





**CARROLL TOWNSHIP  
OTTAWA COUNTY**

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## INDEPENDENT AUDITOR'S REPORT

Carroll Township  
Ottawa County  
11080 West Toussaint East Road  
Oak Harbor, Ohio 43449-8820

To the Board of Trustees:

### ***Report on the Audit of the Financial Statements***

#### ***Unmodified and Adverse Opinions***

We have audited the financial statements of Carroll Township, Ottawa County, Ohio (the Township), which comprises the cash balances, receipts and disbursements for each governmental fund type 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 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 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.

***Emphasis of Matter***

As discussed in Note 13 to the financial statements for each year, 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.

***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.

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

In accordance with *Government Auditing Standards*, we have also issued our report dated August 18, 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

August 18, 2022

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**Carroll Township**  
*Ottawa 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*

	<b>General</b>	<b>Special Revenue</b>	<b>Capital Projects</b>	<b>Totals (Memorandum Only)</b>
<b>Cash Receipts</b>				
Property and Other Local Taxes	\$617,061	\$631,213		\$1,248,274
Charges for Services		37,672		37,672
Licenses, Permits and Fees	11,037	1,818		12,855
Fines and Forfeitures		1,644		1,644
Intergovernmental	501,237	394,186	\$30,366	925,789
Special Assessments		1,045		1,045
Earnings on Investments	2,971	299		3,270
Miscellaneous	14,737	17,105		31,842
<i>Total Cash Receipts</i>	<u>1,147,043</u>	<u>1,084,982</u>	<u>30,366</u>	<u>2,262,391</u>
<b>Cash Disbursements</b>				
Current:				
General Government	327,674	6,682		334,356
Public Safety	218,179	562,531		780,710
Public Works	2,810	617,016		619,826
Health	70,457	18,560		89,017
Conservation-Recreation	273			273
Capital Outlay	11,089	7,242	30,517	48,848
Debt Service:				
Principal Retirement		30,938		30,938
<i>Total Cash Disbursements</i>	<u>630,482</u>	<u>1,242,969</u>	<u>30,517</u>	<u>1,903,968</u>
<i>Excess of Receipts Over (Under) Disbursements</i>	<u>516,561</u>	<u>(157,987)</u>	<u>(151)</u>	<u>358,423</u>
<b>Other Financing Receipts (Disbursements)</b>				
Sale of Capital Assets			161,000	161,000
Transfers In		200,000		200,000
Transfers Out	(200,000)			(200,000)
Advances In		6,070		6,070
Advances Out	(6,070)			(6,070)
<i>Total Other Financing Receipts (Disbursements)</i>	<u>(206,070)</u>	<u>206,070</u>	<u>161,000</u>	<u>161,000</u>
<i>Net Changes in Fund Cash Balances</i>	310,491	48,083	160,849	519,423
<i>Fund Cash Balances, January 1</i>	<u>2,081,085</u>	<u>1,544,126</u>	<u>351,976</u>	<u>3,977,187</u>
<i>Fund Cash Balances, December 31</i>	<u>\$2,391,576</u>	<u>\$1,592,209</u>	<u>\$512,825</u>	<u>\$4,496,610</u>

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

**Carroll Township**  
*Ottawa County*  
*Notes to the Financial Statements*  
*For the Year Ended December 31, 2021*

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**Note 1 - Reporting Entity**

The constitution and laws of the State of Ohio establish the rights and privileges of Carroll Township, Ottawa County, Ohio (the Township) as a body corporate and politic. A publicly elected three-member Board of Trustees directs the Township. The Township provides police protection services, road and bridge maintenance, cemetery maintenance, fire protection and emergency medical services, and general government services. The Township contracts with Mid-County Joint Ambulance District to provide ambulance services.

***Public Entity Risk Pool***

The Township participates in a public entity risk pool. Note 6 to the financial statements provide additional information for this entity.

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, 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 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 capital projects. The Township had the following significant Special Revenue Funds:

***Road and Bridge Fund*** The Road and Bridge Fund receives property tax money for constructing, maintaining, and repairing Township roads and bridges.

***Police Levy Fund*** The Police Levy Fund receives property tax money for police protection services.

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

**Carroll Township**  
*Ottawa County*  
*Notes to the Financial Statements*  
*For the Year Ended December 31, 2021*

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***Public Works Commission Project - Issue 2 Fund*** The Public Works Commission Project - Issue 2 Fund received a grant from the state for capital improvements. The proceeds are restricted for capital improvements.

***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 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 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.

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

***Capital Assets***

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

**Carroll Township**  
*Ottawa County*  
*Notes to the Financial Statements*  
*For the Year Ended December 31, 2021*

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***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. 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 12.

**Note 3 - Budgetary Activity**

Budgetary activity for the year ended December 31, 2021 follows:

**Carroll Township**  
*Ottawa County*  
*Notes to the Financial Statements*  
*For the Year Ended December 31, 2021*

2021 Budgeted vs. Actual Receipts			
Fund Type	Budgeted Receipts	Actual Receipts	Variance
General	\$1,267,500	\$1,147,043	(\$120,457)
Special Revenue	1,106,100	1,291,052	184,952
Capital Projects	126,000	191,366	65,366
<b>Total</b>	<b>\$2,499,600</b>	<b>\$2,629,461</b>	<b>\$129,861</b>

2021 Budgeted vs. Actual Budgetary Basis Expenditures			
Fund Type	Appropriation Authority	Budgetary Expenditures	Variance
General	\$1,234,750	\$952,568	\$282,182
Special Revenue	1,622,841	1,357,848	264,993
Capital Projects	125,366	30,517	94,849
<b>Total</b>	<b>\$2,982,957</b>	<b>\$2,340,933</b>	<b>\$642,024</b>

**Note 4 - Deposits and Investments**

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

	2021
<b><i>Cash Management Pool:</i></b>	
Demand deposits	\$477,835
STAR Ohio	4,018,775
<i>Total carrying amount of deposits and investments held in the Pool</i>	<i>\$4,496,610</i>

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***

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

***Investments***

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

**Carroll Township**  
*Ottawa County*  
*Notes to the Financial Statements*  
*For the Year Ended December 31, 2021*

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**Note 5 - Property Taxes**

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

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

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

**Note 6 - Risk Management**

***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 assets and actuarially-measured liabilities available to pay those liabilities as of December 31:

	<u>2021</u>
Cash and investments	\$34,880,599
Actuarial liabilities	\$10,601,444

**Note 7 - Defined Benefit Pension Plan**

***Ohio Public Employees Retirement System***

The Township's full-time certified police officers belong to the Ohio Public Employees Retirement System - Law Enforcement (OPERS - LE). Other employees belong to the Ohio Public Employees Retirement System (OPERS - G). 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.

**Carroll Township**  
*Ottawa County*  
*Notes to the Financial Statements*  
*For the Year Ended December 31, 2021*

The Ohio Revised Code also prescribes contribution rates. OPERS - G members contributed 10 percent of their gross salaries, and the Township contributed an amount equaling 14 percent of participants' gross salaries. Police officers of the Township covered under OPERS - LE contributed 13 percent of their gross salaries and the Township contributed an amount equaling 18.10 percent of participants' gross salaries. The Township pays the entire employee portion for all employees as a fringe benefit. The Township has paid all contributions required through December 31, 2021.

**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 2021. The portion of employer contributions allocated to health care for OPERS members in the member-directed plan was 4.0 percent during calendar year 2021.

**Note 9 - Debt**

Debt outstanding at December 31, 2021, was as follows:

	Principal	Interest Rate
OPWC Loan #CE54O	\$18,143	0%
OPWC Loan #CE46Q	4,835	0%
OPWC Loan #CE41T	42,484	0%
Total	\$65,462	

Ohio Public Works Commission (OPWC) Loan #CE54O relates to the Toussaint Portage Road and Fick Road Resurfacing project. The Township will repay the loans through semiannual installments of \$9,071 through the year 2022. OPWC Loan #CE46Q relates to a joint road resurfacing project between Carroll, Allen, and Benton townships. The amount disclosed above represents Carroll Township's portion of the outstanding loan amount. The loan will be repaid in semiannual installments of \$1,087 through the year 2024. OPWC loan #CE41T relates to a joint road resurfacing project between Carroll and Danbury townships. The amount disclosed above represents Carroll Township's portion of the outstanding loan amount. The loan will be repaid in semiannual installments of \$3,540 through the year 2028.

***Amortization***

Amortization of the above debt is scheduled as follows:

**Carroll Township**  
*Ottawa County*  
*Notes to the Financial Statements*  
*For the Year Ended December 31, 2021*

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Year Ending December 31:	OPWC Loans
2022	\$23,858
2023	9,255
2024	7,565
2025	7,080
2026	7,080
2027-2028	10,624
Total	<u>\$65,462</u>

**Note 10 - Outstanding Loan Receivable**

The Township entered into a loan agreement with Carroll Water and Sewer District (the District) in accordance with the Ohio Rev. Code Sections 505.705 and 6119.04. The agreement has provided that the Township could loan funds to the District to be used for the construction of the water and sewer facilities. The Township does not assess interest on this loan. As of December 31, 2021, the outstanding receivable owed to the Township totaled \$1,686,221.

**Note 11 - Contingent Liabilities**

Amounts grantor agencies pay to the township are subject to audit and adjustment by the grantor, principally the federal government. 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 - Fund Balances**

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:

<u>Fund Balances</u>	<u>General</u>	<u>Special Revenue</u>	<u>Total</u>
Outstanding Encumbrances	<u>\$116,016</u>	<u>\$114,879</u>	<u>\$230,895</u>

The fund balance of Special Revenue funds is either restricted or committed. The fund balance of Capital Projects funds is restricted, committed, or assigned. These restricted, committed, and assigned amounts in the Special Revenue and Capital Projects funds would include the outstanding encumbrances. In the General Fund, outstanding encumbrances are considered assigned.



**Carroll Township**  
*Ottawa County*  
*Notes to the Financial Statements*  
*For the Year Ended December 31, 2021*

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**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. 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 may 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.

**Carroll Township**  
*Ottawa 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

	<u>General</u>	<u>Special Revenue</u>	<u>Capital Projects</u>	<u>Totals (Memorandum Only)</u>
<b>Cash Receipts</b>				
Property and Other Local Taxes	\$613,187	\$631,879		\$1,245,066
Charges for Services		43,686		43,686
Licenses, Permits and Fees	11,390	2,639		14,029
Fines and Forfeitures	590	761		1,351
Intergovernmental	507,751	361,067	\$317	869,135
Special Assessments		5,680		5,680
Earnings on Investments	15,089	2,316		17,405
Miscellaneous	14,279	16,738	440	31,457
<i>Total Cash Receipts</i>	<u>1,162,286</u>	<u>1,064,766</u>	<u>757</u>	<u>2,227,809</u>
<b>Cash Disbursements</b>				
Current:				
General Government	303,020	17,704		320,724
Public Safety	226,634	410,017		636,651
Public Works	1,051	629,909		630,960
Health	65,356	10,149		75,505
Conservation-Recreation	318			318
Capital Outlay	17,867	62,000	60,371	140,238
Debt Service:				
Principal Retirement		27,398		27,398
<i>Total Cash Disbursements</i>	<u>614,246</u>	<u>1,157,177</u>	<u>60,371</u>	<u>1,831,794</u>
<i>Excess of Receipts Over (Under) Disbursements</i>	<u>548,040</u>	<u>(92,411)</u>	<u>(59,614)</u>	<u>396,015</u>
<b>Other Financing Receipts (Disbursements)</b>				
Transfers In		275,000		275,000
Transfers Out	(275,000)			(275,000)
<i>Total Other Financing Receipts (Disbursements)</i>	<u>(275,000)</u>	<u>275,000</u>		
<i>Net Changes in Fund Cash Balances</i>	273,040	182,589	(59,614)	396,015
<i>Fund Cash Balances, January 1</i>	<u>1,808,045</u>	<u>1,361,537</u>	<u>411,590</u>	<u>3,581,172</u>
<i>Fund Cash Balances, December 31</i>	<u>\$2,081,085</u>	<u>\$1,544,126</u>	<u>\$351,976</u>	<u>\$3,977,187</u>

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

**Carroll Township**  
*Ottawa County*  
*Notes to the Financial Statements*  
*For the Year Ended December 31, 2020*

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**Note 1 - Reporting Entity**

The constitution and laws of the State of Ohio establish the rights and privileges of Carroll Township, Ottawa County, Ohio (the Township) as a body corporate and politic. A publicly elected three-member Board of Trustees directs the Township. The Township provides police protection services, road and bridge maintenance, cemetery maintenance, fire protection and emergency medical services, and general government services. The Township contracts with Mid-County Joint Ambulance District to provide ambulance services.

***Public Entity Risk Pool***

The Township participates in a public entity risk pool. Note 6 to the financial statements provide additional information for this entity.

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, 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:

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***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 capital projects. The Township had the following significant Special Revenue Funds:

***Road and Bridge Fund*** The Road and Bridge Fund receives property tax money for constructing, maintaining, and repairing Township roads and bridges.

***Police Levy Fund*** The Police Levy Fund receives property tax money for police protection services.

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

**Carroll Township**  
*Ottawa County*  
*Notes to the Financial Statements*  
*For the Year Ended December 31, 2020*

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***Permanent Improvement Fund*** The Permanent Improvement Fund receives transfers to be disbursed for capital related expenditures or equipment and building improvements.

***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 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 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.

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

***Capital Assets***

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

**Carroll Township**  
*Ottawa County*  
*Notes to the Financial Statements*  
*For the Year Ended December 31, 2020*

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***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. 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 14.

**Note 3 - Budgetary Activity**

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

**Carroll Township**  
*Ottawa County*  
*Notes to the Financial Statements*  
*For the Year Ended December 31, 2020*

2020 Budgeted vs. Actual Receipts			
Fund Type	Budgeted Receipts	Actual Receipts	Variance
General	\$1,140,500	\$1,162,286	\$21,786
Special Revenue	1,251,975	1,339,766	87,791
Capital Projects	5,000	757	(4,243)
<b>Total</b>	<b>\$2,397,475</b>	<b>\$2,502,809</b>	<b>\$105,334</b>

2020 Budgeted vs. Actual Budgetary Basis Expenditures			
Fund Type	Appropriation Authority	Budgetary Expenditures	Variance
General	\$1,200,300	\$889,246	\$311,054
Special Revenue	1,552,970	1,222,580	330,390
Capital Projects	275,000	60,371	214,629
<b>Total</b>	<b>\$3,028,270</b>	<b>\$2,172,197</b>	<b>\$856,073</b>

**Note 4 - Deposits and Investments**

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

	2020
<b><i>Cash Management Pool:</i></b>	
Demand deposits	\$211,658
STAR Plus	663,053
Total deposits	874,711
STAR Ohio	3,102,476
<i>Total carrying amount of deposits and investments held in the Pool</i>	<b>\$3,977,187</b>

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***

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

***Investments***

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

**Carroll Township**  
*Ottawa County*  
*Notes to the Financial Statements*  
*For the Year Ended December 31, 2020*

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**Note 5 - Property Taxes**

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

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

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

**Note 6 - Risk Management**

***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 assets and actuarially-measured liabilities available to pay those liabilities as of December 31:

	<u>2020</u>
Cash and investments	\$36,348,066
Actuarial liabilities	\$10,894,146

**Carroll Township**  
*Ottawa County*  
*Notes to the Financial Statements*  
*For the Year Ended December 31, 2020*

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**Note 7 - Defined Benefit Pension Plan**

***Ohio Public Employees Retirement System***

The Township’s full-time certified police officers belong to the Ohio Public Employees Retirement System - Law Enforcement (OPERS - LE). Other employees belong to the Ohio Public Employees Retirement System (OPERS - G). 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 - LE members contributed 13 percent of their gross salaries and the Township contributed an amount equaling 18.1 percent of participants’ gross salaries. OPERS - G members contributed 10 percent of their gross salaries, and the Township contributed an amount equaling 14 percent of participants’ gross salaries. The Township pays the entire employee portion for all employees as a fringe benefit. 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
OPWC Loan #CE54O	\$36,286	0%
OPWC Loan #CE46Q	7,010	0%
OPWC Loan #CE41T	53,104	0%
Total	\$96,400	

Ohio Public Works Commission (OPWC) Loan #CE54O relates to the Toussaint Portage Road and Fick Road Resurfacing project. The Township will repay the loans through semiannual installments of \$9,071 through the year 2022. OPWC Loan #CE46Q relates to a joint road resurfacing project between Carroll, Allen, and Benton townships. The amount disclosed above represents Carroll Township’s portion of the outstanding loan amount. The loan will be repaid in semiannual installments of \$1,087 through the year 2024. OPWC loan #CE41T relates to a joint road resurfacing project between Carroll and Danbury townships. The amount disclosed above represents Carroll Township’s portion of the outstanding loan amount. The loan will be repaid in semiannual installments of \$3,540 through the year 2028.

***Amortization***

Amortization of the above debt is scheduled as follows:



**Carroll Township**  
*Ottawa County*  
*Notes to the Financial Statements*  
*For the Year Ended December 31, 2020*

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Year Ending December 31:	OPWC Loans
2021	\$30,938
2022	23,858
2023	9,255
2024	7,565
2025	7,080
2026-2028	17,704
Total	<u>\$96,400</u>

**Note 10 - Outstanding Loan Receivable**

The Township entered into a loan agreement with Carroll Water and Sewer District (the District) in accordance with the Ohio Rev. Code Sections 505.705 and 6119.04. The agreement has provided that the Township could loan funds to the District to be used for the construction of the water and sewer facilities. The Township does not assess interest on this loan. As of December 31, 2020, the outstanding receivable owed to the Township totaled \$1,686,275.

**Note 11 - Contingent Liabilities**

Amounts grantor agencies pay to the township are subject to audit and adjustment by the grantor, principally the federal government. 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 - Change in Accounting Principle**

For 2020, the Township has made changes to its cash basis reporting model. These changes include 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 may 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 14 - Fund Balances**

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:

**Carroll Township**  
*Ottawa County*  
*Notes to the Financial Statements*  
*For the Year Ended December 31, 2020*

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<u>Fund Balances</u>	<u>Special Revenue</u>
Outstanding Encumbrances	<u>\$65,403</u>

The fund balance of Special Revenue funds is either restricted or committed. The fund balance of Capital Projects funds is restricted, committed, or assigned. These restricted, committed, and assigned amounts in the Special Revenue and Capital Projects funds would include the outstanding encumbrances. In the General Fund, outstanding encumbrances are considered assigned.



88 East Broad Street  
Columbus, Ohio 43215  
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(800) 282-0370

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

Carroll Township  
Ottawa County  
11080 West Toussaint East Road  
Oak Harbor, Ohio 43449-8820

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 as of and for the years ended December 31, 2021 and 2020 and the related notes to the financial statements of Carroll Township, Ottawa County, Ohio (the Township) and have issued our report thereon dated August 18, 2022, wherein we noted the Township followed financial reporting provisions 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 opinions 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*.

***Township's Response to Finding***

*Government Auditing Standards* requires the auditor to perform limited procedures on the Township's response to the finding identified in our audit and described in the accompanying schedule of findings. The Township's response was not subjected to the other auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on the response.

***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

August 18, 2022

**CARROLL TOWNSHIP  
OTTAWA COUNTY**

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

<b>FINDINGS RELATED TO THE FINANCIAL STATEMENTS REQUIRED TO BE REPORTED IN ACCORDANCE WITH GAGAS</b>
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**FINDING NUMBER 2021-001**

**Material Weakness - Financial Reporting**

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

The following errors were identified in the accompanying financial statement and notes to the financial statements:

- In 2021, General Fund and Capital Projects Fund Type budgeted receipts were increased in the amounts of \$127,000 and \$126,000, respectively, in order to bring the amounts reported in the Budgetary Activity note to the financial statements in line with authorized budget amounts;
- In 2021, Special Revenue Fund Type and Capital Projects Fund Type actual receipts were increased in the amounts of \$206,070 and \$161,000, respectively, in order to bring the amounts reported in the Budgetary Activity note to the financial statements in line with actual amounts;
- In 2021, Special Revenue Fund Type appropriation authority was decreased in the amount of \$182,056 in order to bring the amount reported in the Budgetary Activity note to the financial statements in line with the authorized budget amount;
- In 2021, Capital Projects Fund Type intergovernmental receipts and capital outlay disbursements were each increased in the amount of \$30,366 in order to properly account for the Township's share of a joint Ohio Public Works Commission Issue 2 project. As part of these adjustments, actual receipts, appropriation authority, and budgetary expenditures were also increased in this amount in order to bring the amounts reported in the Budgetary Activity note to the financial statements in line with actual and authorized budget amounts;
- In 2021, the notes to the financial statements omitted the Fund Balances note, including outstanding encumbrances in the General Fund and Special Revenue Fund Type in the amounts of \$116,016 and \$114,879, respectively;
- In 2020, Special Revenue Fund Type property and other local tax receipts in the amount of \$95,500 were improperly classified as intergovernmental receipts; and
- In 2020, Special Revenue Fund Type appropriation authority was decreased in the amount of \$86,080 in order to bring the amounts reported in the Budgetary Activity note to the financial statements in line with authorized budget amounts.

These errors were not identified and corrected prior to the Township preparing its financial statements and notes to the financial statements due to deficiencies in the Township's internal controls over financial statement monitoring. The failure to adequately monitor financial statements and notes to the financial statements could allow for misstatements to occur and go undetected. The accompanying financial statements and notes to the financial statements have been adjusted to reflect these changes. In addition to the adjustments noted above, we also identified additional misstatements and ranging from \$440 to \$86,080 that we have brought to the Township's attention.

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

To help ensure the Township's financial statements and notes to the financial statements are complete and accurate and to help identify and correct errors and omissions, the Township should adopt policies and procedures, including a final review of the financial statements and notes to the financial statements by the Fiscal Officer and Board of Trustees. The Fiscal Officer can refer to the Ohio Township Handbook at the following website address for guidance on the recording of transactions:

[https://ohioauditor.gov/publications/docs/TownshipHandbook\\_2-27-19.pdf](https://ohioauditor.gov/publications/docs/TownshipHandbook_2-27-19.pdf)

The Fiscal Officer can also refer to Auditor of State Bulletin 2002-004 at the following website address for information on multi-project Issue 2 grants where the Township is a participant:

<https://ohioauditor.gov/publications/bulletins/2002/2002-004.pdf>

**Officials' Response:**

The Township is in the process of setting procedures to ensure correct financial reporting.



11080 W Toussaint East Rd  
 Oak Harbor, OH 43449  
 419.898.9621

Jordan Moore, Trustee

James Meek, Trustee

Sandra Shearon, Trustee

Tina Biggert, Fiscal Officer

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

<b>Finding Number</b>	<b>Finding Summary</b>	<b>Status</b>	<b>Additional Information</b>
2019-001	Ohio Rev. Code § 5705.10(F) and material weakness for improper receipting of the sale of capital assets.	Fully corrected.	
2019-002	Material weakness for errors in financial reporting, initially reported as Finding 2013-003.	Not corrected and reissued as Finding 2021-001 in this report.	This matter was not corrected due to deficiencies in the Township's internal controls over compliance. The Township is working to correct the material weakness for the failure to properly certify disbursements as reported above.
2019-003	Ohio Rev. Code § 135.21 and material weakness for improper receipting of earnings on investments.	Fully corrected.	

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# OHIO AUDITOR OF STATE KEITH FABER



**CARROLL TOWNSHIP**

**OTTAWA COUNTY**

## **AUDITOR OF STATE OF OHIO CERTIFICATION**

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



**Certified for Release 9/1/2022**

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](http://www.ohioauditor.gov)