



SYLVANIA TOWNSHIP
LUCAS COUNTY

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INDEPENDENT AUDITOR'S REPORT

Sylvania Township
Lucas County
4927 North Holland-Sylvania Road
Sylvania, Ohio 43560-2121

To the Board of Trustees:

Report on the Financial Statements

We have audited the accompanying financial statements of the cash balances, receipts and disbursements for each governmental and proprietary fund type and the fiduciary fund type combined total as of and for the year ended December 31, 2020, and related notes of Sylvania Township, Lucas County, Ohio (the Township).

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, 2020, and the respective changes in financial position or cash flows thereof for the year 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 for each governmental and proprietary fund type and the fiduciary fund type combined total as of and for the year ended December 31, 2020, and related notes of the Township, 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 Matters

As discussed in Note 16 to the financial statements, during 2020, the Township adopted new accounting guidance in Governmental Accounting Standards Board (GASB) Statement No. 84, *Fiduciary Activities*. We did not modify our opinion regarding this matter.

As discussed in Note 18 to the financial statements, the financial impact of COVID-19 and the continuing emergency measures may impact subsequent periods of the Township. We did not modify our opinion regarding this matter.

Other Matters

Our audit was conducted to opine on the financial statements taken as a whole.

The Schedule of Expenditures of Federal Awards presents additional analysis as required by Title 2 U.S. Code of Federal Regulations (CFR) Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards and is not a required part of the financial statements.

The schedule is management's responsibility, and derives from and relates directly to the underlying accounting and other records used to prepare the financial statements. We subjected this schedule to the auditing procedures we applied to the financial statements. We also applied certain additional procedures, including comparing and reconciling the schedule directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, in accordance with auditing standards generally accepted in the United States of America. In our opinion, this schedule is fairly stated in all material respects in relation to the financial statements taken as a whole.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated September 7, 2021, 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

September 7, 2021

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Sylvania Township
Lucas County
Combined Statement of Receipts, Disbursements,
and Changes in Fund Balances (Regulatory Cash Basis)
All Governmental Fund Types
For the Year Ended December 31, 2020

	General	Special Revenue	Debt Service	Capital Projects	Totals (Memorandum Only)
Cash Receipts					
Property and Other Local Taxes	\$673,320	\$17,641,983			\$18,315,303
Charges for Services		1,521,265			1,521,265
Licenses, Permits and Fees	65,061	20,692			85,753
Cable Franchise Fees	421,447				421,447
Fines and Forfeitures	21,289	6,486			27,775
Intergovernmental	290,920	4,637,806		\$252,661	5,181,387
Special Assessments		428,346			428,346
Earnings on Investments	554,484	78,677			633,161
Miscellaneous	568,611	494,911			1,063,522
<i>Total Cash Receipts</i>	<u>2,595,132</u>	<u>24,830,166</u>		<u>252,661</u>	<u>27,677,959</u>
Cash Disbursements					
Current:					
General Government	1,344,259	17,478			1,361,737
Public Safety		17,660,143			17,660,143
Public Works		3,837,998		344,796	4,182,794
Health	188,496	20,212			208,708
Human Services		552,314			552,314
Other		3,141			3,141
Capital Outlay				788,707	788,707
Debt Service:					
Principal Retirement		114,850	\$545,000		659,850
Interest and Fiscal Charges		17,502	126,578		144,080
<i>Total Cash Disbursements</i>	<u>1,532,755</u>	<u>22,223,638</u>	<u>671,578</u>	<u>1,133,503</u>	<u>25,561,474</u>
<i>Excess of Receipts Over (Under) Disbursements</i>	<u>1,062,377</u>	<u>2,606,528</u>	<u>(671,578)</u>	<u>(880,842)</u>	<u>2,116,485</u>
Other Financing Receipts (Disbursements)					
Loan Proceeds				92,135	92,135
Sale of Capital Assets				7,260	7,260
Transfers In	3,478,641	453,504	671,578	816,039	5,419,762
Transfers Out	(540,082)	(1,401,039)		(3,478,641)	(5,419,762)
Advances In		59,815			59,815
Advances Out		(59,815)			(59,815)
Other Financing Sources	506				506
<i>Total Other Financing Receipts (Disbursements)</i>	<u>2,939,065</u>	<u>(947,535)</u>	<u>\$671,578</u>	<u>(2,563,207)</u>	<u>99,901</u>
<i>Net Change in Fund Cash Balances</i>	4,001,442	1,658,993		(3,444,049)	2,216,386
<i>Fund Cash Balances, January 1 (Restated)</i>	<u>7,672,577</u>	<u>18,663,037</u>		<u>5,351,458</u>	<u>31,687,072</u>
<i>Fund Cash Balances, December 31</i>	<u>\$11,674,019</u>	<u>\$20,322,030</u>		<u>\$1,907,409</u>	<u>\$33,903,458</u>

See accompanying notes to the financial statements

Sylvania Township
Lucas County
Combined Statement of Receipts, Disbursements,
and Changes in Fund Balances (Regulatory Cash Basis)
All Proprietary Fund Types
For the Year Ended December 31, 2020

	Proprietary Fund Types
	Internal Service
Operating Cash Receipts	
Charges for Services	\$2,509,701
Miscellaneous	228,318
	2,738,019
 Operating Cash Disbursements	
Purchased Services	467,837
Claims	2,143,079
	2,610,916
 <i>Operating Income</i>	127,103
 <i>Fund Cash Balances, January 1</i>	1,033,053
 <i>Fund Cash Balances, December 31</i>	\$1,160,156
 <i>See accompanying notes to the basic financial statements</i>	

Sylvania Township
Lucas County
Combined Statement of Additions, Deductions,
and Changes in Fund Balances (Regulatory Cash Basis)
All Fiduciary Fund Types
For the Year Ended December 31, 2020

	Fiduciary Fund Types
	Custodial
Additions	
Special Assessment Collections for Distribution	\$76,458
Deductions	
Distributions to Other Governments	75,952
Distributions to Other Funds (Primary Gov't)	506
<i>Total Deductions</i>	<i>\$76,458</i>
<i>Net Change in Fund Balances</i>	
<i>Fund Cash Balances, January 1</i>	
<i>Fund Cash Balances, December 31</i>	
<i>See accompanying notes to the basic financial statements</i>	

Sylvania Township
Lucas County
Notes to the Financial Statements
For the Year Ended December 31, 2020

Note 1 – Reporting Entity

The constitution and laws of the State of Ohio establish the rights and privileges of the Sylvania Township, Lucas County, Ohio (the Township) as a body corporate and politic. A publicly elected three-member Board of Trustees directs the Township. The Township provides road and bridge maintenance, cemetery maintenance, police and fire protection and emergency medical services.

Joint Ventures and Jointly Governed Organizations

The Township participates in a joint venture and a jointly governed organization. Note 13 to the financial statements provides additional information about Sylvania Senior Citizen Center (Senior Center), as Joint Venture and Note 14 to the financial statements provides additional information about Sylvania Area Joint Recreation District (SAJRD).

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

Note 2 – Summary of Significant Accounting Policies

Basis of Presentation

The Township’s financial statements consist of a combined statement of receipts, disbursements, and changes in fund balances (regulatory cash basis) for all governmental fund types, and a combined statement of receipts, disbursements, and changes in fund balances (regulatory cash basis) for all proprietary fund types and a combined statement of additions, deductions, and changes in fund balances (regulatory cash basis) all fiduciary fund types which are all 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:

Road and Bridge Fund The Road and Bridge Fund accounts for and reports proceeds of property tax revenue to provide for construction, maintenance, and repair of Township roads and bridges in the unincorporated area.

Police Fund The Police Fund accounts for and reports proceeds of property tax revenues to provide fire protection to the Township in the incorporated and unincorporated areas.

Fire Fund The Fire Fund accounts for and reports proceeds of property tax revenues and charges for services to provide fire protection to the Township in the incorporated and unincorporated areas.

Sylvania Township
Lucas County
Notes to the Financial Statements
For the Year Ended December 31, 2020

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:

Bond Retirement Fund The Bond Retirement Fund accounts and reports resources restricted for the Township's share of Sylvania Senior Center construction and for the Fire Fund General Obligation bonds issued by the Township.

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

General Capital Project Fund The General Capital Project Fund accounts for any Capital expenditures such as building improvements or large vehicles purchased by General Fund.

Internal Service Fund This fund accounts for services provided by one department to other departments of the government unit. The Township had the following Internal Service Fund:

Self-funded Insurance Medical Fund The self-funded insurance medical fund accounts for insurance premium payments from other funds to pay medical claims of employees enrolled in the health insurance plan.

Fiduciary Funds Fiduciary funds include Custodial funds. The Township Fiduciary fund only comprise a Custodial fund.

Custodial funds are purely custodial in nature and are used to report fiduciary activity that is not required to be reported in a trust fund. The Township had the following significant Custodial Fund.

Special Assessment E-SID Fund The Township operates as flow through entity. Special Assessment remitted by Lucas County is forwarded to Port-Authority for debt payment.

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 the custodial fund) be budgeted annually.

Sylvania Township
Lucas County
Notes to the Financial Statements
For the Year Ended December 31, 2020

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

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

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

A summary of 2020 budgetary activity appears in Note 3.

Deposits and Investments

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

The Township values U.S. Treasury Notes at cost. Money market mutual funds are recorded at share values the mutual funds report. Investment in STAR Ohio is measured at the net asset value (NAV) per share provided by STAR Ohio. The NAV per share is calculated on an amortized cost basis that provides an NAV per share that approximates fair value.

Capital Assets

The Township records disbursements for acquisitions of property, plant, and equipment when paid. The accompanying financial 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 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.

Sylvania Township
Lucas County
Notes to the Financial Statements
For the Year Ended December 31, 2020

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

Assigned Assigned fund balances are intended for specific purposes but do not meet the criteria to be classified as *restricted* or *committed*. For regulatory purposes, assigned fund balance in the General fund is limited to encumbrances outstanding at year end.

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

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

For regulatory purposes, limited disclosure related to fund balance is included in Note 15.

Note 3 – Budgetary Activity

Budgetary activity for the year ending December 31, 2020 follows:

2020 Budgeted vs. Actual Receipts			
Fund Type	Budgeted Receipts	Actual Receipts	Variance
General	\$1,973,606	\$6,074,279	\$4,100,673
Special Revenue	24,393,875	25,343,485	949,610
Debt Service	671,578	671,578	
Capital Projects	1,069,795	1,168,095	98,300
Internal Service	2,723,298	2,738,019	14,721
Total	\$30,832,152	\$35,995,456	\$5,163,304

2020 Budgeted vs. Actual Budgetary Basis Expenditures			
Fund Type	Appropriation Authority	Budgetary Expenditures	Variance
General	\$2,672,676	\$2,102,154	\$570,522
Special Revenue	30,533,277	24,806,073	5,727,204
Debt Service	671,578	671,578	
Capital Projects	5,458,514	5,285,693	172,821
Internal Service	3,180,900	2,845,821	335,079
Total	\$42,516,945	\$35,711,319	\$6,805,626

Sylvania Township
Lucas County
Notes to the Financial Statements
For the Year Ended December 31, 2020

Note 4 – Deposits and Investments

To improve cash management, cash received by the Township is pooled. Monies for all funds are maintained in this pool. The Ohio Revised Code prescribes allowable deposits and investments. A summary of the Township’s deposit and investment accounts are as follows:

	2020
<i>Cash Management Pool:</i>	
Demand deposits	\$9,584,174
Certificates of deposit	22,735,938
Total deposits	32,320,112
U.S. Treasury Notes	2,462,591
STAR Ohio	10,839
Money Market	270,072
Total investments	2,743,502
<i>Total carrying amount of deposits and investments held in the Pool</i>	\$35,063,614

The Township has a payroll clearing account that is held outside of the deposit pool where gross payroll is held for distribution. The expenditures included in the accompanying financial statements reflect gross payroll. The balance in the Township’s payroll clearing account represents unremitted employee payroll withholdings. This account did not have a balance as of December 31, 2020.

Deposits

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

Investments

The Federal Reserve holds the Township’s U.S. Treasury Notes in book-entry form by, in the name of the Township’s financial institution. The financial institution maintains records identifying the Township as owner of these securities.

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

Note 5 – Property Taxes

Real property taxes become a lien on January 1 preceding the October 1 date for which the Trustees adopted tax rates. The State Board of Tax Equalization adjusts these rates for inflation. Property taxes are also reduced for applicable non-business, owner occupancy, and homestead exemption credits and/or homestead and rollback deductions. The financial 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.

Sylvania Township
Lucas County
Notes to the Financial Statements
For the Year Ended December 31, 2020

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 – Interfund Balance

Outstanding advances at December 31, 2020, consisted of \$3,118 and \$2,864, advanced from Police and Fire Funds to Police and Fire Grant Funds, respectively, to provide working capital for operations or projects.

Note 7 – Risk Management

The Township 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. The OPRM is also participated in a property primary excess of loss treaty. This treaty reimbursed the OPRM 30% for losses between \$200,000 and \$1,000,000. The reimbursement is based on the amount of loss between \$200,000 and \$1,000,000. 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. Effective November 1, 2019, the OPRM’s property retention increased from 30% to 33%, while the casualty treaty remains unchanged and still assumes 100% of the first \$250,000 casualty treaty. Effective November 1, 2020, the OPRM’s property retention increased from 33% to 55%, while the casualty treaty remains unchanged and still assumes 100% of the first \$250,000 casualty treaty. OPRM had 771 members as of December 31, 2020.

The Pool’s audited financial statements conform with generally accepted accounting principles, and reported the following assets, liabilities and equity at December 31, 2020.

Assets	\$ 18,826,974
Liabilities	<u>(13,530,267)</u>
Members’ Equity	<u>\$ 5,296,707</u>

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

Sylvania Township
Lucas County
Notes to the Financial Statements
For the Year Ended December 31, 2020

Workers' Compensation

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

Self-Insurance

The Township is also self-insured for health insurance. The Self Insurance Fund pays covered claims to service providers, and recovers these costs from charges to other funds based on an actuarially determined cost per employee. A comparison of Self Insurance Fund cash and investments to the actuarially measured liability as of December 31 follows:

	<u>2020</u>
Cash and investments	\$1,160,156
Actuarial liabilities	\$210,000

Note 8 – Defined Benefit Pension Plans

Ohio Public Employees Retirement System

Most Township employees belong to the Ohio Public Employees Retirement System (OPERS). OPERS is a cost-sharing, multiple-employer plan. The Ohio Revised Code prescribes this plan's benefits, which include 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. Law Enforcement OPERS members contributed 13 percent of their gross salaries and the Township contributed an amount equaling 18.10% percent of participants' gross salaries. The Township has paid all contributions required through December 31, 2020.

Ohio Police and Fire Retirement System

Township certified 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 health care and survivor and disability benefits.

The Ohio Revised Code also prescribes contribution rates. OP&F participants contributed 12.25 percent of their wages. The Township contributed to OP&F an amount equal to 24 percent of full-time fire fighters' wages, respectively. The Township has paid all contributions required through December 31, 2020.

Social Security

Township's part-time fire fighters contributed to Social Security. This plan provides retirement benefits, including survivor and disability benefits to participants.

Employees contributed 6.2 percent of their gross salaries. The Township contributed an amount equal to 6.2 percent of participants' gross salaries. The Township has paid all contributions required through December 31, 2020.

Sylvania Township
Lucas County
Notes to the Financial Statements
For the Year Ended December 31, 2020

Note 9 – 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 OPERS members in the traditional pension plan and combined plan was 0 percent during calendar year 2020. The portion of employer contributions allocated to health care for OPERS members in the member-directed plan was 4.0 percent during calendar year 2020. OP&F contributes 0.5 percent 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 10 – Debt

Debt outstanding at December 31, 2020, was as follows:

	<u>Principal</u>	<u>Interest Rate</u>
General Obligation Bonds Fire Fund	\$5,115,000	2.0-3%
General Obligation Bonds -Senior Center	155,000	3.0-5.05%
OPWC-CL23T	60,136	0%
OPWC-CL19U	79,665	0%
Ambulance Lease 2018	138,833	3.39%
Ambulance Lease 2019	238,530	3.87%
Total	\$5,787,164	

During 2016, the Township issued general obligation bonds in the amount of \$6,575,000 to refund the Fire Fund general obligation bonds. The bonds were issued for 15 years, maturing in 2030, carrying an interest rate between 2% and 2.3%.

During 2002, the Township issued general obligation bonds in the amount of \$1,135,000. These bonds were issued to finance the Township’s portion of the construction of the Sylvania Senior Center. The bonds were issued for twenty years and mature December 1, 2022, carry a variable interest rate between 3.00% and 5.05%, and are collateralized solely by the Township’s taxing authority.

The Ohio Public Works Commission Loan CL23T relates to loan agreement in the amount of \$80,180.80 for St. James Wood & Sylvania Ave Resurfacing. This agreement is for ten years, has a zero percent interest rate, and matures Jan 1, 2028.

The Ohio Public Works Commission Loan CL19U relates to loan agreement in the amount of \$93,723.84 for road improvements to Fair Hills and Corey Woods sub-divisions. This agreement is for ten years, has a zero percent interest rate, and matures July 1, 2029.

Sylvania Township
Lucas County
Notes to the Financial Statements
For the Year Ended December 31, 2020

Leases

The Township entered into Lease/purchase agreement with US Bancorp Government Leasing and Financing Inc, in year 2018 and 2019 for new Ambulances for Transporting patients. The Township did not enter into any new lease agreements in 2020. As of December 31, 2020, the outstanding balance including Principal and Interest for two Ambulances amount to \$ 410,398.

Amortization

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

Year Ending December 31:	Leases	General Obligation Bonds	OPWC Loans
2021	\$114,962	\$663,428	\$17,390
2022	114,962	660,140	17,390
2023	114,962	571,500	17,390
2024	65,512	576,800	17,390
2025		571,800	17,390
2026-2030		2,846,850	52,849
Total	\$410,398	\$5,890,518	\$139,801

Note 11 – Construction and Contractual Commitments

The Township Road Fund, Gasoline Tax Fund and Permissive Motor Vehicle License Fund had various resurfacing and other road projects outstanding at year end. The amount of \$866,124 has been properly encumbered for the resurfacing of various Township roads.

Note 12 – Contingent Liabilities

Amounts grantor agencies pay to the Township 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 13 – Joint Ventures

Sylvania Senior Citizens Center (Senior Center) – The Township is a participant with the City of Sylvania (the City) in a joint venture to enhance the programs and services available to senior citizen residents in the City and the Township. The City and the Township agreed to jointly pay to construct a community center under the authority of Ohio Revised Code Section 173.11. The original agreement required the Township to bear 60% of the construction costs and the City of Sylvania to bear 40% of the construction costs, resulting in a 60/40 split in equity interest between the two. The community center is managed by Sylvania Community Services Center, Inc. (SCS), an Ohio nonprofit corporation.

Sylvania Township
Lucas County
Notes to the Financial Statements
For the Year Ended December 31, 2020

In 2002, the Township issued \$1,135,000 in general obligation bonds to fund the Township’s 60% of the construction costs for the community center (Note 11). Funding for operating costs of the community center is provided by a 5-year .42 mills voter-approved tax levy on all real property located within the Township. Taxes are collected by the Lucas County Auditor for the levy and are remitted to the Township. The Township then remits the funds to the Senior Center.

The Senior Center’s financial statements have not been included within the Township’s reporting entity.

Note 14 – Jointly Governed Organizations

The Township in conjunction with the City of Sylvania and the Sylvania City School District formed the Sylvania Area Joint Recreation District (the SAJRD) under the authority of Ohio Revised Code Section 755.14 (C). The SAJRD Board of Trustees is composed of twelve members, four of whom are appointed by each of the three separate governmental entities identified above. SAJRD has two supporting levies. A .85 mills permanent operating levy was passed in 1988 and replaced in 2000. In addition, a .5 mill, 25 year capital improvement levy was passed in 1994. Millage on this levy has been reduced over time to .3 mills. Taxes are collected by the Lucas County Auditor and remitted to the SAJRD Board of Trustees. SAJRD is fiscally independent of the Township and the SAJRD’s financial statements have not been included within the Township’s reporting entity.

Note 15 – Fund Balances

Included in fund balance are Encumbrances, which are commitments related to unperformed contracts for goods or services. Encumbrance accounting is utilized to the extent necessary to assure effective budgetary control and accountability and to facilities effective cash planning and control. At year end the balances of these amounts were as follows:

Fund Balances	General	Special Revenue	Debt Service	Capital Projects	Internal Service	Total
Outstanding Encumbrances	\$ 29,317	\$ 1,121,581		\$ 673,549	\$ 234,905	\$ 2,059,352

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

Note 16 – Change in Accounting Principle

For 2020, the Township has made changes to their cash basis reporting model. These changes include modifications to the definition of fiduciary funds, adding a separate combined statement of additions, deductions, and changes in fund balances (regulatory cash basis) – all fiduciary fund types, and removing the fund balance classifications from the combined statement of receipts, disbursements, and changes in fund balances (regulatory cash basis) – all governmental fund types.

Sylvania Township
Lucas County
Notes to the Financial Statements
For the Year Ended December 31, 2020

Due to the implementation of GASB Statement No. 84, the new classification of custodial funds is reporting no beginning Fund Cash Balance. Also related to the implementation of GASB Statement No. 84, the Village will no longer be reporting agency funds and private purpose trust funds. At December 31, 2019, agency funds and private purpose trust funds reported fund cash balance of \$40,000 and 11,270, respectively. The effect of this change restated beginning cash balance in the special revenue fund type from \$18,611,767 to \$18,663,037.

Note 17 – Miscellaneous Revenue

General and Internal Service Fund miscellaneous receipts consisted primarily of refunds for workers comp and proceeds for employee contributions to medical and day care.

Note 18 – Subsequent Event

The United States and the State of Ohio declared a state of emergency in March of 2020 due to the COVID-19 pandemic. The financial impact of COVID-19 and the continuing emergency measures will impact subsequent periods of the Township. The Township's investment portfolio fluctuates with market conditions, and due to market volatility, the amount of gains or losses that will be realized in subsequent periods, if any, cannot be determined. In addition, the impact on the Township's future operating costs, revenues, and additional recovery from emergency funding, either federal or state, cannot be estimated.

SYLVANIA TOWNSHIP
LUCAS COUNTY

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED DECEMBER 31, 2020

FEDERAL GRANTOR <i>Pass Through Grantor</i> Program / Cluster Title	Federal CFDA Number	Pass Through Entity Identifying Number	Total Federal Expenditures
U.S. DEPARTMENT OF TREASURY			
<i>Passed Through Lucas County:</i>			
Coronavirus Relief Fund	21.019		<u>\$1,471,354</u>
Total U.S. Department of Treasury			<u>1,471,354</u>
U.S. DEPARTMENT OF TRANSPORTATION			
<i>Passed Through Ohio Department of Public Safety:</i>			
<u>Highway Safety Cluster:</u>			
State and Community Highway Safety Total Highway Safety Cluster	20.600	IDEP/STEP-2021 Sylvania Twp Pol Depa-00057	<u>7,148</u> <u>7,148</u>
Minimum Penalties for Repeat Offenders for Driving While Intoxicated	20.608	IDEP/STEP-2021 Sylvania Twp Pol Depa-00057	<u>9,053</u>
Total U.S. Department of Transportation			<u>7,148</u>
U.S. DEPARTMENT OF JUSTICE			
<i>Passed Through Ohio Attorney General's Office:</i>			
Bulletproof Vest Partnership Program	16.607		<u>21,955</u>
Total U.S. Department of Justice			<u>21,955</u>
Total Expenditures of Federal Awards			<u><u>\$1,500,457</u></u>

The accompanying notes are an integral part of this schedule.

**SYLVANIA TOWNSHIP
LUCAS COUNTY**

**NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
2 CFR 200.510(b)(6)
FOR THE YEAR ENDED DECEMBER 31, 2020**

NOTE A – BASIS OF PRESENTATION

The accompanying Schedule of Expenditures of Federal Awards (the Schedule) includes the federal award activity of Sylvania Township, Lucas County, Ohio (the Township) under programs of the federal government for the year ended December 31, 2020. The information on this Schedule is prepared in accordance with the requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Because the Schedule presents only a selected portion of the operations of the Township, it is not intended to and does not present the fund balances or changes in fund balances of the Township.

NOTE B – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Expenditures reported on the Schedule are reported on the cash basis of accounting. Such expenditures are recognized following the cost principles contained in Uniform Guidance wherein certain types of expenditures may or may not be allowable or may be limited as to reimbursement.

NOTE C – INDIRECT COST RATE

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

NOTE D – MATCHING REQUIREMENTS

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

OHIO AUDITOR OF STATE KEITH FABER



One Government Center, Suite 1420
Toledo, Ohio 43604-2246
(419) 245-2811 or (800) 443-9276
NorthwestRegion@ohioauditor.gov

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

Sylvania Township
Lucas County
4927 North Holland-Sylvania Road
Sylvania, Ohio 43560-2121

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 for each governmental and proprietary fund type and the fiduciary fund type combined total as of and for the year ended December 31, 2020, and related notes of Sylvania Township, Lucas County, Ohio (the Township) and have issued our report thereon dated September 7, 2021, 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 continuing emergency measures which may impact subsequent periods of the Township. In addition, we noted the Township adopted new accounting guidance in Governmental Accounting Standards Board (GASB) Statement No. 84, *Fiduciary Activities*.

Internal Control Over Financial Reporting

As part of our financial statement audit, we considered the Township's internal control over financial reporting (internal control) as a 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 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 2020-001 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 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*.

Township's Response to Finding

The Township's response to the finding identified in our audit is described in the accompanying schedule of findings and / or corrective action plan. We did not subject the Township's response to the auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on it.

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.



Keith Faber
Auditor of State
Columbus, Ohio

September 7, 2021

OHIO AUDITOR OF STATE KEITH FABER



One Government Center, Suite 1420
Toledo, Ohio 43604-2246
(419) 245-2811 or (800) 443-9276
NorthwestRegion@ohioauditor.gov

INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE WITH REQUIREMENTS APPLICABLE TO THE MAJOR FEDERAL PROGRAM AND ON INTERNAL CONTROL OVER COMPLIANCE REQUIRED BY THE UNIFORM GUIDANCE

Sylvania Township
Lucas County
4927 North Holland-Sylvania Road
Sylvania, Ohio 43560-2121

To the Board of Trustees:

Report on Compliance for the Major Federal Program

We have audited Sylvania Township, Lucas County, Ohio's (the Township) compliance with the applicable requirements described in the U.S. Office of Management and Budget (OMB) *Compliance Supplement* that could directly and materially affect Sylvania Township's major federal program for the year ended December 31, 2020. The *Summary of Auditor's Results* in the accompanying schedule of findings identifies the Township's major federal program.

Management's Responsibility

The Township's Management is responsible for complying with federal statutes, regulations, and the terms and conditions of its federal awards applicable to its federal program.

Auditor's Responsibility

Our responsibility is to opine on the Township's compliance for the Township's major federal program based on our audit of the applicable compliance requirements referred to above. Our compliance audit followed auditing standards generally accepted in the United States of America; the standards for financial audits included in the Comptroller General of the United States' *Government Auditing Standards*; and the audit requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). These standards and the Uniform Guidance require us to plan and perform the audit to reasonably assure whether noncompliance with the applicable compliance requirements referred to above that could directly and materially affect a major federal program occurred. An audit includes examining, on a test basis, evidence about the Township's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe our audit provides a reasonable basis for our compliance opinion on the Township's major program. However, our audit does not provide a legal determination of the Township's compliance.

Opinion on the Major Federal Program

In our opinion, Sylvania Township complied, in all material respects with the compliance requirements referred to above that could directly and materially affect its major federal program for the year ended December 31, 2020.

Report on Internal Control Over Compliance

The Township's management is responsible for establishing and maintaining effective internal control over compliance with the applicable compliance requirements referred to above. In planning and performing our compliance audit, we considered the Township's internal control over compliance with the applicable requirements that could directly and materially affect a major federal program, to determine our auditing procedures appropriate for opining on each major federal program's compliance and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not to the extent needed to opine on the effectiveness of internal control over compliance. Accordingly, we have not opined on the effectiveness of the Township's internal control over compliance.

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

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and would not necessarily identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

This report only describes the scope of our internal control over compliance tests and the results of this testing based on Uniform Guidance requirements. Accordingly, this report is not suitable for any other purpose.



Keith Faber
Auditor of State
Columbus, Ohio

September 7, 2021

**SYLVANIA TOWNSHIP
LUCAS COUNTY**

**SCHEDULE OF FINDINGS
2 CFR § 200.515
DECEMBER 31, 2020**

1. SUMMARY OF AUDITOR'S RESULTS

(d)(1)(i)	Type of Financial Statement Opinion	Unmodified
(d)(1)(ii)	Were there any material weaknesses in internal control reported at the financial statement level (GAGAS)?	Yes
(d)(1)(ii)	Were there any significant deficiencies in internal control reported at the financial statement level (GAGAS)?	No
(d)(1)(iii)	Was there any reported material noncompliance at the financial statement level (GAGAS)?	No
(d)(1)(iv)	Were there any material weaknesses in internal control reported for major federal programs?	No
(d)(1)(iv)	Were there any significant deficiencies in internal control reported for major federal programs?	No
(d)(1)(v)	Type of Major Programs' Compliance Opinion	Unmodified
(d)(1)(vi)	Are there any reportable findings under 2 CFR § 200.516(a)?	No
(d)(1)(vii)	Major Programs (list):	Coronavirus Relief Fund – CFDA # 21.019
(d)(1)(viii)	Dollar Threshold: Type A/B Programs	Type A: > \$ 750,000 Type B: all others
(d)(1)(ix)	Low Risk Auditee under 2 CFR § 200.520?	No

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

FINDING NUMBER 2020-001

Material Weakness - Financial Reporting

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.

During the year the Township adopted new accounting guidance in Governmental Accounting Standards Board (GASB) Statement No. 84, *Fiduciary Activities*. The Township's Section 125 Plan was reported as a Custodial Fund, however, to be consistent in reporting under GASB Statement No. 84, the Township should have reported this fund as a Special Revenue Fund. Amounts held for employees, distributions on behalf of employees and beginning fund balance in the amounts of \$9,623, \$8,988, and \$11,270, respectively, were incorrectly reported as a Custodial Fund when they should have been reported as part of a Special Revenue Fund.

This error was not identified and corrected prior to the Township preparing its financial statements and notes to the financial statements due to deficiencies in the Township's internal controls over financial statement monitoring. Failing to prepare accurate financial statements could lead the Board of Trustees to make misinformed decisions. The accompanying financial statements and notes to the financial statements have been adjusted to reflect this change.

To help ensure the Township's financial statements and notes to the financial statements are complete and accurate, the Township should adopt policies and procedures over financial reporting, including a final review of the financial statements and notes to the financial statements by the Fiscal Officer and Board of Trustees to help identify and correct errors and omissions.

Officials' Response:

The Township has exercised professional due care in preparing its financial statements and followed official guidance in the May 2020 GASB 84 analysis chart as well as Bulletin 2020-003.

These guidance documents encourage regulatory basis cash entities (such as the Township) to record flexible spending plan funds as custodial.

The AOS determination that the Township's flexible spending plan funds be classified as special revenue appears to conflict with both the GASB 84 analysis chart and Bulletin 2020-003.

Accordingly, the Township does not necessarily concur with AOS rationale that the Township classify its flexible spending plan funds as special revenue.

However, the Township will follow the requirement issued by the AOS that flexible spending account funds be recorded as special revenue and will implement necessary changes prior to the proposed completion date of February 28, 2022.

Auditor of State Conclusion:

The Auditor of State developed a simplified method for regulatory basis entities to evaluate funds which is different than what GAAP entities follow. GAAP basis entities have to comply with the specific requirements of GASB 84.

The Township chose to follow the requirements that GAAP entities would follow to evaluate their other funds, but chose to follow the method developed for regulatory basis entities to evaluate this Flexible Spending Plan Fund.

The Township should be consistent when evaluating all funds and apply either the GAAP or Regulatory rules consistently across all funds. In this case, following the method GAAP entities would follow that the Township elected to use when evaluating its other funds, this Flexible Spending Plan Fund would not be considered a Custodial Fund.

3. FINDINGS FOR FEDERAL AWARDS

None

Board of Trustees

John Crandall
John Jennewine
Neal Mahoney

Fiscal Officer

David J. Simko

Administrator

Oliver Turner

**SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
2 CFR 200.511(b)
DECEMBER 31, 2020**

Finding Number	Finding Summary	Status	Additional Information
2019-001	Finding was first issued in the 2017-2016 audit. Material weakness due to errors in financial reporting.	Not corrected and reissued as Finding 2020-001 in this report.	This finding reoccurred due to inadequate policies and procedures in reviewing the financial statements and accounting records throughout the audit period. The Township is implementing procedures to correct these errors for the future.

A Place to Grow

Administration
419/882-0031

Zoning Office
419/885-5276

Road Department
419/882-0031



CORRECTIVE ACTION PLAN 2 CFR § 200.511(c) DECEMBER 31, 2020

Board of Trustees

John Crandall
John Jennewine
Neal Mahoney

Fiscal Officer

David J. Simko

Administrator

Oliver Turner

Finding Number:
Planned Corrective Action:

2020-001

The Township has exercised professional due care in preparing its financial statements and followed official guidance in the May 2020 GASB 84 analysis chart as well as Bulletin 2020-003.

These guidance documents encourage regulatory basis cash entities (such as the Township) to record flexible spending plan funds as custodial.

The AOS determination that the Township's flexible spending plan funds be classified as special revenue appears to conflict with both the GASB 84 analysis chart and Bulletin 2020-003.

Accordingly, the Township does not necessarily concur with AOS rationale that the Township classify its flexible spending plan funds as special revenue.

However, the Township will follow the requirement issued by the AOS that flexible spending account funds be recorded as special revenue and will implement necessary changes prior to the proposed completion date of February 28, 2022.

Anticipated Completion Date: 02/28/2022

Responsible Contact Person: David Simko, Fiscal Officer

A Place to Grow

Administration

419/882-0031

Zoning Office

419/885-5276

Road Department

419/882-0031



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OHIO AUDITOR OF STATE KEITH FABER



SYLVANIA TOWNSHIP

LUCAS 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 9/21/2021

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