECEMBER 31, 2018 AND 2017**

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# OHIO AUDITOR OF STATE KEITH FABER



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## INDEPENDENT AUDITOR'S REPORT

Madison Township  
Fayette County  
10157 US 62 N  
Washington Court House, Ohio 43160

To the Board of Trustees:

### ***Report on the Financial Statements***

We have audited the accompanying financial statements of the cash balances, receipts and disbursements by fund type, and related notes of Madison Township, Fayette County, Ohio (the Township) as of and for the years ended December 31, 2018 and 2017.

### ***Management's Responsibility for the Financial Statements***

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

### ***Auditor's Responsibility***

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

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

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

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

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

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

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

***Adverse Opinion on U.S. Generally Accepted Accounting Principles***

In our opinion, because of the significance of the matter discussed in the *Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles* paragraph, the financial statements referred to above do not present fairly, in accordance with accounting principles generally accepted in the United States of America, the financial position of the Township as of December 31, 2018 and 2017, and the respective changes in financial position thereof for the years then ended.

***Opinion on Regulatory Basis of Accounting***

In our opinion, the financial statements referred to above present fairly, in all material respects, the cash balances, receipts and disbursements by fund type, and related notes of Madison Township, Fayette County as of December 31, 2018 and 2017, for the years then ended in accordance with the financial reporting provisions Ohio Revised Code Section 117.38 and Ohio Administrative Code Section 117-2-03(D) permit, described in Note 2.

***Emphasis of Matter***

As discussed in Note 11 to the 2018 financial statements the financial impact of COVID-19 and the ensuing emergency measures will impact subsequent periods of the Township. We did not modify our opinion regarding this matter.

***Other Reporting Required by Government Auditing Standards***

In accordance with *Government Auditing Standards*, we have also issued our report dated October 8, 2020, on our consideration of the Township's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements and other matters. That report describes the scope of our internal control testing over financial reporting and compliance, and the results of that testing, and does not opine on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Township's internal control over financial reporting and compliance.



Keith Faber  
Auditor of State

Columbus, Ohio

October 8, 2020

**Madison Township**

Fayette 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, 2018

	General	Special Revenue	Debt Service	Totals (Memorandum Only)
<b>Cash Receipts</b>				
Property and Other Local Taxes	\$ 89,638	\$ 152,043	\$ 0	\$ 241,681
Licenses, Permits and Fees	750	5,450	0	6,200
Intergovernmental	22,922	106,796	0	129,718
Special Assessments	0	2,194	0	2,194
Earnings on Investments	0	11	0	11
Miscellaneous	57,769	10	0	57,779
<i>Total Cash Receipts</i>	<u>171,079</u>	<u>266,504</u>	<u>0</u>	<u>437,583</u>
<b>Cash Disbursements</b>				
Current:				
General Government	111,473	0	0	111,473
Public Safety	0	98,730	0	98,730
Public Works	3,276	82,041	0	85,317
Health	0	33,373	0	33,373
Capital Outlay	56,260	60,000	0	116,260
<i>Total Cash Disbursements</i>	<u>171,009</u>	<u>274,144</u>	<u>0</u>	<u>445,153</u>
<i>Excess of Receipts Over (Under) Disbursements</i>	<u>70</u>	<u>(7,640)</u>	<u>0</u>	<u>(7,570)</u>
<b>Other Financing Receipts (Disbursements)</b>				
Other Debt Proceeds	56,260	0	0	56,260
Transfers In	0	15,000	0	15,000
Transfers Out	(15,000)	0	0	(15,000)
<i>Total Other Financing Receipts (Disbursements)</i>	<u>41,260</u>	<u>15,000</u>	<u>0</u>	<u>56,260</u>
<i>Net Change in Fund Cash Balances</i>	41,330	7,360	0	48,690
<i>Fund Cash Balances, January 1</i>	<u>69,416</u>	<u>251,857</u>	<u>4</u>	<u>321,277</u>
<b>Fund Cash Balances, December 31</b>				
Restricted	0	259,217	4	259,221
Assigned	110,746	0	0	110,746
<i>Fund Cash Balances, December 31</i>	<u>\$ 110,746</u>	<u>\$ 259,217</u>	<u>\$ 4</u>	<u>\$ 369,967</u>

See accompanying notes to the basic financial statements

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**Madison Township**  
*Fayette County*  
*Notes to the Financial Statements*  
*For the Year Ended December 31, 2018*

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**Note 1 – Reporting Entity**

The constitution and laws of the State of Ohio establish the rights and privileges of the Madison Township, Fayette County, (the Township) as a body corporate and politic. A publicly elected three-member Board of Trustees directs the Township. The Township provides road and bridge maintenance, cemetery maintenance, fire protection and emergency medical services. The Township contracts with the BPM Joint Fire District and the Tri-County Fire Board to provide fire services.

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

***Basis of Presentation***

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

***Fund Accounting***

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

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

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

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

***Motor Vehicle License Tax Fund*** The motor vehicle license tax fund accounts for and reports that portion of motor vehicle license registration fees restricted for maintenance and repair of roads within the Township.

***Fire District Fund*** The fund receives property tax money to pay for fire and ambulance services.

***Cemetery Fund*** The fund receives property tax money to provide upkeep to the Township's cemeteries.

***Debt Service Funds*** These funds account for and report financial resources that are restricted, committed, or assigned to expenditure for principal and interest. The Township had the following significant Debt Service Fund:

**Madison Township**  
*Fayette County*  
*Notes to the Financial Statements*  
*For the Year Ended December 31, 2018*

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**General Bond Retirement Fund** This fund receives money that is used to pay the principal and interest due on the bonds issued.

***Basis of Accounting***

These financial statements follow the accounting basis permitted by the financial reporting provisions of Ohio Revised Code Section 117.38 and Ohio Administrative Code Section 117-2-03 (D). This basis is similar to the cash receipts and disbursements accounting basis. The Board recognizes receipts when 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 (D) permit.

***Budgetary Process***

The Ohio Revised Code requires that each fund (except certain funds) 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. The Township did not use the encumbrance method of accounting.

A summary of 2018 budgetary activity appears in Note 3.

***Capital Assets***

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

***Fund Balance***

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

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

**Madison Township**  
*Fayette County*  
*Notes to the Financial Statements*  
*For the Year Ended December 31, 2018*

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

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

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

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

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

**Note 3 – Budgetary Activity**

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

2018 Budgeted vs. Actual Receipts			
Fund Type	Budgeted Receipts	Actual Receipts	Variance
General	\$102,892	\$227,339	\$124,447
Special Revenue	208,296	281,504	73,208
Debt Service	0	0	0
<b>Total</b>	<b>\$311,188</b>	<b>\$508,843</b>	<b>\$197,655</b>

**Madison Township**  
*Fayette County*  
*Notes to the Financial Statements*  
*For the Year Ended December 31, 2018*

2018 Budgeted vs. Actual Budgetary Basis Expenditures			
Fund Type	Appropriation Authority	Budgetary Expenditures	Variance
General	\$199,637	\$186,009	\$13,628
Special Revenue	432,833	274,144	158,689
Debt Service	4	0	4
Total	\$632,474	\$460,153	\$172,321

Contrary to Ohio law, budgetary expenditures exceeded appropriation authority in the Motor Vehicle License Tax Fund by \$17,212; the Fire District Fund by \$10,708; and the Permissive Vehicle License Fund by \$17,426 for the year ended December 31, 2018.

**Note 4 – Deposits**

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

	2018
Demand deposits	\$369,967

***Deposits***

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

**Note 5 – Property Taxes**

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

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

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

**Note 6 – Risk Management**

The Township is a member of the Ohio Township Association Risk Management Authority (The Pool).

**Madison Township**  
*Fayette County*  
*Notes to the Financial Statements*  
*For the Year Ended December 31, 2018*

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The Pool assumes the risk of loss up to the limits of the Township policy. The Pool covers the following risks:

- General liability and casualty
- Public official's liability
- Cyber
- 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>2018</u>	
Cash and investments	\$33,097,416
Actuarial liabilities	\$ 7,874,610

**Note 7 – Defined Benefit Pension Plans**

***Ohio Public Employees Retirement System***

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

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

<i>Retirement Rates</i>	<i>Year</i>	<i>Member Rate</i>	<i>Employer Rate</i>
<i>OPERS – Local</i>	<i>2018</i>	<i>10%</i>	<i>14%</i>

**Note 8 – Postemployment Benefits**

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

**Madison Township**  
*Fayette County*  
*Notes to the Financial Statements*  
*For the Year Ended December 31, 2018*

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**Note 9 – Debt**

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

	Principal	Interest Rate
Dump Truck Lease	\$56,260	4.20%

***Lease***

In December 2018, the Township entered into a lease for purchase of a new Dump Truck. The lease was issued in the amount of \$116,260 with Santander Bank, N.A. The Township made a down payment of \$60,000. Payments of \$12,277 are due on February 10 of each year with a maturity date of February 10, 2023. The Dump Truck serves as collateral on the lease.

***Amortization***

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

Year Ending December 31:	Lease Payments
2019	12,277
2020	12,277
2021	12,277
2022	12,277
2023	12,277
Total	\$61,385

**Note 10 – Related Party Transactions**

The Township does business with a Trustee’s business (D. D. Excavating). The Township hires D. D. Excavating to open and close cemetery graves. The Trustee does not vote on payment, does not sign checks for payment, and refrains from discussions concerning the same issues.

**Note 11 – Subsequent Event**

The United States and the State of Ohio declared a state of emergency in March 2020 due to the COVID-19 pandemic. The financial impact of COVID-19 and the ensuing emergency measures will impact

**Madison Township**  
*Fayette County*  
*Notes to the Financial Statements*  
*For the Year Ended December 31, 2018*

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subsequent periods of the Township. The Township's investments of the pension and other employee benefit plan in which the Township participates have incurred a significant decline in fair value, consistent with the general decline in financial markets. However, because the values of individual investments fluctuate with market conditions, and due to market volatility, the amount of losses that will be recognized in subsequent periods, if any, cannot be determined. In addition, the impact on the Township's future operating costs, revenues, and any recovery from emergency funding, either federal or state, cannot be estimated.

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**Madison Township**

Fayette 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, 2017

	General	Special Revenue	Debt Service	Totals (Memorandum Only)
<b>Cash Receipts</b>				
Property and Other Local Taxes	\$ 86,585	\$ 148,088	\$ 0	\$ 234,673
Licenses, Permits and Fees	650	6,625	0	7,275
Intergovernmental	21,563	110,315	0	131,878
Special Assessments	0	2,445	0	2,445
Earnings on Investments	13	11	0	24
Miscellaneous	2,222	13	0	2,235
<i>Total Cash Receipts</i>	<u>111,033</u>	<u>267,497</u>	<u>0</u>	<u>378,530</u>
<b>Cash Disbursements</b>				
Current:				
General Government	124,010	0	0	124,010
Public Safety	0	100,899	0	100,899
Public Works	3,228	124,996	0	128,224
Health	0	34,608	0	34,608
<i>Total Cash Disbursements</i>	<u>127,238</u>	<u>260,503</u>	<u>0</u>	<u>387,741</u>
<i>Excess of Receipts Over (Under) Disbursements</i>	<u>(16,205)</u>	<u>6,994</u>	<u>0</u>	<u>(9,211)</u>
<b>Other Financing Receipts (Disbursements)</b>				
Transfers In	0	25,000	0	25,000
Transfers Out	(25,000)	0	0	(25,000)
<i>Total Other Financing Receipts (Disbursements)</i>	<u>(25,000)</u>	<u>25,000</u>	<u>0</u>	<u>0</u>
<i>Net Change in Fund Cash Balances</i>	(41,205)	31,994	0	(9,211)
<i>Fund Cash Balances, January 1</i>	<u>110,621</u>	<u>219,863</u>	<u>4</u>	<u>330,488</u>
<b>Fund Cash Balances, December 31</b>				
Restricted	0	251,857	4	251,861
Assigned	69,416	0	0	69,416
<i>Fund Cash Balances, December 31</i>	<u>\$ 69,416</u>	<u>\$ 251,857</u>	<u>\$ 4</u>	<u>\$ 321,277</u>

See accompanying notes to the basic financial statements

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**Madison Township**  
*Fayette County*  
*Notes to the Financial Statements*  
*For the Year Ended December 31, 2017*

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**Note 1 – Reporting Entity**

The constitution and laws of the State of Ohio establish the rights and privileges of the Madison Township, Fayette County, (the Township) as a body corporate and politic. A publicly elected three-member Board of Trustees directs the Township. The Township provides road and bridge maintenance, cemetery maintenance, fire protection and emergency medical services. The Township contracts with the BPM Joint Fire District and the Tri-County Fire Board to provide fire services.

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

***Basis of Presentation***

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

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

***Motor Vehicle License Tax Fund*** The motor vehicle license tax fund accounts for and reports that portion of motor vehicle license registration fees restricted for maintenance and repair of roads within the Township.

***Fire District Fund*** The fund receives property tax money to pay for fire and ambulance services.

***Cemetery Fund*** The fund receives property tax money to provide upkeep to the Township's cemeteries.

***Debt Service Funds*** These funds account for and report financial resources that are restricted, committed, or assigned to expenditure for principal and interest. The Township had the following significant Debt Service Fund:

***General Bond Retirement Fund*** This fund receives money that is used to pay the principal and interest due on the bonds issued. The District did not have any activity in this fund.

**Madison Township**  
*Fayette County*  
*Notes to the Financial Statements*  
*For the Year Ended December 31, 2017*

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***Basis of Accounting***

These financial statements follow the accounting basis permitted by the financial reporting provisions of Ohio Revised Code Section 117.38 and Ohio Administrative Code Section 117-2-03 (D). This basis is similar to the cash receipts and disbursements accounting basis. The Board recognizes receipts when 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 (D) permit.

***Budgetary Process***

The Ohio Revised Code requires that each fund (except certain funds) 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. The Township did not use the encumbrance method of accounting.

A summary of 2017 budgetary activity appears in Note 3.

***Capital Assets***

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

***Fund Balance***

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

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

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

**Madison Township**  
*Fayette County*  
*Notes to the Financial Statements*  
*For the Year Ended December 31, 2017*

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

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

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

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

**Note 3 – Budgetary Activity**

Budgetary activity for the year ending December 31, 2017 follows:

2017 Budgeted vs. Actual Receipts			
Fund Type	Budgeted Receipts	Actual Receipts	Variance
General	\$108,236	\$111,033	\$2,797
Special Revenue	202,271	292,497	90,226
Debt Service	0	0	0
<b>Total</b>	<b>\$310,507</b>	<b>\$403,530</b>	<b>\$93,023</b>

2017 Budgeted vs. Actual Budgetary Basis Expenditures			
Fund Type	Appropriation Authority	Budgetary Expenditures	Variance
General	\$218,859	\$152,238	\$66,621
Special Revenue	422,143	260,503	161,640
Debt Service	4	0	4
<b>Total</b>	<b>\$641,006</b>	<b>\$412,741</b>	<b>\$228,265</b>

**Madison Township**  
*Fayette County*  
*Notes to the Financial Statements*  
*For the Year Ended December 31, 2017*

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Contrary to Ohio law, budgetary expenditures exceeded appropriation authority in the Motor Vehicle License Fund by \$1,051; the Fire District Fund by \$30,041, and the Permissive Vehicle License Fund by \$555 for the year ended December 31, 2017.

**Note 4 – Deposits and Investments**

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

	<u>2017</u>
Demand deposits	<u>\$321,277</u>

***Deposits***

Deposits are insured by the Federal Deposit Insurance Corporation; collateralized by securities specifically pledged by the financial institution to the Township; and collateralized through the Ohio Pooled Collateral System (OPCS) starting in December 2017, a collateral pool of eligible securities deposited with a qualified trustee and pledged to the Treasurer of State to secure the repayment of all public monies deposited in the financial institution.

**Note 5 – Property Taxes**

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

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

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

**Note 6 – Risk Management**

The Township is exposed to various risks of property and casualty losses, and injuries to employees.

The Township insures against injuries to employees through the Ohio Bureau of Worker's Compensation.

The Township belongs to the Ohio Township Association Risk Management Authority (OTARMA), a risk-sharing pool available to Ohio townships. OTARMA provides property and casualty coverage for its members. York Risk Pooling Services, Inc. (formally known as American Risk Pooling Consultants, Inc.) (York or Management), functions as the administrator of the Pool and provides underwriting claims, loss

**Madison Township**  
*Fayette County*  
*Notes to the Financial Statements*  
*For the Year Ended December 31, 2017*

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control, risk management, and reinsurance services for the Pool. Member governments pay annual contributions to fund OTARMA. OTARMA pays judgments, settlements and other expenses resulting from covered claims that exceed the members' deductibles.

Casualty and Property Coverage

The Pool is a member of American Public Entity Excess Pool (APEEP), which is also administered by York. APEEP provides the Pool with an excess risk-sharing program. Under this arrangement, OTARMA retains insured risks up to an amount specified in the contracts. At December 31, 2017, OTARMA retained \$350,000 for casualty claims and \$250,000 for property claims.

The aforementioned casualty and property reinsurance agreement does not discharge OTARMA's primary liability for claims payments on covered losses. Claims exceeding coverage limits are the obligation of the respective government.

Financial Position

OTARMA's financial statements (audited by other accountants) conform with generally accepted accounting principles, and reported the following assets, liabilities and retained earnings at December 31, 2017.

	<b>2017</b>
Assets	\$40,010,732
Liabilities	8,675,465
Net Position	\$31,335,267

At December 31, 2017 the liabilities above include approximately \$8.0 million of estimated incurred claims payable. The assets above also include approximately \$6.9 million of unpaid claims to be billed to approximately 1,016 member governments in the future, as of December 31, 2017. These amounts will be included in future contributions from members when the related claims are due for payment. As of December 31, 2017, the Township's share of these unpaid claims collectible in future years is approximately \$174,000.

Based on discussions with OTARMA, the expected rates OTARMA charges to compute member contributions, which are used to pay claims as they become due, are not expected to change significantly from those used to determine the historical contributions detailed below. By contract, the annual liability of each member is limited to the amount of financial contributions required to be made to OTARMA for each year of membership.

<b><u>2017 Contributions to OTARMA</u></b>
\$7,054

After one year of membership, a member may withdraw on the anniversary of the date of joining

**Madison Township**  
*Fayette County*  
*Notes to the Financial Statements*  
*For the Year Ended December 31, 2017*

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OTARMA, if the member notifies OTARMA in writing 60 days prior to the anniversary date. Upon withdrawal, members are eligible for a full or partial refund of their capital contributions, minus the subsequent year's contribution. Withdrawing members have no other future obligation to the pool. Also upon withdrawal, payments for all casualty claims and claim expenses become the sole responsibility of the withdrawing member, regardless of whether a claim occurred or was reported prior to the withdrawal.

**Note 7 – Defined Benefit Pension Plans**

***Ohio Public Employees Retirement System***

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

The Ohio Revised Code also prescribes contribution rates. OPERS members contributed 10% percent of their gross salaries, and the Township contributed an amount equaling 14% percent of participants' gross salaries. The Township has paid all contributions required through December 31, 2017.

<i>Retirement Rates</i>	<i>Year</i>	<i>Member Rate</i>	<i>Employer Rate</i>
<i>OPERS</i>	<i>2017</i>	<i>10%</i>	<i>14%</i>

**Note 8 – Postemployment Benefits**

OPERS offer cost-sharing, multiple-employer defined benefit postemployment plans, which include multiple health care plans including medical coverage, prescription drug coverage, deposits to a Health Reimbursement Arrangement, and Medicare Part B premium reimbursements, to qualifying benefit recipients. The portion of employer contributions allocated to health care for OPERS members in the member-directed plan was 2.0 percent during calendar year 2017.

**Note 9 – Related Party Transactions**

The Township does business with a Trustee's business (D. D. Excavating). The Township hires D. D. Excavating to open and close cemetery graves. The Trustee does not vote on payment, does not sign checks for payment, and refrains from discussions concerning the same issues.



# OHIO AUDITOR OF STATE KEITH FABER



Corporate Centre of Blue Ash  
11117 Kenwood Road  
Blue Ash, Ohio 45242-1817  
(513) 361-8550 or (800) 368-7419  
SouthwestRegion@ohioauditor.gov

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

Madison Township  
Fayette County  
10157 US 62 N  
Washington Court House, Ohio 43160

To the Board of Trustees:

We have audited, in accordance with auditing standards generally accepted in the United States and the Comptroller General of the United States' *Government Auditing Standards*, the financial statements of the cash balances, receipts, and disbursements by fund type of Madison Township, Fayette County, (the Township) as of and for the years ended December 31, 2018 and 2017, and the related notes to the financial statements and have issued our report thereon dated October 8, 2020, wherein we noted the Township followed financial reporting provisions Ohio Revised Code Section 117.38 and Ohio Administrative Code Section 117-2-03(D) permit. We also noted the financial impact of COVID-19 and the ensuing emergency measures will impact subsequent periods of the Township.

### ***Internal Control Over Financial Reporting***

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

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

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all internal control deficiencies that might be material weaknesses or significant deficiencies. Therefore, unidentified material weaknesses or significant deficiencies may exist. We did identify a certain deficiency in internal control, described in the accompanying schedule of findings that we consider a material weakness. We consider finding 2018-001 to be a material weakness.

### ***Compliance and Other Matters***

As part of reasonably assuring whether the Township's financial statements are free of material misstatement, we tested its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could directly and materially affect the determination of financial statement amounts. However, opining on compliance with those provisions was not an objective of our audit and accordingly, we do not express an opinion. The results of our tests disclosed instances of noncompliance or other matters we must report under *Government Auditing Standards* which are described in the accompanying schedule of findings as items 2018-002 through 2018-004.

***Purpose of this Report***

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

A handwritten signature in black ink that reads "Keith Faber". The signature is written in a cursive, flowing style.

Keith Faber  
Auditor of State

Columbus, Ohio

October 8, 2020

**MADISON TOWNSHIP  
FAYETTE COUNTY**

**SCHEDULE OF FINDINGS  
DECEMBER 31, 2018 AND 2017**

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

**FINDING NUMBER 2018-001**

**Material Weakness**

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

The Township lacked controls to ensure that transactions were posted accurately. We identified the following posting errors:

<b>2018</b>					
<b><i>Transaction as Posted (incorrect)</i></b>			<b><i>Correct Transaction Posting</i></b>		
<b>Fund</b>	<b>Account</b>	<b>Amount</b>	<b>Fund</b>	<b>Account</b>	<b>Amount</b>
General	Intergovernmental	\$ 50,362	General	Taxes	\$ 50,362
The Township recorded Real Estate and Manufactured Home tax as Intergovernmental and should have recorded it as Taxes.					
Cemetery Fund	Intergovernmental	18,672	Cemetery Fund	Taxes	18,672
The Township recorded Real Estate and Manufactured Home tax as Intergovernmental and should have recorded it as Taxes.					
Fire District Fund	Intergovernmental	65,633	Fire District Fund	Taxes	65,633
The Township recorded Real Estate and Manufactured Home tax as Intergovernmental and should have recorded it as Taxes.					
General	Intergovernmental	7,662	Gasoline Tax Fund	Intergovernmental	7,662
The Township put Gasoline Excess tax in the General fund					
Motor Vehicle License Tax Fund	Public Works	20,000	Motor Vehicle License Tax Fund	Capital Outlay	20,000
Gasoline Tax Fund		20,000	Gasoline Tax Fund		20,000
Permissive Motor Vehicle License Fund		20,000	Permissive Motor Vehicle License Fund		20,000
The Township recorded a down payment for a dump truck as Public Works and should have been recorded as Capital Outlay.					
General	Not Posted	0	General	Other Debt Proceeds	56,260
The Township did not record the debt proceeds of a lease for a new dump truck that was obtained in 2018.					

**FINDING NUMBER 2018-001  
 (Continued)**

General	General Government	15,000	General	Transfer-Out	15,000
The Township recorded a transfer as General Government Expense and should have been recorded as Transfer-out.					
Permissive Motor Vehicle License	Miscellaneous	10,000	Permissive Motor Vehicle License	Transfer-In	10,000
The Township recorded a transfer as Miscellaneous receipts and should have been recorded as Transfer-In.					
General Fund	Unassigned Fund Balance	110,746	General Fund	Assigned Fund Balance	110,746
Per Auditor of State Bulletin 2011-004 and Governmental Accounting Standards Board (GASB) 54, the Township incorrectly recorded Future Appropriations at year end.					
Motor Vehicle License Tax Fund	Unassigned Fund Balance	468	Motor Vehicle License Tax Fund	Restricted Fund Balance	468
Gasoline Tax Fund		70,082	Gasoline Tax Fund		70,082
Cemetery Fund		134,906	Cemetery Fund		134,906
Fire District Fund		45,366	Fire District Fund		45,366
Permissive Motor Vehicle Fund		1,578	Permissive Motor Vehicle Fund		1,578
Lighting Assessment Fund		6,817	Lighting Assessment Fund		6,817
Debt Service Fund		4	Debt Service Fund		4
Per Auditor of State Bulletin 2011-004 and Governmental Accounting Standards Board (GASB) 54 special revenue fund balances should be recorded as Restricted Fund Balance, the Township recorded the fund balance as Unassigned.					
General Fund	Intergovernmental	8,532	Fire District Fund	Intergovernmental	5,958
			Cemetery Fund	Intergovernmental	2,574
The Township recorded Homestead and Rollback as General Fund Intergovernmental and should have recorded the revenue in the Fire District and Cemetery Fund as Intergovernmental					

**FINDING NUMBER 2018-001  
 (Continued)**

2017					
<i>Transaction as Posted (incorrect)</i>			<i>Correct Transaction Posting</i>		
<b>Fund</b>	<b>Account</b>	<b>Amount</b>	<b>Fund</b>	<b>Account</b>	<b>Amount</b>
General Fund	General Government	\$ 25,000	General Fund	Transfer Out	\$ 25,000
The Township recorded a transfer as General Government Expense and should have been recorded as Transfer-out.					
Motor Vehicle License Tax Fund	Miscellaneous	15,000	Motor Vehicle License Tax Fund	Transfer In	15,000
The Township recorded a transfer as Miscellaneous receipts and should have been recorded as Transfer-In.					
Permissive Motor Vehicle License Tax Fund	Miscellaneous	10,000	Permissive Motor Vehicle License Tax Fund	Transfer In	10,000
The Township recorded a transfer as Miscellaneous receipts and should have been recorded as Transfer-In.					
Cemetery Fund	Health	30,500	Cemetery Fund	Not Posted	0
Fire District Fund	Miscellaneous	30,500	Fire District Fund	Not Posted	0
The Township illegally transferred \$30,500 from the Cemetery Fund to the Fire District Fund. The above adjustments reflects a correction to properly record on the Township's accounting system. (See Finding Number 2018-003)					
General Fund	Unassigned Fund Balance	69,416	General Fund	Assigned Fund Balance	69,416
Per Auditor of State Bulletin 2011-004 and Governmental Accounting Standards Board (GASB) 54, the Township incorrectly recorded Future Appropriations at year end.					

**FINDING NUMBER 2018-001  
 (Continued)**

Motor Vehicle License Tax Fund	Unassigned Fund Balance	13,888	Motor Vehicle License Tax Fund	Restricted Fund Balance	13,888
Gasoline Tax Fund		76,381	Gasoline Tax Fund		76,381
Cemetery Fund		126,350	Cemetery Fund		126,350
Fire District Fund		19,974	Fire District Fund		19,974
Permissive Motor Vehicle Tax Fund		9,363	Permissive Motor Vehicle Tax Fund		9,363
Lighting Assessment Fund		5,901	Lighting Assessment Fund		5,901
Debt Service Fund		4	Debt Service Fund		4
Per Auditor of State Bulletin 2011-004 and Governmental Accounting Standards Board (GASB) 54 special revenue fund balances should be recorded as Restricted Fund Balance, the Township recorded the fund balance as Unassigned.					
General Fund	Intergovernmental	8,328	Fire District Fund	Intergovernmental	5,813
			Cemetery Fund	Intergovernmental	2,515
The Township recorded Homestead and Rollback as General Fund Intergovernmental and should have recorded the revenue in the Fire District and Cemetery Fund as Intergovernmental					

Failure to accurately post and report receipt and expenditure transactions could result in material errors in the Township's financial statements and reduces the ability of the Board to monitor financial activity and to make sound decisions which affect the overall, available cash position of the Township.

The Township has corrected the financial statements, and accounting records where appropriate, to address these posting errors.

The Township should review the chart of accounts and the *Annual Financial Report* section (pages II-70 to II-80) in the Ohio Township Manual (available at <http://ohioauditor.gov/publications/TownshipHandbook%202-27-19.pdf>) to ensure that transactions are accurately posted.

**FINDING NUMBER 2018-001  
(Continued)**

**Officials' Response:**

We did not receive a response from officials to the finding above.

**FINDING NUMBER 2018-002**

**Noncompliance**

**Ohio Rev. Code § 5705.41(B)** prohibits a subdivision or taxing authority unit from making any expenditure of money unless it has been appropriated in accordance with the Ohio Revised Code.

Due to inadequate policies and procedures in approving and reviewing budget versus actual information, the Township's Motor Vehicle License Tax fund had expenditures in excess of appropriations of \$17,202 and \$1,051, the Fire District fund had expenditures in excess of appropriations of \$10,708 and \$30,041 and the Permissive Vehicle License Fund had expenditures in excess of appropriations of \$17,426 and \$555, as of December 31, 2018 and 2017, respectively.

Failure to have adequate appropriations in place at the time expenditures are made could cause expenditures to exceed available resources, further resulting in deficit spending practices.

The Board should closely monitor expenditures and appropriations and make the necessary appropriation amendments, if possible, to reduce the likelihood of expenditures exceeding appropriations. Additionally, the Fiscal Officer should deny payment requests exceeding appropriations when appropriations are inadequate to cover the expenditures.

**Officials' Response:**

We did not receive a response from officials to the finding above.

**FINDING NUMBER 2018-003**

**Noncompliance**

**Ohio Rev. Code § 5705.14**, provides that no transfer shall be made from one fund of a subdivision to any other fund, by order of the court or otherwise, except for as provided under various sections of Ohio Rev. Code § 5705.14.

**Ohio Rev. Code § 5705.15 & 16**, provide in addition to the transfers authorized in **Ohio Rev. Code § 5705.14**, the taxing authority of any political subdivision, with the approval of the Tax Commissioner may transfer from one fund to another any public funds under its supervision, *except* the proceeds or balances of:

- loans,
- bond issues,
- special levies for the payment of loans or bond issues,
- the proceeds or balances of funds derived from any excise tax levied by law for a specified purpose, and
- the proceeds or balances of any license fees imposed by law for a specified purpose.

**FINDING NUMBER 2018-003  
(Continued)**

The Township transferred \$30,500, during 2017, from the Cemetery Fund to the Fire District Fund. The provisions of the Ohio Rev. Code do not allow for such transfers.

The accompanying basic financial statements and notes to the basic financial statements, and where applicable, the Township's accounting records have been adjusted to reflect these changes.

Transfers should only be made from allowable funds in accordance with the Ohio Rev. Code provisions outlined above

**Officials' Response:**

We did not receive a response from officials to the finding above.

**FINDING NUMBER 2018-004**

**Noncompliance**

**Ohio Rev. Code § 5705.41(D)(1)** provides that no orders or contracts involving the expenditure of money are to be made unless there is attached thereto a certificate of the fiscal officer certifying 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. Every such contract made without such a certificate shall be void and no warrant 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 sections 5705.41(D)(1) and 5705.41(D)(3), 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 the 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 in excess of an amount established by resolution or ordinance adopted by a majority of the members of the legislative authority against any specific line item account over a period not running beyond the end of the current fiscal year. The blanket certificates 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.



**FINDING NUMBER 2018-004  
(Continued)**

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.

Due to deficiencies in internal controls, 100% of the transactions tested were not certified by the Fiscal Officer at the time the commitment was incurred, and there was no evidence the Township followed the aforementioned exceptions. Failure to properly certify the availability of funds can result in overspending funds and negative cash fund balances.

Unless the exceptions noted above are used, prior certification is not only required by statute but is a key control in the disbursement process to help ensure 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 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.

**Officials' Response:**

We did not receive a response from officials to the finding above.

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**MADISON TOWNSHIP  
FAYETTE COUNTY  
10157 US 62 N  
Washington Court House, Ohio 43160**

**SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS**

**For the Year Ended December 31, 2018 and 2017**

<b>Finding Number</b>	<b>Finding Summary</b>	<b>Status</b>	<b>Additional Information</b>
2016-001	Ohio Admin. Code 117-2-02(A), receipts posted to incorrect account code, resulting in reclassifications and adjustments.	Not Corrected	Reissued in finding 2018-001
2016-002	Ohio Rev. Code Section 5705.41 (D), 100% of transactions tested were not certified by the Fiscal Officer at the time the commitment incurred.	Not Corrected	Reissued in finding 2018-004

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# OHIO AUDITOR OF STATE KEITH FABER



**MADISON TOWNSHIP**

**FAYETTE 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 11/24/2020**

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

This report is a matter of public record and is available online at  
[www.ohioauditor.gov](http://www.ohioauditor.gov)