



OHIO AUDITOR OF STATE
KEITH FABER



**COLUMBIA TOWNSHIP
HAMILTON COUNTY
DECEMBER 31, 2021 AND 2020**

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OHIO AUDITOR OF STATE KEITH FABER



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INDEPENDENT AUDITOR'S REPORT

Columbia Township
Hamilton County
5686 Kenwood Road
Cincinnati, Ohio 45227

To the Board of Trustees:

Report on the Audit of the Financial Statements

Unmodified and Adverse Opinions

We have audited the financial statements of Columbia Township, Hamilton County, Ohio (the Township), which comprises the cash balances, receipts and disbursements for each governmental fund type combined total as of and for the years ended December 31, 2021 and 2020, and the related notes to the financial statements.

Unmodified Opinion on Regulatory Basis of Accounting

In our opinion, the accompanying financial statements referred to above present fairly, in all material respects, the cash balances, receipts and disbursements for each governmental fund type combined total as of and for the years ended December 31, 2021 and 2020, and the related notes to the financial statements, in accordance with the financial reporting provisions which Ohio Revised Code Section 117.38 and Ohio Administrative Code Section 117-2-03(C) permit, described in Note 2.

Adverse Opinion on U.S. Generally Accepted Accounting Principles

In our opinion, because of the significance of the matter discussed in the *Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles* section of our report, the accompanying financial statements 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, 2021 and 2020, or the changes in financial position thereof for the years then ended.

Basis for Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS) and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the *Auditor's Responsibilities for the Audit of the Financial Statements* section of our report. We are required to be independent of the Township, and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

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

As described in Note 2 of the financial statements, the financial statements are prepared by the Township on the basis of the financial reporting provisions of Ohio Revised Code Section 117.38 and Ohio Administrative Code Section 117-2-03(C), which is an accounting basis other than accounting principles generally accepted in the United States of America (GAAP), to satisfy these requirements. The effects on the financial statements of the variances between the regulatory basis of accounting described in Note 2 and accounting principles generally accepted in the United States of America, although not reasonably determinable, are presumed to be material and pervasive.

Responsibilities of Management for the Financial Statements

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

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the Township's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

Auditor's Responsibilities for the Audit of the Financial Statements

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

In performing an audit in accordance with GAAS and *Government Auditing Standards*, we

- exercise professional judgment and maintain professional skepticism throughout the audit.
- identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Township's internal control. Accordingly, no such opinion is expressed.
- evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the Township's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

Emphasis of Matter

As discussed in Note 10 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 Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated July 20, 2022, 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. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the Township's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Township's internal control over financial reporting and compliance.



Keith Faber
Auditor of State
Columbus, Ohio
July 20, 2022

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Columbia Township
Hamilton County
Combined Statement of Receipts, Disbursements
and Changes in Fund Balances (Regulatory Cash Basis)
All Governmental Fund Types
For the Year Ended December 31, 2021

	General	Special Revenue	Capital Projects	Totals (Memorandum Only)
Cash Receipts				
Property and Other Local Taxes	71,443	3,604,750		\$3,676,193
Licenses, Permits and Fees	51,356			51,356
Fines and Forfeitures	2,234			2,234
Intergovernmental	1,734,172	596,955	979,401	3,310,528
Earnings on Investments	4,716	672		5,388
Miscellaneous	14,870			14,870
<i>Total Cash Receipts</i>	<u>1,878,791</u>	<u>4,202,377</u>	<u>979,401</u>	<u>7,060,569</u>
Cash Disbursements				
Current:				
General Government	1,342,514	113,386		1,455,900
Public Safety		1,685,359		1,685,359
Public Works		1,241,425		1,241,425
Health	9,058			9,058
Conservation-Recreation	85,702			85,702
Intergovernmental				
Capital Outlay			979,401	979,401
Debt Service:				
Principal Retirement		272,747		272,747
Interest and Fiscal Charges		191,146		191,146
<i>Total Cash Disbursements</i>	<u>1,437,274</u>	<u>3,504,063</u>	<u>979,401</u>	<u>5,920,738</u>
<i>Excess of Receipts Over (Under) Disbursements</i>	<u>441,517</u>	<u>698,314</u>	<u>0</u>	<u>1,139,831</u>
Other Financing Receipts (Disbursements)				
Transfers In		10,000		10,000
Transfers Out	(10,000)			(10,000)
Advances In	20,684			20,684
Advances Out		(20,684)		(20,684)
<i>Total Other Financing Receipts (Disbursements)</i>	<u>10,684</u>	<u>(10,684)</u>	<u>0</u>	<u>0</u>
Special Item		20,684		20,684
<i>Net Change in Fund Cash Balances</i>	<u>452,201</u>	<u>708,314</u>	<u>0</u>	<u>1,160,515</u>
<i>Fund Cash Balances, January 1</i>	<u>2,649,303</u>	<u>4,702,859</u>	<u>34</u>	<u>7,352,196</u>
<i>Fund Cash Balances, December 31</i>	<u>\$3,101,504</u>	<u>\$5,411,173</u>	<u>\$34</u>	<u>\$8,512,711</u>

See accompanying notes to the basic financial statements

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Columbia Township
Hamilton County
Notes to the Financial Statements
For the Year Ended December 31, 2021

Note 1 - Reporting

The constitution and laws of the State of Ohio establish the rights and privileges of Columbia Township, Hamilton County, (the Township) as a body corporate and politic. A publicly-elected three-member Board of Trustees directs the Township. The Township provides road and bridge maintenance, waste collection, fire protection and emergency medical services. The Township contracts with the Little Miami Joint Fire and Rescue District and Deer Park Silverton Fire District to provide fire and EMS services. The Township contracts with the Hamilton County Sheriff's Department for police protection. The Township contracts with Rumpke for waste collection.

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.

Fund Accounting

The Township uses fund accounting to segregate cash and investments that are restricted as to use. The Township classifies its funds into the following types:

General Fund: The general fund accounts for and reports all financial resources not accounted for and reported in another fund. The general fund balance is available to the 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:

Gasoline Tax Fund – This fund receives gasoline tax money to pay for constructing, maintaining, and repairing Township roads.

Road and Bridge Fund – This fund receives property tax money for constructing, maintaining, and repairing Township roads and bridges.

Road District Fund – This fund receives property tax money and certain intergovernmental receipts which are used for constructing and maintaining Township roads.

Ridge Fire District Fund – This fund receives property tax revenue that is used to pay for fire protection service.

Police District Fund – This fund receives property tax revenue that is used to pay for police protection services.

Waste Fund – This fund receives property tax money that is used to pay for garbage and waste collection services.

Columbia Township
Hamilton County
Notes to the Financial Statements
For the Year Ended December 31, 2021

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

Basis of Accounting

These financial statements follow the accounting basis permitted by the financial reporting provisions of Ohio Revised Code Section 117.38 and Ohio Administrative Code Section 117-2-03(C)). This basis is similar to the cash receipts and disbursements accounting basis. The Township recognizes receipts when received in cash rather than when earned, and recognizes disbursements when paid rather than when a liability is incurred. Budgetary presentations report budgetary expenditures when a commitment is made (i.e., when an encumbrance is approved).

These statements include adequate disclosure of material matters, as the financial reporting provisions of Ohio Revised Code Section 117.38 and Ohio Administrative Code Section 117-2-03 (C)) permit.

Budgetary Process

The Ohio Revised Code requires that each fund be budgeted annually.

Appropriations- Budgetary disbursements (that is, disbursements and encumbrances) may not exceed appropriations at the fund, function or object level of control, and appropriations may not exceed estimated resources. The Board of Trustees must annually approve appropriation measures and subsequent amendments. The County Budget Commission must also approve the annual appropriation measure. 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 canceled, and reappropriated in the subsequent year.

A summary of 2021 budgetary activity appears in Note 3.

Deposits and Investments

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

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

Columbia Township
Hamilton County
Notes to the Financial Statements
For the Year Ended December 31, 2021

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.

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

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

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

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

For regulatory purposes, limited disclosure related to fund balance is included in Note 12.

Columbia Township
Hamilton County
Notes to the Financial Statements
For the Year Ended December 31, 2021

Note 3 – Budgetary Activity

Budgetary activity for the year ending 2021 follows:

2021 Budgeted Vs. Actual Receipts

<u>Fund Type</u>	<u>Budgeted Receipts</u>	<u>Actual Receipts</u>	<u>Variance</u>
General	1,095,620	1,878,789	783,169
Special Revenue	4,069,842	4,233,059	163,217
Capital Projects	1,345,000	979,401	-365,599
Total	<u>6,510,462</u>	<u>7,091,249</u>	<u>580,787</u>

2021 Budgeted Vs. Actual Budgetary Basis Expenditures

<u>Fund Type</u>	<u>Appropriation Authority</u>	<u>Budgetary Expenditures</u>	<u>Variance</u>
General	2,541,139	1,867,817	-673,322
Special Revenue	4,741,685	3,742,330	-999,355
Capital Projects	1,345,000	979,401	-365,599
Total	<u>8,627,824</u>	<u>6,589,548</u>	<u>2,038,276</u>

Note 4 - Deposits and Investments

The Township 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 was as follows:

	<u>2021</u>
Demand deposits	299,442
Other time deposits (savings and NOW accounts)	1,900,938
Total deposits	<u>2,200,381</u>
U.S. Treasury Notes	
STAR Ohio	6,312,330
Total investments	<u>6,312,330</u>
<i>Total deposits and investments</i>	<u><u>8,512,711</u></u>

Deposits

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.

Columbia Township
Hamilton County
Notes to the Financial Statements
For the Year Ended December 31, 2021

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 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.

Public utilities are also taxed on personal and real property located within the Township. The County is responsible for assessing property, and for billing, collecting, and distributing all property taxes on behalf of the Township.

Note 6 - Risk Management

Workers' Compensation - 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, if material.

Commercial Insurance -

The Township has obtained commercial insurance for the following risks:

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

The Township is uninsured for the following risks:

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

Risk Pool Membership - "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

Columbia Township
Hamilton County
Notes to the Financial Statements
For the Year Ended December 31, 2021

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

Note 7 – Defined Benefit Pension Plans

Ohio Public Employees Retirement System - The Township'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 plans' benefits, which include postretirement healthcare and survivor and disability benefits.

The Ohio Revised Code also prescribes contribution rates. For 2021, OPERS members contributed 10% of their gross salaries and the Township contributed an amount equaling 14%, of participants' gross salaries. The Township has paid all contributions required through December 31, 2021.

Note 8 –Postemployment Benefits

OPERS offer cost-sharing, multiple-employer defined benefit postemployment plans, which include multiple health care plans including medical coverage, prescription drug coverage, deposits to a Health Reimbursement Arrangement, and Medicare Part B premium reimbursements, to qualifying benefit recipients. The portion of employer contributions allocated to health care for OPERS members in the traditional pension plan and combined plan was 0 percent during calendar year 2019. The portion of employer contributions allocated to health care for OPERS members in the member-directed plan was 4.0 percent during calendar year 2019.

Columbia Township
Hamilton County
Notes to the Financial Statements
For the Year Ended December 31, 2021

Note 9 -Debt

Debt outstanding at December 31, 2021 was as follows:

2021	Principal	Interest Rate
TIF Revenue Bond 2013 MOB	875,000	5.75 - 6.625%
TIF Revenue Bond 2015 CBT	2,835,000	2.00-5.00%
OPWC Loan- Roe	223,174	0%
OPWC Loan- Maphet & Ebersole	173,550	0%
OPWC Loan Hill and Dale	217,600	0%
Total	<u>4,324,324</u>	

At December 31, 2021 the Township had a Special Obligation Revenue Bond with outstanding balance of \$875,000 at interest rates ranging form of 5.75 – 6.625% for the construction and improvement of the Columbia Medical Office Building Project.

At December 31, 2021 the Township had a TIF Revenue Bond with outstanding balance of \$2,835,000 at interest rates ranging from 2.0% to 5.0% for the CBT Ridge Road Project. All payment proceeds were applied to the interest on the bond. No amortization schedule was available. At the end of 30 years, any unamortized principal amount is eliminated and no further payment obligations exist.

At December 31, 2021 the Township had a OPWC Loan- Roe with outstanding balance of \$223,174 with 0% interest Rate for Roe Street Improvement Project.

At December 31, 2021 the Township had a OPWC Loan- Maphet & Ebersole with outstanding balance of 173,550 with 0% interest Rate for Maphet & Ebersole Street Improvement Project.

At December 31, 2021 the Township had a OPWC Loan- Hill And Dale with outstanding balance of 217,237 with 0% interest Rate for Hill And Dale Street Improvement Project.

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

Year Ending December 31:	TIF Revenue Bond - MOB	OPWC- Roe	OPWC - Maphet &Ebersole	OPWC Hill and Dale
2022	76,881	13,526	8,900	10,880
2023	75,731	13,526	8,900	10,880
2024	74,581	13,526	8,900	10,880
2025	78,306	13,526	8,900	10,880
2026	76,713	13,526	8,900	10,880
2027-2031	382,744	67,628	44,500	54,400
2032-2036	382,925	67,628	44,500	54,400
2037-2041	376,363	20,288	40,050	54,400
2042-2046	148,581	0		
Total	<u>1,672,825</u>	<u>223,173</u>	<u>173,550</u>	<u>217,600</u>

Columbia Township
Hamilton County
Notes to the Financial Statements
For the Year Ended December 31, 2021

Note 10-Subsequent Events

The United States and the State of Ohio declared a state of emergency in March of 2020 due to the COVID-19 pandemic. Ohio's state of emergency ended in June, 2021 while the national state of emergency continues. During 2021, the Township received COVID-19 funding. The financial impact of COVID-19 and the continuing emergency measures will impact subsequent periods of the Township. The impact on the Township's future operating costs, revenues, and additional recovery from emergency funding, either federal or state, cannot be estimated.

Note 11- Joint Economic Development

On August 5, 2013 the Township and the Village of Fairfax (Village), Hamilton County, Ohio entered into a joint economic development zone contract. The purpose of the zone is to facilitate new or expanded commercial and economic development, create and preserve jobs, and improve the economic welfare of the Township, Village and Zone. The Zone shall levy a 1% income tax for all Zone residents. The Village will collect the income tax and remit 90% of distributable receipts to the Township. The Township may use the distributable receipts for any lawful purpose and is included as Intergovernmental receipts.

Note 12- Fund Balances

Included in fund balance are amounts the Township cannot spend, including the balance of unclaimed monies, which cannot be spent for five years and the unexpendable corpus of the permanent funds. Encumbrances are commitments related to unperformed contracts for goods or services. Encumbrance accounting is utilized to the extent necessary to assure effective budgetary control and accountability and to facilities effective cash planning and control. At year end the balances of these amounts were as follows:

	General Fund	Special Revenue	Total All Funds
Outstanding Encumbrances	420,543	238,267	658,810

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

Note 13- Interfund Balances

Outstanding advances at December 31, 2020, consisted of \$100,000 advanced to Fund 2903 CARES CDBG funds to provide working capital for projects.

Columbia Township
Hamilton 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	Capital Projects	(Memorandum Only)
Cash Receipts				
Property and Other Local Taxes	\$64,694	3,580,506		\$3,645,200
Licenses, Permits and Fees	52,032			52,032
Fines and Forfeitures	2,547			2,547
Intergovernmental	1,020,902	1,180,578	818,660	3,020,140
Earnings on Investments	39,501	5,346		44,847
Miscellaneous	48,975	26,716		75,691
<i>Total Cash Receipts</i>	<u>1,228,651</u>	<u>4,793,146</u>	<u>818,660</u>	<u>6,840,457</u>
Cash Disbursements				
Current:				
General Government	866,445	488,915		1,355,360
Public Safety		1,780,074		1,780,074
Public Works		1,520,556		1,520,556
Health	8,486			8,486
Conservation-Recreation	25,720			25,720
Intergovernmental				
Capital Outlay	5,096		818,660	823,756
Debt Service:				
Principal Retirement		415,200		415,200
Interest and Fiscal Charges		195,191		195,191
<i>Total Cash Disbursements</i>	<u>905,747</u>	<u>4,399,936</u>	<u>818,660</u>	<u>6,124,343</u>
<i>Excess of Receipts Over (Under) Disbursements</i>	<u>322,904</u>	<u>393,210</u>	<u>0</u>	<u>716,114</u>
Other Financing Receipts (Disbursements)				
Advances In	63,344	163,344		226,688
Advances Out	(163,344)	(63,344)		(226,688)
Other Financing Uses	(200,000)			(200,000)
<i>Total Other Financing Receipts (Disbursements)</i>	<u>(300,000)</u>	<u>100,000</u>	<u>0</u>	<u>(200,000)</u>
<i>Net Change in Fund Cash Balances</i>	22,904	493,210	0	516,114
<i>Fund Cash Balances, January 1</i>	<u>2,626,399</u>	<u>4,209,649</u>	<u>34</u>	<u>6,836,082</u>
<i>Fund Cash Balances, December 31</i>	<u><u>\$2,649,303</u></u>	<u><u>\$4,702,859</u></u>	<u><u>\$34</u></u>	<u><u>\$7,352,196</u></u>

See accompanying notes to the basic financial statements

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Columbia Township
Hamilton County
Notes to the Financial Statements
For the Year Ended December 31, 2020

NOTE 1 - Reporting

The constitution and laws of the State of Ohio establish the rights and privileges of Columbia Township, Hamilton County, (the Township) as a body corporate and politic. A publicly-elected three-member Board of Trustees directs the Township. The Township provides road and bridge maintenance, waste collection, fire protection and emergency medical services. The Township contracts with the Little Miami Joint Fire and Rescue District and Deer Park Silverton Fire District to provide fire and EMS services. The Township contracts with the Hamilton County Sheriff's Department for police protection. The Township contracts with Rumpke for waste collection.

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.

Fund Accounting

The Township uses fund accounting to segregate cash and investments that are restricted as to use. The Township classifies its funds into the following types:

General Fund: The general fund accounts for and reports all financial resources not accounted for and reported in another fund. The general fund balance is available to the 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:

Gasoline Tax Fund – This fund receives gasoline tax money to pay for constructing, maintaining, and repairing Township roads.

Road and Bridge Fund – This fund receives property tax money for constructing, maintaining, and repairing Township roads and bridges.

Road District Fund – This fund receives property tax money and certain intergovernmental receipts which are used for constructing and maintaining Township roads.

Ridge Fire District Fund – This fund receives property tax revenue that is used to pay for fire protection service.

Police District Fund – This fund receives property tax revenue that is used to pay for police protection services.

Waste Fund – This fund receives property tax money that is used to pay for garbage and waste collection services.

Columbia Township
Hamilton County
Notes to the Financial Statements
For the Year Ended December 31, 2020

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

Basis of Accounting

These financial statements follow the accounting basis permitted by the financial reporting provisions of Ohio Revised Code Section 117.38 and Ohio Administrative Code Section 117-2-03(C). This basis is similar to the cash receipts and disbursements accounting basis. The Township recognizes receipts when received in cash rather than when earned, and recognizes disbursements when paid rather than when a liability is incurred. Budgetary presentations report budgetary expenditures when a commitment is made (i.e., when an encumbrance is approved).

These statements include adequate disclosure of material matters, as the financial reporting provisions of Ohio Revised Code Section 117.38 and Ohio Administrative Code Section 117-2-03 (C) permit.

Budgetary Process

The Ohio Revised Code requires that each fund be budgeted annually.

Appropriations- Budgetary disbursements (that is, disbursements and encumbrances) may not exceed appropriations at the fund, function or object level of control, and appropriations may not exceed estimated resources. The Board of Trustees must annually approve appropriation measures and subsequent amendments. The County Budget Commission must also approve the annual appropriation measure. 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 canceled, and reappropriated in the subsequent year.

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.

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.

Columbia Township
Hamilton County
Notes to the Financial Statements
For the Year Ended December 31, 2020

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.

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

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

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

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

For regulatory Purposes, limited disclosure related to fund balance is included in Note 12.

Columbia Township
Hamilton County
Notes to the Financial Statements
For the Year Ended December 31, 2020

Note 3 – Budgetary Activity

Budgetary activity for the year ending 2020 follows:

2020 Budgeted Vs. Actuals Receipts

<u>Fund Type</u>	<u>Budgeted Receipts</u>	<u>Actual Receipts</u>	<u>Variance</u>
General	1,083,200	1,228,651	145,451
Special Revenue	4,407,961	4,793,145	385,185
Capital Projects	805,153	818,660	13,507
Total	6,296,314	6,840,456	544,143

2020 Budgeted vs. Actual Budgetary Basis Expenditures

<u>Fund Type</u>	<u>Appropriation Authority</u>	<u>Budgetary Expenditures</u>	<u>Variance</u>
General	1,447,659	1,208,995	238,664
Special Revenue	5,580,733	4,520,904	(1,059,829)
Capital Projects	805,153	818,660	13,507
Total	7,833,545	6,548,559	1,284,986

NOTE 4 - DEPOSITS AND INVESTMENTS

The Township 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 was as follows:

	<u>2020</u>
Demand deposits	178,101
Other time deposits (savings and NOW accounts)	<u>866,924</u>
Total deposits	<u>1,045,025</u>
U.S. Treasury Notes	
STAR Ohio	6,307,172
Total investments	6,307,172
Total deposits <i>and investments</i>	\$7,352,197

Deposits

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.

Columbia Township
Hamilton County
Notes to the Financial Statements
For the Year Ended December 31, 2020

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 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.

Public utilities are also taxed on personal and real property located within the Township. The County is responsible for assessing property, and for billing, collecting, and distributing all property taxes on behalf of the Township.

Note 6 - Risk Management

Workers' Compensation - 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, if material.

Commercial Insurance -

The Township has obtained commercial insurance for the following risks:

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

The Township is uninsured for the following risks:

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

Risk Pool Membership - "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.

Columbia Township
Hamilton County
Notes to the Financial Statements
For the Year Ended December 31, 2020

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. OPRM had 776 members as of December 31, 2019.

The Pool’s audited financial statements conform with generally accepted accounting principles, and reported the following assets, liabilities and equity at December 31, 2019.

Assets	\$ 15,920,504
Liabilities	(
<u>11,329,011)</u>	<u>Members’</u>
Equity	<u>\$</u>
	<u>4,591,49</u>
	<u>3</u>

Note 7 – Defined Benefit Pension Plans

Ohio Public Employees Retirement System - The Township’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 plans’ benefits, which include postretirement healthcare and survivor and disability benefits.

The Ohio Revised Code also prescribes contribution rates. For 2019, OPERS members contributed 10% of their gross salaries and the Township contributed an amount equaling 14%, of participants’ gross salaries. The has paid all contributions required through December 31, 2020

Note 8 – Postemployment benefits

OPERS offer cost-sharing, multiple-employer defined benefit postemployment plans, which include multiple health care plans including medical coverage, prescription drug coverage, deposits to a Health Reimbursement Arrangement, and Medicare Part B premium reimbursements, to qualifying benefit recipients. The portion of employer contributions allocated to health care for OPERS members in the traditional pension plan and combined plan was 0 percent during calendar year 2019. The portion of employer contributions allocated to health care for OPERS members in the member-directed plan was 4.0 percent during calendar year 2019.

Columbia Township
Hamilton County
Notes to the Financial Statements
For the Year Ended December 31, 2020

Note 9 -Debt

Debt outstanding at December 31, 2020 was as follows:

2020	<u>Principal</u>	<u>Interest Rate</u>
TIF Revenue Bond 2013 MOB	895,000	5.75 - 6.625%
TIF Revenue Bond 2015 CBT	2,835,000	2.00-5.00%
OPWC Loan- Roe	<u>236,699</u>	0%
Total	3,966,699	

At December 31, 2020 the Township had a Special Obligation Revenue Bond with outstanding balance of \$895,000 at interest rates ranging form of 5.75 – 6.625% for the construction and improvement of the Columbia Medical Office Building Project.

At December 31, 2021 the Township had a TIF Revenue Bond with outstanding balance of \$2,835,000 at interest rates ranging from 2.0% to 5.0% for the CBT Ridge Road Project. All payment proceeds were applied to the interest on the bond. No amortization schedule was available. At the end of 30 years, any unamortized principal amount is eliminated and no further payment obligations exist.

At December 31, 2020 the Township had a OPWC Loan- Roe Debt with outstanding balance of 236,699 with 0% interest Rate for Roe Street Improvement Project.

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

<u>Year Ending December 31:</u>	<u>TIF Revenue Bond - MOB</u>	<u>OPWC Loan</u>
2021	78,031	13,527
2022	76,881	13,527
2023	75,731	13,527
2024	74,581	13,527
2025	78,306	13,526
2026-2030	381,669	67,628
2031-2035	385,569	67,628
2036-2040	378,588	33,814
2041-2045	221,500	0
2046-2050	<u>0</u>	<u>0</u>
Total	<u><u>1,750,856</u></u>	236,704

Note 10-Subsequent Events

The United States and the State of Ohio declared a state of emergency in March of 2020 due to the COVID-19 pandemic. Ohio's state of emergency ended in June, 2021 while the national state of emergency continues. During 2021, the Township received COVID-19 funding. The financial impact of COVID-19 and the continuing emergency measures will impact subsequent periods of the Township. The impact on the Township's future operating costs, revenues, and additional recovery from emergency funding, either federal or state, cannot be estimated.

Columbia Township
Hamilton County
Notes to the Financial Statements
For the Year Ended December 31, 2020

Note 11- Joint Economic Development

On August 5, 2013 the Township and the Village of Fairfax (Village), Hamilton County, Ohio entered into a joint economic development zone contract. The purpose of the zone is to facilitate new or expanded commercial and economic development, create and preserve jobs, and improve the economic welfare of the Township, Village and Zone. The Zone shall levy a 1% income tax for all Zone residents. The Village will collect the income tax and remit 90% of distributable receipts to the Township. The Township may use the distributable receipts for any lawful purpose and is included as Intergovernmental receipts.

Note 12- Fund Balances

Included in fund balance are amounts the Township cannot spend, including the balance of unclaimed monies, which cannot be spent for five years and the unexpendable corpus of the permanent funds. Encumbrances are commitments related to unperformed contracts for goods or services. Encumbrance accounting is utilized to the extent necessary to assure effective budgetary control and accountability and to facilities effective cash planning and control. At year end the balances of these amounts were as follows:

	General Fund	Special Revenue	Total All Funds
Outstanding Encumbrances	103,248	120,968	224,216

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

Note 13- Interfund Balances

Outstanding advances at December 31, 2020, consisted of \$100,000 advanced to Fund 2903 CARES CDBG funds to provide working capital for projects.



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

Columbia Township
Hamilton County
5686 Kenwood Road
Cincinnati, Ohio 45227

To the Board of Trustees:

We have audited, in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the cash balances, receipts, and disbursements for each governmental fund type combined total as of and for the years ended December 31, 2021 and 2020 and the related notes to the financial statements of Columbia Township, Hamilton County, (the Township) and have issued our report thereon dated July 20, 2022, wherein we noted the Township followed financial reporting provisions of Ohio Rev. Code § 117.38 and Ohio Admin. Code 117-2-03(C) permit. We also noted the financial impact of COVID-19 and the continuing emergency measures which may impact subsequent periods of the Township.

Report on Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered the Township's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purposes of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Township's internal control. Accordingly, we do not express an opinion on the effectiveness of the Township's internal control.

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

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that were not identified. We identified a certain deficiency in internal control, described in the accompanying schedule of findings as item 2021-001 that we consider to be a material weakness.

Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether the Township's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Purpose of This Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the Township's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Township's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.



Keith Faber
Auditor of State
Columbus, Ohio
July 20, 2022

**COLUMBIA TOWNSHIP
HAMILTON COUNTY**

**SCHEDULE OF FINDINGS
DECEMBER 31, 2021 AND 2020**

FINDINGS RELATED TO THE FINANCIAL STATEMENTS REQUIRED TO BE REPORTED IN ACCORDANCE WITH GAGAS
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FINDING NUMBER 2021-001

Material Weakness – Financial Reporting

In our audit engagement letter, as required by AU-C Section 210, *Term of Engagement*, paragraph .06, management acknowledged its responsibility for the preparation and fair presentation of their financial statements; the 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.

Due to deficiencies in the Township’s internal controls over financial reporting, the following conditions related to the Township’s financial statements and accounting records were identified:

- Intergovernmental receipts and Capital Outlay disbursements for the Ohio Public Works Commission totaling \$979,401 and \$27,683 in 2021 and 2020, respectively, were not recorded in the Capital Projects Funds.
- Licenses, Permits and Fees receipts in the General Fund for medical marijuana dispensary agreements totaling \$500,480 were incorrectly posted to Intergovernmental receipts in 2021.
- Licenses, Permits and Fees receipts in the General Fund for medical marijuana dispensary agreements totaling \$51,931 were incorrectly posted to Intergovernmental receipts in the Special Revenue Funds in 2020.
- Intergovernmental receipts for Coronavirus Relief Funds in the Special Revenue Funds totaling \$237,680 and \$317,042 were incorrectly posted to Special Assessments receipts in 2021 and posted to Special Items in 2020, respectively.
- Interest and Fiscal Charges in the Special Revenue Funds totaling \$228,009 and \$386,674 were incorrectly posted to Principal Retirement in 2021 and 2020, respectively.
- Budgetary Receipts in the 2021 financial statement footnotes were overstated by \$100,000 in the General Fund and understated by \$100,000 in the Special Revenue Funds.

The financial statements, footnotes, and accounting system, where applicable, have been adjusted for these errors.

The Township did not have procedures in place for effective monitoring of the Township’s financial activity, and the accuracy of accounting and financial reporting. It is important that the Board of Trustees take an active role in monitoring the posting and reporting of such activity. Failure to accurately post and monitor financial activity increases the risk that errors, theft, and fraud could occur and not be detected in a timely manner.

Due care should be exercised when posting entries to the financial records and financial statement preparation. The Township officials should review the Auditor of State Township Handbook and the chart of accounts to assure that items are being posted to the proper account codes and funds, and update control procedures for review of financial activity so that errors can be detected and corrected in a timely manner.

**FINDING NUMBER 2021-001
(Continued)**

Officials' Response:

We did not receive a response from Officials to this finding.



**SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
DECEMBER 31, 2021 AND 2020**

Finding Number	Finding Summary	Status	Additional Information
2019-001	Deficiencies in financial reporting	Not corrected	Repeated as Finding 2021-001

OHIO AUDITOR OF STATE KEITH FABER



COLUMBIA TOWNSHIP

HAMILTON 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 8/2/2022

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