



**WINDSOR TOWNSHIP
MORGAN COUNTY
REGULAR AUDIT
FOR THE YEARS ENDED DECEMBER 31, 2020 - 2019**

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OHIO AUDITOR OF STATE
KEITH FABER



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Board of Trustees
Windsor Township
500 South McCoy Ridge Road
Stockport, Ohio 43787

We have reviewed the *Independent Auditor's Report* of Windsor Township, Morgan County, prepared by Perry & Associates, Certified Public Accountants, A.C., for the audit period January 1, 2019 through December 31, 2020. Based upon this review, we have accepted these reports in lieu of the audit required by Section 117.11, Revised Code. The Auditor of State did not audit the accompanying financial statements and, accordingly, we are unable to express, and do not express an opinion on them.

Our review was made in reference to the applicable sections of legislative criteria, as reflected by the Ohio Constitution, and the Revised Code, policies, procedures and guidelines of the Auditor of State, regulations and grant requirements. Windsor Township is responsible for compliance with these laws and regulations.

A handwritten signature in black ink that reads "Keith Faber".

Keith Faber
Auditor of State
Columbus, Ohio

November 30, 2021

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**WINDSOR TOWNSHIP
MORGAN COUNTY**

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INDEPENDENT AUDITOR'S REPORT

November 4, 2021

Windsor Township
Morgan County
500 South McCoy Ridge Road
Stockport, OH 43787

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 fund type as of and for the years ended December 31, 2020 and 2019 and related notes of **Windsor Township**, Morgan 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.

Tax - Accounting - Audit - Review - Compilation - Agreed Upon Procedure - Consultation - Bookkeeping - Payroll - Litigation Support - Financial Investigations
Members: American Institute of Certified Public Accountants
• Ohio Society of CPAs • West Virginia Society of CPAs • Association of Certified Fraud Examiners • Association of Certified Anti-Money Laundering Specialists •

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 2019, and the respective changes in financial position thereof for the years then ended.

Opinion on Regulatory Basis of Accounting

In our opinion, the financial statements referred to above present fairly, in all material respects, the cash balances, receipts and disbursements for each governmental fund type as of and for the year ended December 31, 2020 and for each governmental fund type as of and for the year ended December 31, 2019, 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 Matter

As discussed in Notes 12 in 2019 and 13 in 2020 to the financial statements, the financial impact of COVID-19 and the ensuing emergency measures will impact subsequent periods of the Township. As discussed in Note 12 to the 2020 financial statements, the Township made several changes to its reporting model. We did not modify our opinions regarding these matters.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated November 4, 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.



Perry & Associates
Certified Public Accountants, A.C.
Marietta, Ohio

**WINDSOR TOWNSHIP
MORGAN 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	\$ 36,740	\$ 117,176	\$ -	\$ -	\$ 153,916
Intergovernmental	27,147	317,062	-	99,700	443,909
Earnings on Investments	4,497	2,607	-	-	7,104
Miscellaneous	9,141	500	-	-	9,641
<i>Total Cash Receipts</i>	<u>77,525</u>	<u>437,345</u>	<u>-</u>	<u>99,700</u>	<u>614,570</u>
Cash Disbursements					
Current:					
General Government	30,836	45,704	-	-	76,540
Public Safety	-	66,835	-	-	66,835
Public Works	-	126,983	-	-	126,983
Health	12,278	9,471	-	-	21,749
Human Services	-	70,244	-	-	70,244
Debt Service:					
Principal Retirement	2,296	-	11,956	-	14,252
Interest and Fiscal Charges	-	-	2,441	-	2,441
<i>Total Cash Disbursements</i>	<u>45,410</u>	<u>319,237</u>	<u>14,397</u>	<u>-</u>	<u>379,044</u>
<i>Excess of Receipts Over (Under) Disbursements</i>	<u>32,115</u>	<u>118,108</u>	<u>(14,397)</u>	<u>99,700</u>	<u>235,526</u>
Other Financing Receipts (Disbursements)					
Loans Issued	-	-	-	33,300	33,300
Other Financing Uses	(3,103)	-	-	-	(3,103)
<i>Total Other Financing Receipts (Disbursements)</i>	<u>(3,103)</u>	<u>-</u>	<u>-</u>	<u>33,300</u>	<u>30,197</u>
<i>Net Change in Fund Cash Balances</i>	29,012	118,108	(14,397)	133,000	265,723
<i>Fund Cash Balances, January 1</i>	<u>106,946</u>	<u>217,690</u>	<u>27,519</u>	<u>-</u>	<u>352,155</u>
<i>Fund Cash Balances, December 31</i>	<u>\$ 135,958</u>	<u>\$ 335,798</u>	<u>\$ 13,122</u>	<u>\$ 133,000</u>	<u>\$ 617,878</u>

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

Windsor Township
Morgan 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 Windsor Township, Morgan County (the Township) as a body corporate and politic. A publicly elected three-member Board of Trustees directs the Township. The Township provides road and bridge maintenance, cemetery maintenance, fire protection and emergency medical services. The Township contracts with the Stockport Volunteer Fire Department to provide fire and emergency medical services.

Public Entity Risk Pools

The Township participates in the Ohio Township Association Risk Management Authority (OTARMA), a public entity risk pool. A Note 6 on Risk Management provides additional information for this entity. The Township's management believes this financial statement presents 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 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 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: The Gasoline Tax Fund accounts for and reports that portion of the State gasoline tax restricted for maintenance and repair of roads within the Township.

Road and Bridge Fund: The Road and Bridge Fund receives property tax monies for maintenance and repair of roads within the township.

Fire District Fund: The Fire District Fund receives tax levied funds authorized by the voters within the township to be used for fire protection within the township.

FEMA Special Revenue Fund: This Fema Special Revenue Account received funds in the amount of \$70,244.32 from FEMA in order to pay for repair of road sites due to flood damage. As you will note from the activity within this fund, the FEMA funds were not received in time to pay the first invoice for repair work to the sites. Funds from the General Fund were used to pay this debt. Once the FEMA funds were received and all remaining invoices were paid, on May 5, 2020, a check was made payable from the FEMA Special Revenue Account back to Windsor Township and receipted into the General Fund to reimburse (partial reimbursement) for the expenditure it had made. (Note: This amount was \$46,877.91)

Windsor Township
Morgan County
Notes to the Financial Statements
For the Year Ended December 31, 2020

NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Coronavirus Relief Fund: The Coronavirus Relief Fund is a special fund set up due to the Coronavirus Aid, Relief and Economic Security Act in Senate Bill 310. These funds were used to pay expenditures incurred due to the public health emergency with respect to the Coronavirus Disease 2019.

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 Funds:

General Bond (Note) Retirement Fund – The general bond/note retirement fund accounts for and reports resources restricted for the retirement of debt issued to finance public improvements related to the Township roads. (Payment of principal and interest on a loan for a 2019 Ford Truck)

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 funds:

Governmental Fund-Capital Projects Fund: On December 31, 2020, the Township received governmental funds from the USDA-Community Facilities Loan Grant in the amount of \$133,000 for the purchase of a Peterbilt plow/dump truck. Of this amount, \$99,700 were federal grant funds; \$33,330 were loans issued in the form of bonds. These funds were receipted into a Capital Projects Fund to be expended in 2021 for the payment of the new truck and bond attorney fees.

Basis of Accounting

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

Budgetary Process

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

Appropriations – Budgetary expenditures (that is, disbursements and encumbrances) may not exceed appropriations at the fund, function or object level of control, and appropriations may not exceed estimated resources. The Board of Trustees must annually approve appropriation measures and subsequent amendments. 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 re-appropriated.

A summary of 2020 budgetary activity appears in Note 3.

Windsor Township
Morgan County
Notes to the Financial Statements
For the Year Ended December 31, 2020

NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

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.

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. For regulatory purposes, nonspendable fund balance includes unclaimed monies that are required to be held for five years before they may be utilized by the Township and the nonspendable portion of the corpus in permanent funds.

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. 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 11.

Windsor Township
Morgan County
Notes to the Financial Statements
For the Year Ended December 31, 2020

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	\$ 64,050	\$ 77,525	\$ 13,475
Special Revenue	384,598	437,345	52,747
Capital Projects	133,000	133,000	-
Total	\$ 581,648	\$ 647,870	\$ 66,222

Fund Type	Appropriation Authority	Budgetary Expenditures	Variance
General	\$ 119,958	\$ 48,513	\$ 71,445
Special Revenue	417,078	319,699	97,379
Debt Service	14,397	14,397	-
Capital Projects	133,000	-	133,000
Total	\$ 684,433	\$ 382,609	\$ 301,824

NOTE 4 - DEPOSITS

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 accounts are as follows:

	2020
Cash Management Pool:	
Demand deposits	\$ 617,878
Total deposits	\$ 617,878

The Township does not use a separate payroll clearing account. The expenditures included in the accompanying financial statements reflect net payroll plus all remitted payroll withholdings.

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.

Windsor Township
Morgan County
Notes to the Financial Statements
For the Year Ended December 31, 2020

NOTE 5 - TAXES

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.

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

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.

Risk Pool Membership

The Township is a member of the Ohio Township Association Risk Management Authority (the Pool). The Pool assumes the risk of loss up to the limits of the Township's policy. The Pool covers the following risks:

- General liability and casualty
- Public official's liability
- Cyber
- Law enforcement liability
- Automobile liability
- Vehicles
- Property
- Equipment breakdown

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

	2020
Cash and investments	\$36,348,066
Actuarial liabilities	\$10,894,146

Windsor Township
Morgan County
Notes to the Financial Statements
For the Year Ended December 31, 2020

NOTE 7 – DEFINED BENEFIT PENSION PLANS

Ohio Public Employees Retirement System

The Township’s elected officials and employees belong to the Ohio Public Employees Retirement System (OPERS). OPERS is a cost-sharing, multiple-employer plan. The Ohio Revised Code prescribes this plan’s benefits, which include postretirement health care and survivor and disability benefits. The Ohio Revised Code also prescribes contribution rates. OPERS members contributed 10 percent of their gross salaries, and the Township contributed an amount equaling 14 percent of participants’ gross salaries. The Township has paid all contributions required through December 31, 2020.

NOTE 8 – POSTEMPLOYMENT BENEFITS

OPERS offers 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.

NOTE 9 – DEBT

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

	Principal	Interest Rate
USDA	\$ 33,300	2.1%
First National Bank	46,447	3.8%
	\$ 79,747	

Amortization

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

Year Ending December 31:	USDA	First National Bank
2021	\$ 3,651	\$ 16,693
2022	3,744	16,693
2023	3,778	16,693
2024	3,710	-
2025	3,742	-
2026-2030	18,633	-
Total	\$ 37,258	\$ 50,079

On January 16, 2019, the Township entered into a debt agreement with First National Bank to purchase a new truck. They make annual payments of \$16,693. They also entered into an agreement with United States Department of Agriculture to purchase a dump truck with plow on August 31, 2020.

Windsor Township
Morgan County
Notes to the Financial Statements
For the Year Ended December 31, 2020

NOTE 10 – 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 11 – 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:

Fund Balances	Special Revenue	Total
Outstanding Encumbrances	\$ 462	\$ 462
Total	\$ 462	\$ 462

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. The fund balance of permanent funds that is not part of the nonspendable corpus is either restricted or committed. These restricted, committed, and assigned amounts in the special revenue, debt service, capital projects, and permanent funds would including the outstanding encumbrances. In the general fund, outstanding encumbrances are considered assigned.

NOTE 12 – 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 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.

NOTE 13 – COVID-19

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. 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.

During 2020, the Township received CARES Act funding. Windsor Township received \$74,598 in funding, and an additional \$298 was earned in interest on these funds, making a total of \$74,896 in this special fund. Of this amount, an unencumbered balance of \$598 was returned to the granting agency, and \$43,993 was spent on COVID related expenses, leaving a balance at year end of \$30,305 in the fund. Due to deadlines being extended, this year end balance was not returned to the granting agency. These amounts are reflected as expenditures in the Coronavirus Relief Special Revenue Fund on the accompanying financial statements. The \$598 amount returned to the granting agency are reflected as a reduction/ expenditure of intergovernmental revenue in the Coronavirus Relief Special Revenue Fund.

**WINDSOR TOWNSHIP
MORGAN COUNTY**

**COMBINED STATEMENT OF RECEIPTS, DISBURSEMENTS, AND
CHANGES IN FUND BALANCES (REGULATORY CASH BASIS)
ALL GOVERNMENTAL FUND TYPES
FOR THE YEAR ENDED DECEMBER 31, 2019**

	General	Special Revenue	Debt Service	Totals (Memorandum Only)
Cash Receipts				
Property and Other Local Taxes	\$ 35,208	\$ 115,569	\$ -	\$ 150,777
Intergovernmental	23,568	124,601	-	148,169
Earnings on Investments	3,426	2,508	-	5,934
Miscellaneous	2,260	800	-	3,060
<i>Total Cash Receipts</i>	<u>64,462</u>	<u>243,478</u>	<u>-</u>	<u>307,940</u>
Cash Disbursements				
Current:				
General Government	55,244	-	-	55,244
Public Safety	-	40,254	-	40,254
Public Works	-	192,731	-	192,731
Health	7,874	5,744	-	13,618
Capital Outlay	-	83,699	-	83,699
<i>Total Cash Disbursements</i>	<u>63,118</u>	<u>322,428</u>	<u>-</u>	<u>385,546</u>
<i>Excess of Receipts Over (Under) Disbursements</i>	<u>1,344</u>	<u>(78,950)</u>	<u>-</u>	<u>(77,606)</u>
Other Financing Receipts (Disbursements)				
Other Debt Proceeds	-	60,699	-	60,699
<i>Total Other Financing Receipts (Disbursements)</i>	<u>-</u>	<u>60,699</u>	<u>-</u>	<u>60,699</u>
<i>Net Change in Fund Cash Balances</i>	1,344	(18,251)	-	(16,907)
<i>Fund Cash Balances, January 1 (Restated, see Note 12)</i>	<u>105,602</u>	<u>235,941</u>	<u>27,519</u>	<u>369,062</u>
Fund Cash Balances, December 31				
Restricted	-	195,939	27,519	223,458
Committed	-	21,751	-	21,751
Assigned	41,511	-	-	41,511
Unassigned	65,435	-	-	65,435
<i>Fund Cash Balances, December 31</i>	<u>\$ 106,946</u>	<u>\$ 217,690</u>	<u>\$ 27,519</u>	<u>\$ 352,155</u>

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

Windsor Township
Morgan County
Notes to the Financial Statements
For the Year Ended December 31, 2019

NOTE 1 – REPORTING ENTITY

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

Public Entity Risk Pools

The Township participates in the Ohio Township Association Risk Management Authority (OTARMA), a public entity risk pool. A Note 7 on Risk Management provides additional information for this entity. The Township's management believes this financial statement presents 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, which is 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 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 – The Gasoline Tax Fund accounts for and reports that portion of the State gasoline tax restricted for maintenance and repair of roads within the Township.

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 Funds:

General Bond (Note) Retirement Fund – The general bond (note) retirement fund accounts for and reports resources restricted for the retirement of debt issued to finance public improvements related to the Township roads.

Windsor Township
Morgan County
Notes to the Financial Statements
For the Year Ended December 31, 2019

NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

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 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(D) permit.

Budgetary Process

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

Appropriations – Budgetary expenditures (that is, disbursements and encumbrances) may not exceed appropriations at the fund, function or object level of control and appropriations may not exceed estimated resources. The Board of Trustees must annually approve appropriation measures and subsequent amendments. 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 2019 budgetary activity appears in Note 4.

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.

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.

Windsor Township
Morgan County
Notes to the Financial Statements
For the Year Ended December 31, 2019

NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

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

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

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

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

NOTE 3 – COMPLIANCE

Contrary to Ohio law, budgetary expenditures exceeded appropriation authority in the General and Permissive Motor Vehicle License Tax fund by \$61,923 and \$25,764 for the year ended December 31, 2019. Also contrary to Ohio law, appropriations exceeded estimated resources by in the Road and Bridge fund by \$40,819 in the year ended December 31, 2019.

NOTE 4 – BUDGETARY ACTIVITY

Budgetary activity for the year ending December 31, 2019 follows:

2019 Budgeted vs. Actual Receipts			
Fund Type	Budgeted Receipts	Actual Receipts	Variance
General	\$ 62,175	\$ 64,462	\$ 2,287
Special Revenue	224,325	304,177	79,852
Total	\$ 286,500	\$ 368,639	\$ 82,139

2019 Budgeted vs. Actual Budgetary Basis Expenditures			
Fund Type	Appropriation Authority	Budgetary Expenditures	Variance
General	\$ 62,025	\$ 63,248	\$ (1,223)
Special Revenue	332,349	322,763	9,586
Total	\$ 394,374	\$ 386,011	\$ 8,363

Windsor Township
Morgan County
Notes to the Financial Statements
For the Year Ended December 31, 2019

NOTE 5 - DEPOSITS

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

	2019
Demand Deposits	<u>\$ 352,155</u>
Total Deposits	<u><u>\$ 352,155</u></u>

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.

NOTE 6 - TAXES

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.

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

NOTE 7 – RISK MANAGEMENT

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.

Risk Pool Membership

The Township is a member of the Ohio Township Risk Management Authority (the Pool). The Pool assumes the risk of loss up to the limits of the Township's policy. The Pool may make supplemental assessments if the experience of the overall pool is unfavorable. Pool covers the following risks:

- General liability and casualty
- Public official's liability
- Cyber
- Law enforcement liability
- Automobile liability
- Vehicles
- Property
- Equipment breakdown

Windsor Township
Morgan County
Notes to the Financial Statements
For the Year Ended December 31, 2019

NOTE 7 – RISK MANAGEMENT (CONTINUED)

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

	2019
Cash and Investments	35,207,320
Actuarial Liabilities	10,519,942

NOTE 8 – DEFINED BENEFIT PENSION PLANS

Ohio Public Employees Retirement System

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

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

NOTE 9 – POSTEMPLOYMENT BENEFITS

OPERS offers 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.

NOTE 10 – DEBT

Debt outstanding at December 31, 2019, was as follows:

	<u>Principal</u>	<u>Interest Rate</u>
First National Bank	<u>\$ 60,699</u>	3.8%
Total	<u><u>\$ 60,699</u></u>	

Windsor Township
Morgan County
Notes to the Financial Statements
For the Year Ended December 31, 2019

NOTE 10 – DEBT (CONTINUED)

Amortization

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

Year Ending December 31:	First National Bank
2020	\$ 16,693
2021	16,693
2022	16,693
2023	16,693
2024	-
2025-2030	-
Total	<u>\$ 66,772</u>

The Township entered into a debt agreement with First National Bank on January 16, 2019 to purchase a new truck. No payments were due until 2020.

NOTE 11 - 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 12 – SUBSEQUENT EVENTS

The United States and the State of Ohio declared a state of emergency in March 2020 due to the COVID-19 pandemic. The financial impact of COVID-19 and the ensuing emergency measures will impact subsequent periods of the Township. The impact on the Township’s future operating costs, revenues, any recovery from emergency funding, either federal or state, cannot be estimated.

NOTE 13 – RESTATEMENT OF BEGINNING FUND BALANCE

The Special Revenue Fund balances were restated as of January 1, 2019 due to 2018 checks that were voided in 2019. The effect of the restatement is noted below.

	Special Revenue Fund
Ending Fund Balance at December 31, 2018	\$ 235,056
Restatement	885
Restated Fund Balance January 1, 2019	<u>\$ 235,941</u>



Certified Public Accountants, A.C.

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

313 Second St. Marietta, OH 45750 740.373.0056

1907 Grand Central Ave. Vienna, WV 26105 304.422.2203

150 West Main St. St. Clairsville, OH 43950 740.695.1569

1310 Market Street, Suite 300 Wheeling, WV 26003 304.232.1358

749 Wheeling Ave., Suite 300 Cambridge, OH 43725 740.435.3417

November 4, 2021

Windsor Township Morgan County 500 South McCoy Ridge Road Stockport, Ohio 43787

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 fund type as of and for the years ended December 31, 2020 and 2019, and the related notes of the Windsor Township, Morgan County, (the Township) and have issued our report thereon dated November 4, 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 and changes in the regulatory basis reporting model.

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 the audit procedures appropriate in the circumstances to the extent necessary to support our opinions on the financial statements, but not to the extent necessary to opine on the effectiveness of the Township's internal control. Accordingly, we have not opined on it.

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

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all internal control deficiencies that might be material weaknesses or significant deficiencies. Therefore, unidentified material weaknesses or significant deficiencies may exist. We did identify certain deficiencies in internal control, described in the accompanying schedule of audit findings that we consider material weaknesses. We consider findings 2020-001 through 2020-002 to be material weaknesses.

Tax - Accounting - Audit - Review - Compilation - Agreed Upon Procedure - Consultation - Bookkeeping - Payroll - Litigation Support - Financial Investigations Members: American Institute of Certified Public Accountants

• Ohio Society of CPAs • West Virginia Society of CPAs • Association of Certified Fraud Examiners • Association of Certified Anti-Money Laundering Specialists •

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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 an instance of noncompliance or other matters we must report under *Government Auditing Standards* which is described in the accompanying schedule of audit findings as items 2020-002 through 2020-003.

Township's Response to Findings

The Township's responses to the findings identified in our audit are described in the accompanying schedule of findings. We did not subject the Township's responses to the auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on them.

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 communication is not suitable for any other purpose.



Perry and Associates
Certified Public Accountants, A.C.
Marietta, Ohio

**WINDSOR TOWNSHIP
MORGAN COUNTY**

**SCHEDULE OF AUDIT FINDINGS
FOR THE YEARS ENDED DECEMBER 31, 2020 AND 2019**

FINDINGS RELATED TO THE FINANCIAL STATEMENTS REQUIRED TO BE REPORTED IN ACCORDANCE WITH GAGAS
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FINDING NUMBER 2020-001

Material Weakness

Posting Receipts, Disbursements and Fund Balances

The Township is responsible for establishing procedures and controls to help prevent and detect errors in financial reporting. Fund balances should be classified based on Governmental Accounting Standards Board Statement No. 54 – Fund Balance Reporting and Governmental Fund Type Definitions.

During 2020 and 2019, receipts, disbursements and fund balances were not always posted or classified correctly. The following posting errors were noted:

- Trustee health insurance reimbursements were posted entirely to the Gasoline Tax Fund instead of being allocated between the General, Gasoline Tax, and Road and Bridge, and Motor Vehicle License Tax Funds in accordance with the Trustee’s payroll certifications in 2019 and 2020;
- A portion of debt payments were not always classified to Principal and Interest correctly in the Debt Service Fund in 2020; and
- The General Fund balance was classified as Unassigned when a portion of it should have been Assigned in 2019. The Special Revenue Fund balance was classified as Restricted when a portion of it should have been Committed in 2019.
- Prior year audit adjustments were not always posted properly.

Not posting receipts and disbursements or classifying fund balances accurately resulted in the financial statements requiring several reclassification and adjusting entries. The Financial Statements reflect all reclassifications and adjustments. The Township has made these adjustments to their accounting system.

To help ensure accuracy and reliability in the financial reporting process, we recommend management perform a detailed review of its draft financial statements. Such review should include procedures to ensure that all sources of revenues are properly identified and classified on the financial statements.

We also recommend the Fiscal Officer refer to the Ohio Township Handbook for guidance to determine the proper establishment of receipt and disbursement accounts and posting of receipts and disbursements. The Fiscal Officer should refer to Auditor of State Technical Bulletin 2011-004 for assistance in properly classifying fund balances.

Management’s Response – We did not receive a response from officials to this finding.

WINDSOR TOWNSHIP
MORGAN COUNTY

SCHEDULE OF AUDIT FINDINGS
FOR THE YEARS ENDED DECEMBER 31, 2020 AND 2019

FINDINGS RELATED TO THE FINANCIAL STATEMENTS
REQUIRED TO BE REPORTED IN ACCORDANCE WITH GAGAS (Continued)

FINDING NUMBER 2020-002

Material Weakness / Noncompliance

Budgetary Controls

Ohio Revised Code Section 5705.41(B) provides no subdivision shall make any expenditure of money unless it has been lawfully appropriated. We noted the following budgetary issues:

- Violations of 5705.41(B) stating no subdivision is to expend money unless it has been appropriated (expenditures exceeded appropriations); budgetary expenditures exceeded appropriation authority in the General and Permissive Motor Vehicle License Tax Funds by \$1,223 and \$25,764, respectively, for the year ended December 31, 2019.
- Violations of 5705.39 states in part that the total appropriations from each fund should not exceed the total estimated revenue; appropriations exceeded estimated resources in the Road and Bridge Fund by \$40,819 for year ended December 31, 2019.
- Estimated resources and appropriations were not reconciled to the accounting system in 2020 and 2019;

The budgeting process is an essential monitoring control that, when properly used, reduces the possibility of the Township encountering deficit spending.

The Fiscal Officer should not certify the availability of funds and should deny payment requests exceeding appropriations. The Fiscal Officer may request the Board to approve increased expenditure levels by increasing appropriations and amending estimated resources, if necessary.

We recommend the Township regularly review and amend their appropriations based on updates to their estimated resources.

Management's Response – As a new Fiscal Officer, beginning 4/1/2020, I will do my best to keep budgetary controls.

WINDSOR TOWNSHIP
MORGAN COUNTY

SCHEDULE OF AUDIT FINDINGS
FOR THE YEARS ENDED DECEMBER 31, 2020 AND 2019

FINDINGS RELATED TO THE FINANCIAL STATEMENTS
REQUIRED TO BE REPORTED IN ACCORDANCE WITH GAGAS (Continued)

FINDING NUMBER 2020-003

Noncompliance

Ohio Revised Code Section 133.15 allows the issuance of securities for the purpose of paying all or any portion of the costs of any permanent improvement that the subdivision is authorized, alone or in cooperation with other persons, to acquire, improve, or construct. Ohio Rev. Code § 133.18 allows the taxing authority of a subdivision by legislation to submit to the electors of the subdivision the question of issuing any general obligation bonds, for one purpose, that the subdivision has power or authority to issue.

In January 2019, the Board of Trustees signed a promissory note with The First National Bank of McConnelsville in the amount of \$66,699, to finance the purchase of a truck. This type of loan does not meet the requirements set forth in Ohio Rev. Code § 133.15.

The Ohio Revised Code contains various methods of incurring debt for Townships. Installment loans and promissory notes with banking institutions are not legal methods of debt for Townships. The Board of Trustees should consult with the Township's legal counsel prior to the Township incurring future debt.

Management's Response – We did not receive a response from officials to this finding.

**WINDSOR TOWNSHIP
MORGAN COUNTY**

**SCHEDULE OF PRIOR AUDIT FINDINGS
FOR THE YEARS ENDED DECEMBER 31, 2020 AND 2019**

Finding Number	Finding Summary	Status	Additional Information
2018-001	Posting Receipts	Not Corrected	Repeated in Finding 2020-001
2018-002	ORC 505.24	Not Corrected	Repeated in Finding 2020-001
2018-003	Budgetary Controls	Partially Corrected	Repeated in Finding 2020-002: <ul style="list-style-type: none"> • ORC 5705.41(B) Estimated resources and appropriations were not reconciled to accounting system

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OHIO AUDITOR OF STATE KEITH FABER



WINDSOR TOWNSHIP

MORGAN COUNTY

AUDITOR OF STATE OF OHIO CERTIFICATION

This is a true and correct copy of the report, which is required to be filed pursuant to Section 117.26, Revised Code, and which is filed in the Office of the Ohio Auditor of State in Columbus, Ohio.



Certified for Release 12/14/2021

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