



OHIO AUDITOR OF STATE
KEITH FABER



**VILLAGE OF CUYAHOGA HEIGHTS
 CUYAHOGA COUNTY
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 DECEMBER 31, 2019 AND 2018**

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OHIO AUDITOR OF STATE KEITH FABER



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INDEPENDENT AUDITOR'S REPORT

Village of Cuyahoga Heights
Cuyahoga County
4863 East 71st Street
Cuyahoga Heights, Ohio 44125

To the Village Council:

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 the Village of Cuyahoga Heights, Cuyahoga County, Ohio (the Village) as of and for the years ended December 31, 2019 and 2018.

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 Village'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 Village'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 Village 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 Village 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 Village as of December 31, 2019 and 2018, 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 the Village of Cuyahoga Heights, Cuyahoga County as of December 31, 2019 and 2018, and 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 12 to the financial statements for the year ending December 31, 2018, the beginning fund balance of the General and Agency funds were restated. 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 December 3, 2020, on our consideration of the Village'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 Village's internal control over financial reporting and compliance.



Keith Faber
Auditor of State

Columbus, Ohio

December 3, 2020

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Village of Cuyahoga Heights
Cuyahoga County
Combined Statement of Receipts, Disbursements and Changes in
Fund Balances (Regulatory Cash Basis)
All Governmental Fund Types
For the Year Ended December 31, 2019

	Governmental Fund Types				Totals (Memorandum Only)
	General	Special Revenue	Debt Service	Capital Projects	
Cash Receipts					
Property and Other Local Taxes	\$ 480,517	\$ 71,462	\$ -	\$ -	\$ 551,979
Municipal Income Tax	11,697,102	-	-	596,603	12,293,705
Intergovernmental	138,491	111,428	-	352,491	602,410
Charges for Services	402,970	-	-	-	402,970
Fines, Licenses and Permits	257,173	1,200	-	21,465	279,838
Earnings on Investments	69,561	15,691	-	38,302	123,554
Miscellaneous	207,991	-	-	-	207,991
<i>Total Cash Receipts</i>	<u>13,253,805</u>	<u>199,781</u>	<u>-</u>	<u>1,008,861</u>	<u>14,462,447</u>
Cash Disbursements					
Current:					
Security of Persons and Property	5,186,805	578,997	-	-	5,765,802
Public Health Services	25,438	-	-	-	25,438
Leisure Time Activities	373,011	-	-	-	373,011
Community Environment	86,035	-	-	-	86,035
Basic Utility Services	177,922	157,729	-	-	335,651
Transportation	109,652	87,759	-	-	197,411
General Government	4,383,852	13,409	-	-	4,397,261
Capital Outlay	659,214	70,175	-	2,724,749	3,454,138
Debt Service:					
Principal Retirement	-	-	9,596,600	-	9,596,600
Interest and Fiscal Charges	-	-	329,633	-	329,633
<i>Total Cash Disbursements</i>	<u>11,001,929</u>	<u>908,069</u>	<u>9,926,233</u>	<u>2,724,749</u>	<u>24,560,980</u>
<i>Excess of Receipts Over (Under) Disbursements</i>	<u>2,251,876</u>	<u>(708,288)</u>	<u>(9,926,233)</u>	<u>(1,715,888)</u>	<u>(10,098,533)</u>
Other Financing Receipts (Disbursements)					
Sale of Bonds	-	-	8,945,000	-	8,945,000
Sale of Notes	-	-	-	6,200,000	6,200,000
Sale of Capital Assets	12,080	-	-	-	12,080
Premium and Accrued Interest on Debt	-	-	895,259	16,952	912,211
Costs of Issuance	-	-	(247,450)	-	(247,450)
Transfers In	-	822,000	360,000	100,000	1,282,000
Transfers Out	(1,282,000)	-	-	-	(1,282,000)
<i>Total Other Financing Receipts (Disbursements)</i>	<u>(1,269,920)</u>	<u>822,000</u>	<u>9,952,809</u>	<u>6,316,952</u>	<u>15,821,841</u>
<i>Net Change in Fund Cash Balances</i>	<u>981,956</u>	<u>113,712</u>	<u>26,576</u>	<u>4,601,064</u>	<u>5,723,308</u>
<i>Fund Cash Balances, January 1</i>	<u>1,642,885</u>	<u>784,496</u>	<u>3,402</u>	<u>1,303,107</u>	<u>3,733,890</u>
Fund Cash Balances, December 31					
Nonspendable	13,397	-	-	-	13,397
Restricted	-	784,496	3,402	1,303,107	2,091,005
Assigned	375,184	-	-	-	375,184
Unassigned	2,236,260	113,712	26,576	4,601,064	6,977,612
<i>Fund Cash Balances, December 31</i>	<u>\$ 2,624,841</u>	<u>\$ 898,208</u>	<u>\$ 29,978</u>	<u>\$ 5,904,171</u>	<u>\$ 9,457,198</u>

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

Village of Cuyahoga Heights
Cuyahoga County
Statement of Receipts, Disbursements and Changes in
Fund Balances (Regulatory Cash Basis)
Fiduciary Fund Type
For the Year Ended December 31, 2019

	Fiduciary Fund Type
	Custodial
Operating Cash Receipts	
Fines, Licenses and Permits	\$ 76,879
Miscellaneous	24,328
	101,207
<i>Total Operating Cash Receipts</i>	<i>101,207</i>
Operating Cash Disbursements	
Distribution of Fines	77,000
Other	16,903
	93,903
<i>Total Operating Cash Disbursements</i>	<i>93,903</i>
<i>Net Change in Fund Cash Balances</i>	<i>7,304</i>
<i>Fund Cash Balances, January 1</i>	<i>46,878</i>
<i>Fund Cash Balances, December 31</i>	<i>\$ 54,182</i>

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

Village of Cuyahoga Heights
Cuyahoga County
Notes to the Financial Statements
For the Year Ended December 31, 2019

Note 1 - Reporting Entity

The Village of Cuyahoga Heights, Cuyahoga County, Ohio (the Village) 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. A publicly-elected six-member Council directs the Village. The Village provides police and fire protection services, emergency medical services, street maintenance and repair, sanitation services, park and recreation operations, Mayor's Court and general government services.

Jointly Governed Organization

The Village participates in the Northeast Ohio Public Energy Council (NOPEC), a jointly governed organization. Note 11 to the financial statements provides additional information for this entity.

Public Entity Risk Pool

The Village participates in the Ohio Plan Risk Management, Inc. (OPRM), a public entity risk pool. Note 6 to the financial statements provides additional information for this entity.

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

Note 2 - Summary of Significant Accounting Policies

Basis of Presentation

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

Fund Accounting

The Village 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 Village 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 Village 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 to expenditure for specified purposes other than debt service or capital projects. The Village had the following significant Special Revenue Funds:

Street Construction Maintenance and Repair Fund The street construction maintenance and repair fund accounts for and reports that portion of the State gasoline tax and motor vehicle license registration fees restricted for construction, maintenance, and repair of street within the Village.

Police Pension Fund The police pension fund accounts for and reports money from local taxes as well as transfers from the general fund and is restricted for the purpose of police pension.

Village of Cuyahoga Heights
Cuyahoga County
Notes to the Financial Statements
For the Year Ended December 31, 2019

Note 2 - Summary of Significant Accounting Policies (continued)

Firemans Pension Fund The firemans pension fund accounts for and reports money from local taxes as well as transfers from the general fund and is restricted for the purpose of firemans pension

Debt Service Fund These funds account for and report financial resources that are restricted to expenditure for principal and interest. The Village had the following significant Debt Service Fund:

General Note Retirement Fund The general note retirement fund accounts for and reports on the issuance and sale of general obligation bonds and bond anticipation notes.

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

Capital Projects The capital projects fund accounts for and reports the receipt of municipal income tax proceeds and transfers from the general fund. The proceeds are being used to fund various Village capital improvement projects.

Fiduciary Funds Fiduciary funds include custodial funds. Custodial funds are used to report fiduciary activity that is not required to be reported in a trust fund. The Village's custodial funds account for rental reimbursements, mayors court receipts, recreation youth board receipts, and building standard fees.

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 Village 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 disbursements 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 custodial funds) be budgeted annually.

Appropriations Budgetary disbursements (that is, disbursements and encumbrances) may not exceed appropriations at the object level of control and appropriations may not exceed estimated resources. The Village Council 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.

Village of Cuyahoga Heights
Cuyahoga County
Notes to the Financial Statements
For the Year Ended December 31, 2019

Note 2 - Summary of Significant Accounting Policies (continued)

Encumbrances The Ohio Revised Code requires the Village 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 2019 budgetary activity appears in Note 3.

Deposits and Investments

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

Accumulated Leave

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

Fund Balance

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

Nonspendable The Village classifies assets as nonspendable when legally or contractually required to maintain the amounts intact. The nonspendable balance in the General Fund accounts for unclaimed monies.

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 Council can commit amounts via formal action (resolution). The Village must adhere to these commitments unless 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.

Village of Cuyahoga Heights
Cuyahoga County
Notes to the Financial Statements
For the Year Ended December 31, 2019

Note 2 - Summary of Significant Accounting Policies (continued)

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 Council or a Village official delegated that authority by resolution, or by State Statute. Council may also assign fund balances as it does when appropriating fund balances to cover a gap between estimated revenue and appropriations in the subsequent year's appropriated budget in the general fund.

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 Village applies restricted resources first when disbursements 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 disbursements 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 ended December 31, 2019 follows:

2019 Budgeted vs. Actual Receipts			
Fund Type	Budgeted Receipts	Actual Receipts	Variance
General	\$12,998,158	\$13,265,885	\$267,727
Special Revenue	1,129,231	1,021,781	(107,450)
Debt Service	10,200,259	10,200,259	0
Capital Projects	7,158,398	7,325,813	167,415

2019 Budgeted vs. Actual Budgetary Basis Disbursements			
Fund Type	Appropriation Authority	Budgetary Disbursements	Variance
General	\$13,649,412	\$12,659,113	\$990,299
Special Revenue	1,405,366	1,069,803	335,563
Debt Service	10,175,691	10,173,683	2,008
Capital Projects	8,452,228	7,827,691	624,537

Village of Cuyahoga Heights
Cuyahoga County
Notes to the Financial Statements
For the Year Ended December 31, 2019

Note 4 – Deposits and Investments

The Village maintains a deposit 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, 2019 was as follows:

	<u>2019</u>
Demand deposits	\$ 898,935
Cash on hand	4,150
Certificates of deposit	<u>1,238,694</u>
Total deposits	2,141,779
STAR Ohio	6,775,379
Money market	<u>594,222</u>
Total investments	<u>7,369,601</u>
Total deposits and investments	<u>\$ 9,511,380</u>

Deposits

Deposits are insured by the Federal Depository Insurance Corporation; collateralized by securities specifically pledged by the financial institution to the Village; 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 – Taxes

Property Taxes

Real property taxes become a lien on January 1 preceding the October 1 date for which the Council adopted tax rates. The State Board of Tax Equalization adjusts these rates for inflation. Property taxes are also reduced for applicable homestead and rollback deductions. The financial statements include homestead and rollback 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 Village.

Local Income Taxes

Effective January 1, 2019, the Village levies a municipal income tax of 2.5% on substantially all earned income arising from employment, residency, or business activities within the Village as well as certain income of residents earned outside of the Village.

Village of Cuyahoga Heights
Cuyahoga County
Notes to the Financial Statements
For the Year Ended December 31, 2019

Note 5 – Taxes (continued)

Employers within the Village withhold income tax on employee compensation and remit the tax to the Regional Income Tax Authority (RITA) either monthly or quarterly, as required. RITA collects all Village income taxes and forwards these collections to the Village monthly. Corporations and other individual taxpayers pay estimated taxes quarterly and file a declaration annually.

Note 6 - Risk Management

Workers' Compensation coverage is provided by the State of Ohio. The Village 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 Village belongs to the Ohio Plan Risk Management, Inc. (OPRM) (the "Plan"), a non-assessable, unincorporated non-profit association providing a formalized, jointly administered self-insurance risk management program and other administrative services to Ohio governments ("Members"). The Plan is legally separate from its member governments.

Pursuant to Section 2744.081 of the Ohio Revised Code, the plan provides property, liability, errors and omissions, law enforcement, automobile, excess liability, crime, surety and bond, inland marine and other coverages to its members sold through fourteen appointed independent agents in the State of Ohio.

OPRM coverage programs are developed specific to each member's risk management needs and the related premiums for coverage are determined through the application of uniform underwriting criteria addressing the member's exposure to loss. Effective November 1, 2017, the OPRM retained 47% of the premium and losses on the first \$250,000 casualty treaty and 30% of the first \$1,000,000 property treaty. Effective November 1, 2018, the OPRM the property retention remained unchanged, however, the Plan assumed 100% of the first \$250,000 casualty treaty. Members are only responsible for their self-retention (deductible) amounts, which vary from member to member. OPRM had 774 members as of December 31, 2018.

The Pool's audited financial statements conform with generally accepted accounting principles, and reported the following assets, liabilities and equity at December 31, 2018 (latest information available):

	<u>2018</u>
Assets	\$ 15,065,412
Liabilities	<u>(10,734,623)</u>
Members' Equity	<u>\$ 4,330,789</u>

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

Village of Cuyahoga Heights
Cuyahoga County
Notes to the Financial Statements
For the Year Ended December 31, 2019

Note 7 - Defined Benefit Pension Plans

Ohio Public Employees Retirement System

Most of the Village’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 healthcare and survivor and disability benefits.

The Ohio Revised Code also prescribes contribution rates. OPERS members contributed 10% of their gross salaries and the Village contributed an amount equaling 14% of participants’ gross salaries. The Village has paid all contributions required through December 31, 2019.

Ohio Police and Fire Pension Fund

The Village’s fire fighters and full-time police officers 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 postretirement healthcare and survivor and disability benefits.

The Ohio Revised Code also prescribes contribution rates. OP&F participants contributed 12.25% of their wages. The Village contributed to OP&F an amount equal to 19.5% percent of police members’ wages and 24% of fire fighters’ wages, respectively. The Village has paid all contributions required through December 31, 2019.

Note 8 - Postemployment Benefits

Both OPERS and OP&F 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 members in the Traditional Pension Plan and Combined Plan was 0% during calendar year 2019, and OP&F contributed 0.5% to fund these benefits.

Beginning January 1, 2019, OP&F changed its retiree health care model to a stipend-based health care model. A stipend funded by OP&F was placed in individual Health Reimbursement Accounts that retirees use to be reimbursed for health care expenses.

Note 9 – Debt

Debt outstanding at December 31, 2019 was as follows:

	Principal	Interest Rate
OPWC # CA08P Harvard Ave Repair	\$ 208,800	0.00%
Various Purpose Bond Series 2019	8,945,000	5.00%
Total	\$ 9,153,800	

In 2017, the Village received a loan from OPWC for the amount of \$232,000 at 0% interest for the purpose of the Harvard Avenue Repair and Resurfacing project. Repayment of the loan commences in January 2019 and will be paid back in full by July 2037.

Village of Cuyahoga Heights
Cuyahoga County
Notes to the Financial Statements
For the Year Ended December 31, 2019

Note 9 – Debt (continued)

In 2019, the Village issued bonds in the amount of \$9,585,000 at 5% to pay the costs of constructing, renovating and furnishing various municipal facilities, and constructing and reconstructing various road and sidewalk improvements as well as to retire bond anticipation notes issued during the year.

Amortization

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

Year ending December 31:	OPWC	Various Purpose Bond
2020	\$ 11,600	\$ 592,650
2021	11,600	594,050
2022	11,600	595,050
2023	11,600	595,650
2024	11,600	590,850
2025-2029	58,000	2,960,650
2030-2034	58,000	2,966,400
2035-2039	34,800	2,961,406
2040-2044	-	2,962,000
Total	\$ 208,800	\$ 14,818,706

Note 10 – Contingent Liabilities

The Village may be a defendant in several lawsuits. Although management cannot presently determine the outcome of any suit, management believes that the resolution of any matter will not materially adversely affect the Village’s financial condition.

Amounts grantor agencies pay to the Village are subject to audit and adjustment by the grantor. 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 – Jointly Governed Organizations

The Northeast Ohio Public Energy Council (NOPEC) is a regional council of governments formed under Chapter 167 of the Ohio Revised Code. NOPEC was formed to serve as a vehicle for communities wishing to proceed jointly with an aggregation program for the purchase of electricity. Financial information can be obtained by contacting NOPEC, 31360 Solon Rd #33, Solon, OH 44139.

Village of Cuyahoga Heights
Cuyahoga County
Combined Statement of Receipts, Disbursements and Changes in
Fund Balances (Regulatory Cash Basis)
All Governmental Fund Types
For the Year Ended December 31, 2018

	Governmental Fund Types				Totals (Memorandum Only)
	General	Special Revenue	Debt Service	Capital Projects	
Cash Receipts					
Property and Other Local Taxes	\$ 428,234	\$ 65,756	\$ -	\$ -	\$ 493,990
Municipal Income Tax	10,979,480	-	-	558,634	11,538,114
Intergovernmental	27,491	369,151	-	-	396,642
Charges for Services	595,555	-	-	-	595,555
Fines, Licenses and Permits	222,532	1,100	-	39,657	263,289
Earnings on Investments	23,889	4,666	-	13,154	41,709
Miscellaneous	729,035	-	-	650,000	1,379,035
<i>Total Cash Receipts</i>	13,006,216	440,673	-	1,261,445	14,708,334
Cash Disbursements					
Current:					
Security of Persons and Property	5,127,445	811,072	-	-	5,938,517
Public Health Services	20,628	-	-	-	20,628
Leisure Time Activities	388,070	-	-	-	388,070
Community Environment	97,368	-	-	-	97,368
Basic Utility Services	183,224	203,127	-	-	386,351
Transportation	241,347	31,159	-	-	272,506
General Government	4,181,726	8,231	-	-	4,189,957
Capital Outlay	724,606	69,688	-	937,570	1,731,864
Debt Service:					
Principal Retirement	-	-	3,596,600	-	3,596,600
Interest and Fiscal Charges	-	-	60,255	-	60,255
<i>Total Cash Disbursements</i>	10,964,414	1,123,277	3,656,855	937,570	16,682,116
<i>Excess of Receipts Over (Under) Disbursements</i>	2,041,802	(682,604)	(3,656,855)	323,875	(1,973,782)
Other Financing Receipts (Disbursements)					
Sale of Notes	-	-	3,385,000	-	3,385,000
Sale of Capital Assets	3,704	-	-	-	3,704
Premium and Accrued Interest on Debt	-	-	21,567	-	21,567
Transfers In	-	942,000	230,000	160,000	1,332,000
Transfers Out	(1,332,000)	-	-	-	(1,332,000)
<i>Total Other Financing Receipts (Disbursements)</i>	(1,328,296)	942,000	3,636,567	160,000	3,410,271
<i>Net Change in Fund Cash Balances</i>	713,506	259,396	(20,288)	483,875	1,436,489
<i>Fund Cash Balances, January 1, Restated</i>	929,379	525,100	23,690	819,232	2,297,401
Fund Cash Balances, December 31					
Nonspendable	13,397	-	-	-	13,397
Restricted	-	784,496	3,402	1,303,107	2,091,005
Assigned	291,841	-	-	-	291,841
Unassigned	1,337,647	-	-	-	1,337,647
<i>Fund Cash Balances, December 31</i>	<u>\$ 1,642,885</u>	<u>\$ 784,496</u>	<u>\$ 3,402</u>	<u>\$ 1,303,107</u>	<u>\$ 3,733,890</u>

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

Village of Cuyahoga Heights
Cuyahoga County
Statement of Receipts, Disbursements and Changes in
Fund Balances (Regulatory Cash Basis)
Fiduciary Fund Type
For the Year Ended December 31, 2018

	Fiduciary Fund Type
	Agency
Operating Cash Receipts	
Fines, Licenses and Permits	\$ 62,530
Miscellaneous	13,506
	76,036
<i>Total Operating Cash Receipts</i>	<i>76,036</i>
Operating Cash Disbursements	
Distribution of Fines	60,212
Other	16,940
	77,152
<i>Total Operating Cash Disbursements</i>	<i>77,152</i>
<i>Net Change in Fund Cash Balances</i>	<i>(1,116)</i>
<i>Fund Cash Balances, January 1, Restated</i>	<i>47,994</i>
	47,994
<i>Fund Cash Balances, December 31</i>	<i>\$ 46,878</i>
	46,878

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

Village of Cuyahoga Heights
Cuyahoga County
Notes to the Financial Statements
For the Year Ended December 31, 2018

Note 1 - Reporting Entity

The Village of Cuyahoga Heights, Cuyahoga County, Ohio (the Village) 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. A publicly-elected six-member Council directs the Village. The Village provides police and fire protection services, emergency medical services, street maintenance and repair, sanitation services, park and recreation operations, Mayor's Court and general government services.

Jointly Governed Organization

The Village participates in the Northeast Ohio Public Energy Council (NOPEC), a jointly governed organization. Note 11 to the financial statements provides additional information for this entity.

Public Entity Risk Pool

The Village participates in the Ohio Plan Risk Management, Inc. (OPRM), a public entity risk pool. Note 6 to the financial statements provides additional information for this entity.

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

Note 2 - Summary of Significant Accounting Policies

Basis of Presentation

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

Fund Accounting

The Village 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 Village 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 Village 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 to expenditure for specified purposes other than debt service or capital projects. The Village had the following significant Special Revenue Funds:

FEMA Grant Money Fund The FEMA grant money fund accounts for and reports on monies received from the Federal Emergency Management Agency (FEMA).

Village of Cuyahoga Heights
Cuyahoga County
Notes to the Financial Statements
For the Year Ended December 31, 2018

Note 2 - Summary of Significant Accounting Policies (continued)

Street Construction Maintenance and Repair The street construction maintenance and repair fund accounts for and reports that portion of the State gasoline tax and motor vehicle license registration fees restricted for construction, maintenance, and repair of streets within the Village.

Debt Service Funds These funds account for and report financial resources that are restricted to expenditure for principal and interest. The Village had the following significant Debt Service Fund:

General Note Retirement Fund The general note retirement fund accounts for and reports on the issuance and sale of general obligation bond anticipation notes.

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

Capital Projects The capital projects fund accounts for and reports the receipt of municipal income tax proceeds and transfers from the general fund. The proceeds are being used to fund various Village capital improvement projects.

Fiduciary Funds Fiduciary funds include agency funds. Agency funds are purely custodial in nature and are used to hold resources for individuals, organizations or other governments. The Village disburses these funds as directed by the individual, organization or other government. The Village's agency funds account for rental reimbursements, mayors court receipts recreation youth board receipts, and building standard fees.

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 Village 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 disbursements 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 agency funds) be budgeted annually.

Appropriations Budgetary disbursements (that is, disbursements and encumbrances) may not exceed appropriations at the object level of control and appropriations may not exceed estimated resources. The Village Council must annually approve appropriation measures and subsequent amendments. Unencumbered appropriations lapse at year end.

Village of Cuyahoga Heights
Cuyahoga County
Notes to the Financial Statements
For the Year Ended December 31, 2018

Note 2 - Summary of Significant Accounting Policies (continued)

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.

Encumbrances The Ohio Revised Code requires the Village 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 2018 budgetary activity appears in Note 3.

Deposits and Investments

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

Accumulated Leave

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

Fund Balance

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

Nonspendable The Village classifies assets as nonspendable when legally or contractually required to maintain the amounts intact. The nonspendable balance in the General Fund accounts for unclaimed monies.

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.

Village of Cuyahoga Heights
Cuyahoga County
Notes to the Financial Statements
For the Year Ended December 31, 2018

Note 2 - Summary of Significant Accounting Policies (continued)

Committed Council can commit amounts via formal action (resolution). The Village must adhere to these commitments unless 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. 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 Council or a Village official delegated that authority by resolution, or by State Statute. Council may also assign fund balances as it does when appropriating fund balances to cover a gap between estimated revenue and appropriations in the subsequent year's appropriated budget in the General Fund.

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 Village applies restricted resources first when disbursements 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 disbursements 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 ended December 31, 2018 follows:

2018 Budgeted vs. Actual Receipts			
Fund Type	Budgeted Receipts	Actual Receipts	Variance
General	\$12,740,550	\$13,009,920	\$269,370
Special Revenue	1,488,701	1,382,673	(106,028)
Debt Service	3,633,367	3,638,107	4,740
Capital Projects	1,373,309	1,421,445	48,136

2018 Budgeted vs. Actual Budgetary Basis Disbursements			
Fund Type	Appropriation Authority	Budgetary Disbursements	Variance
General	\$13,382,167	\$12,510,170	\$871,997
Special Revenue	1,583,579	1,338,082	245,497
Debt Service	3,657,058	3,658,395	(1,337)
Capital Projects	2,143,851	1,387,016	756,835

Village of Cuyahoga Heights
Cuyahoga County
Notes to the Financial Statements
For the Year Ended December 31, 2018

Note 4 – Deposits and Investments

The Village maintains a deposit 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, 2018 was as follows:

	2018
Demand deposits	\$ 798,050
Cash on hand	4,150
Certificates of deposit	<u>1,714,602</u>
Total deposits	2,516,802
STAR Ohio	1,203,900
Money Market	<u>60,066</u>
Total investments	<u>1,263,966</u>
Total deposits and investments	<u>\$ 3,780,768</u>

Deposits

Deposits are insured by the Federal Depository Insurance Corporation; collateralized by securities specifically pledged by the financial institution to the Village; 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 and money market funds are not evidenced by securities that exist in physical or book-entry form.

Note 5 – Taxes

Property Taxes

Real property taxes become a lien on January 1 preceding the October 1 date for which the Council adopted tax rates. The State Board of Tax Equalization adjusts these rates for inflation. Property taxes are also reduced for applicable homestead and rollback deductions. The financial statements include homestead and rollback 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 Village.

Village of Cuyahoga Heights
Cuyahoga County
Notes to the Financial Statements
For the Year Ended December 31, 2018

Note 5 – Taxes (continued)

Local Income Taxes

Effective January 1, 2018, the Village levies a municipal income tax of 2.5% on substantially all earned income arising from employment, residency, or business activities within the Village as well as certain income of residents earned outside of the Village.

Employers within the Village withhold income tax on employee compensation and remit the tax to the Regional Income Tax Authority (RITA) either monthly or quarterly, as required. RITA collects all Village income taxes and forwards these collections to the Village monthly. Corporations and other individual taxpayers pay estimated taxes quarterly and file a declaration annually.

Note 6 - Risk Management

Workers' Compensation coverage is provided by the State of Ohio. The Village 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.

The Village belongs to the Ohio Plan Risk Management, Inc. (OPRM) (the "Plan"), a non-assessable, unincorporated non-profit association providing a formalized, jointly administered self-insurance risk management program and other administrative services to Ohio governments ("Members"). The Plan is legally separate from its member governments.

Pursuant to Section 2744.081 of the Ohio Revised Code, the plan provides property, liability, errors and omissions, law enforcement, automobile, excess liability, crime, surety and bond, inland marine and other coverages to its members sold through fourteen appointed independent agents in the State of Ohio.

OPRM coverage programs are developed specific to each member's risk management needs and the related premiums for coverage are determined through the application of uniform underwriting criteria addressing the member's exposure to loss. Effective November 1, 2017, the OPRM retained 47% of the premium and losses on the first \$250,000 casualty treaty and 30% of the first \$1,000,000 property treaty. Members are only responsible for their self-retention (deductible) amounts, which vary from member to member. OPRM had 764 members as of December 31, 2017.

Plan members are responsible to notify the Plan of their intent to renew coverage by their renewal date. If a member chooses not to renew with the Plan, they have no other financial obligation to the Plan, but still need to promptly notify the Plan of any potential claims occurring during their membership period. The former member's covered claims, which occurred during their membership period, remain the responsibility of the Plan.

Settlement amounts did not exceed insurance coverage for the past three fiscal years.

The Pool's audited financial statements conform with generally accepted accounting principles, and reported the following assets, liabilities and equity at December 31, 2017 (latest information available).

Village of Cuyahoga Heights
Cuyahoga County
Notes to the Financial Statements
For the Year Ended December 31, 2018

Note 6 - Risk Management (continued)

	<u>2017</u>
Assets	\$14,853,620
Liabilities	<u>(9,561,108)</u>
Members' Equity	<u>\$ 5,292,512</u>

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

Note 7 - Defined Benefit Pension Plans

Ohio Public Employees Retirement System

Most of the Village'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 healthcare and survivor and disability benefits.

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

Ohio Police and Fire Pension Fund

The Village's fire fighters and full-time police officers 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 postretirement healthcare and survivor and disability benefits.

The Ohio Revised Code also prescribes contribution rates. OP&F participants contributed 12.25% of their wages. The Village contributed to OP&F an amount equal to 19.5% percent of police members' wages and 24% of fire fighters' wages, respectively. The Village has paid all contributions required through December 31, 2018.

Note 8 - Postemployment Benefits

Both OPERS and OP&F 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 members in the Traditional Pension Plan and Combined Plan was 0% during calendar year 2018, and OP&F contributed 0.5% to fund these benefits.

Village of Cuyahoga Heights
Cuyahoga County
Notes to the Financial Statements
For the Year Ended December 31, 2018

Note 9 – Debt

Debt outstanding at December 31, 2018 was as follows:

	Principal	Interest Rate
OPWC # CA08P Harvard Ave Repair	\$ 220,400	0.00%
Various Purpose Notes Series 2018	3,385,000	3.00%
Total	\$ 3,605,400	

In 2017, the Village received a loan from OPWC for the amount of \$232,000 at 0% interest for the purpose of the Harvard Avenue Repair and Resurfacing project. Repayment of the loan commences in January 2018.

In 2018, the Village received a loan from KeyBank for the amount of \$3,385,000 at 3.00%. The loan was issued in anticipation of the issuance of bonds to pay the costs of constructing, renovating and furnishing various municipal facilities, and constructing and reconstructing various road and sidewalk improvements. The note matures on June 19, 2019.

Amortization

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

Year ending December 31:	OPWC	Various Purpose Note
2019	\$ 11,600	\$ 3,486,550
2020	11,600	-
2021	11,600	-
2022	11,600	-
2023	11,600	-
2024-2028	58,000	-
2029-2033	58,000	-
2034-2038	46,400	-
Total	\$ 220,400	\$ 3,486,550

Note 10 – Contingent Liabilities

The Village may be a defendant in several lawsuits. Although management cannot presently determine the outcome of any suit, management believes that the resolution of any matter will not materially adversely affect the Village’s financial condition.

Amounts grantor agencies pay to the Village are subject to audit and adjustment by the grantor. 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.

Village of Cuyahoga Heights
Cuyahoga County
Notes to the Financial Statements
For the Year Ended December 31, 2018

Note 11 – Jointly Governed Organizations

The Northeast Ohio Public Energy Council (NOPEC) is a regional council of governments formed under Chapter 167 of the Ohio Revised Code. NOPEC was formed to serve as a vehicle for communities wishing to proceed jointly with an aggregation program for the purchase of electricity. Financial information can be obtained by contacting NOPEC, 31360 Solon Rd #33, Solon, OH 44139.

Note 12 – Prior Period Adjustment

A prior period adjustment was necessary to reclassify the Youth Board Recreation Fund as a roll-up into the general fund instead of an agency fund. The following table shows the change to beginning fund balance:

	<u>General</u>	<u>Agency</u>
Fund Balance, January 1, 2018	\$ 920,984	\$ 56,389
Adjustments, Net	8,395	(8,395)
Restated Fund Balance, January 1, 2018	<u>\$ 929,379</u>	<u>\$ 47,994</u>

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OHIO AUDITOR OF STATE KEITH FABER



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

Village of Cuyahoga Heights
Cuyahoga County
4863 East 71st Street
Cuyahoga Heights, Ohio 44125

To the Village Council:

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 Village of Cuyahoga Heights, Cuyahoga County, (the Village) as of and for the years ended December 31, 2019 and 2018, and the related notes to the financial statements, and have issued our report thereon dated December 3, 2020, wherein we noted the Village followed financial reporting provisions of Ohio Revised Code Section 117.38 and Ohio Administrative Code Section 117-2-03(D) permit and wherein we noted the beginning fund balance in the General and Agency funds were restated at January 1, 2018.

Internal Control Over Financial Reporting

As part of our financial statement audit, we considered the Village's internal control over financial reporting (internal control) as the basis for designing audit procedures appropriate in the circumstances to the extent necessary to support our opinions on the financial statements, but not to the extent necessary to opine on the effectiveness of the Village'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 Village'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. Given these limitations, we did not identify any deficiencies in internal control that we consider material weaknesses. However, unidentified material weaknesses may exist.

Compliance and Other Matters

As part of reasonably assuring whether the Village's financial statements are free of material misstatement, we tested its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could directly and materially affect the financial statements. 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 no instances of noncompliance or other matters we must report under *Government Auditing Standards*.

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 Village's internal control or on compliance. This report is an integral part of an audit performed under *Government Auditing Standards* in considering the Village's internal control and compliance. Accordingly, this report is not suitable for any other purpose.



Keith Faber
Auditor of State

Columbus, Ohio

December 3, 2020

OHIO AUDITOR OF STATE KEITH FABER



VILLAGE OF CUYAHOGA HEIGHTS

CUYAHOGA 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 12/17/2020

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