

***JACKSON TOWNSHIP
FRANKLIN COUNTY***

REGULAR AUDIT

FOR THE YEARS ENDED DECEMBER 31, 2019 & 2018





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Township Trustees
Jackson Township
3756 Hoover Road
Grove City, Ohio 43123

We have reviewed the *Independent Auditor's Report* of Jackson Township, Franklin County, prepared by Charles E. Harris & Associates, Inc., for the audit period January 1, 2018 through December 31, 2019. 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. Jackson 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

July 30, 2020

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**JACKSON TOWNSHIP
FRANKLIN COUNTY
REGULAR AUDIT
For Years Ending December 31, 2019 and 2018**

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INDEPENDENT AUDITOR'S REPORT

Jackson Township
Franklin County
3756 Hoover Road
Grove City, Ohio 43123

To the Board of Trustees:

Report on the Financial Statements

We have audited the accompanying financial statements of the cash balances, receipts and disbursements by fund type, and related notes of Jackson Township, Franklin County, Ohio (the Township), as of and for the years ended December 31, 2019 and 2018.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of 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 includes 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.

Auditor's Responsibility

Our responsibility is to express opinions on these financial statements based on our audit. We conducted our audit 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. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers 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 for the purpose of expressing an opinion on the effectiveness of the Township's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as our evaluation of the overall presentation of the financial statements.

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 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, 2019 and 2018, and the respective changes in financial position thereof for the years then ended.

Opinion on Regulatory Basis of Accounting

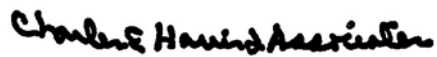
In our opinion, the financial statements referred to above present fairly, in all material respects, the cash balances, receipts and disbursements by fund type, and related notes of Jackson Township, Franklin County, Ohio, as of December 31, 2019 and 2018, for the years then ended in accordance with the financial reporting provisions Ohio Revised Code Section 117.38 and Ohio Administrative Code Section 117-2-03(D) permit, described in Note 2.

Emphasis of Matter

As discussed in Note 12 to the 2019 financial statements, the financial impact of COVID-19 and the ensuing emergency measures will impact subsequent periods of the Township. We did not modify our opinions regarding this matter.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated May 15, 2020, on our consideration of the Township's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements and other matters. The purpose of that report is 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 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.



Charles E. Harris & Associates, Inc.
May 15, 2020

**JACKSON TOWNSHIP
FRANKLIN COUNTY
COMBINED STATEMENT OF CASH RECEIPTS, DISBURSEMENTS,
AND CHANGES IN FUND CASH BALANCES (REGULATORY CASH BASIS)
All Governmental Fund Types
For the Year Ended December 31, 2019**

	Governmental Fund Types			Totals- (Memorandum Only)
	General	Special Revenue	Capital Projects	
Receipts:				
Property and Other Local Taxes	\$ 848,576	\$ 13,182,289	\$ -	\$ 14,030,865
Intergovernmental	175,197	1,108,300	-	1,283,497
Charges for Services	-	1,514,315	-	1,514,315
Licenses, Fines and Permits	352,402	25,635	2,800	380,837
Earning on Investments	167,482	18,351	-	185,833
Miscellaneous	91,437	233,738	-	325,175
Total Receipts	<u>1,635,094</u>	<u>16,082,628</u>	<u>2,800</u>	<u>17,720,522</u>
Cash Disbursements:				
Current:				
General Government	1,236,544	-	-	1,236,544
Public Safety	232,930	13,913,614	-	14,146,544
Public Works	24,302	892,527	-	916,829
Health	9,320	-	-	9,320
Capital Outlay	79,587	373,936	289	453,812
Debt Service:				
Principal Retirement	-	275,177	-	275,177
Interest	-	45,461	-	45,461
Total Disbursements	<u>1,582,683</u>	<u>15,500,715</u>	<u>289</u>	<u>17,083,687</u>
Total Receipts Over/(Under) Disbursements	52,411	581,913	2,511	636,835
Other Financing Sources/(Uses):				
Loan Proceeds	202,752	723,288	-	926,040
Sale of Capital Assets	14	12,427	-	12,441
Total Other Financing Sources/(Uses)	<u>202,766</u>	<u>735,715</u>	<u>-</u>	<u>938,481</u>
Net Change in Fund Cash Balance	255,177	1,317,628	2,511	1,575,316
Fund Cash Balance, January 1, 2019, Restated	<u>1,877,791</u>	<u>2,716,694</u>	<u>-</u>	<u>4,594,485</u>
Fund Cash Balance:				
Restricted	-	4,034,322	-	4,034,322
Committed	-	-	2,511	2,511
Assigned	2,069,391	-	-	2,069,391
Unassigned	<u>63,577</u>	<u>-</u>	<u>-</u>	<u>63,577</u>
Fund Cash Balance, December 31, 2019	<u>\$ 2,132,968</u>	<u>\$ 4,034,322</u>	<u>\$ 2,511</u>	<u>\$ 6,169,801</u>

See Accompanying Notes to the Financial Statements.

JACKSON TOWNSHIP
FRANKLIN COUNTY
STATEMENT OF CASH RECEIPTS, DISBURSEMENTS AND CHANGES IN CASH FUND BALANCES -
(REGULATORY CASH BASIS)
FIDUCIARY FUND
FOR THE YEAR ENDED DECEMBER 31, 2019

	Agency
Non-Operating Cash Receipts/(Disbursements):	
Miscellaneous	\$ 1,250
Other Financing Uses	(2,276)
Total Non-Operating Receipts/(Disbursements):	(1,026)
Fund Cash Balance, January 1, 2019	27,791
Fund Cash Balance, December 31, 2019	\$ 26,765

See Accompanying Notes to the Financial Statements.

JACKSON TOWNSHIP, FRANKLIN COUNTY
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2019

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. DESCRIPTION OF ENTITY

The constitution and laws of the State of Ohio establish the rights and privileges of the Jackson Township, Franklin 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 Grove City and Franklin County Sharif to provide police services.

The Township participates in one jointly governed organization and one public entity risk pool and is associated with a related organization. Notes 8 and 10 to the financial statements provides additional information for these entities. These organizations are:

Public Entity Risk Pool:

Ohio Township Association Risk Management Authority (“OTARMA”) is a risk-sharing pool that is available to Ohio Townships which provides property and casualty coverage for its members.

Jointly Governed Organization:

Solid Waste Authority of Central Ohio (“SWACO”) serves Franklin County and neighboring areas with solutions for solid waste disposal.

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

B. Accounting Basis

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

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

C. 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. Money market mutual funds are recorded at share values the mutual funds report. The Township also held negotiable certificates of deposit during the fiscal year.

JACKSON TOWNSHIP, FRANKLIN COUNTY
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2019
(Continued)

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

D. Fund Accounting

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

1. General Fund

The General Fund accounts for and reports all financial resources not accounted for and reported in another fund.

2. 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:

Fire District Fund - This fund receives property tax money from a special levy for covering the cost of fire protection.

EMS Billing Fund - This fund accounts for money received for providing EMS service as well as for the expenses related to the EMS services.

3. 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:

OPWC Borrer Road Project Fund – This fund will receive funding from OPWC through Grove City that are used to complete the Borrer Road widening project.

4. Fiduciary Funds

Fiduciary funds include agency funds. Agency funds are purely custodial in nature and are used to hold resources for individuals, organizations or other governments. The Township disburses these funds as directed by the individual, organization or other government. The Township's agency fund accounts for the Township's Internal Revenue Code Section 125 Flexible Spending Account.

JACKSON TOWNSHIP, FRANKLIN COUNTY
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2019
(Continued)

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

E. Budgetary Process

The Ohio Revised Code requires that each fund (except certain agency funds) be budgeted annually.

1. Appropriations

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

2. 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.

3. 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 3.

F. 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:

1. Nonspendable

The Township classifies assets as *nonspendable* when legally or contractually required to maintain the amounts intact.

2. 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.

JACKSON TOWNSHIP, FRANKLIN COUNTY
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2019
(Continued)

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

F. Fund Balance – (Continued)

3. Committed

The 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.

4. 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. The Township may also assign fund balance as it does when appropriating fund balance to cover a gap between estimated revenue and appropriations in the subsequent year's appropriated budget in the General Fund.

5. 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.

G. Property, Plant, and Equipment

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

H. 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.

JACKSON TOWNSHIP, FRANKLIN COUNTY
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2019
(Continued)

2. EQUITY IN POOLED DEPOSITS AND INVESTMENTS

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

Demand deposits	\$ 94,033
Total deposits	<u>94,033</u>
Negotiable CD's	3,807,655
Money Markets	<u>2,294,878</u>
Total Investments	<u>6,102,533</u>
Total deposits and Investments	<u>\$6,196,566</u>

Deposits: Deposits are insured by the Federal Depository Insurance Corporation or collateralized by the financial institution's public entity deposit pool.

Investments: At December 31, 2019, the Township's investments were limited to negotiable certificates of deposits and money market mutual funds. Negotiable certificates of deposit are reported at cost. Investments in mutual funds are not evidenced by securities that exist in physical or book-entry form.

3. BUDGETARY ACTIVITY

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

Fund Type	2019 Budgeted vs. Actual Receipts		Variance
	Budgeted Receipts	Actual Receipts	
General	\$1,661,380	\$1,837,860	\$(176,480)
Special Revenue	16,358,266	16,818,343	(460,080)
Capital Projects	1,435,695	2,800	(1,432,895)

Fund Type	2019 Budgeted vs. Actual Budgetary Basis Disbursements		Variance
	Budgeted Appropriation Authority	Actual Budgetary* Disbursements	
General	\$3,248,030	\$1,672,156	\$1,575,874
Special Revenue	18,500,500	16,245,465	2,255,035
Capital Projects	1,432,195	289	1,431,906

- **Actual Expenditures plus Reserve for Encumbrances**

JACKSON TOWNSHIP, FRANKLIN COUNTY
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2019
(Continued)

4. PROPERTY TAX

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

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

5. DEBT

Debt outstanding at December 31, 2019 was as follows:

	<u>Principal</u>	<u>Interest Rate</u>
Ohio Public Works Commission (OPWC) Loan	\$125,690	0%
Vinton County National Bank	473,366	2.00%
U.S. Bank Corp. Lease	124,609	2.65%
Heartland Bank Loans	824,941	4.25%

In 2012, the Township entered into a note agreement with the OPWC in connection with White Road Reconstruction - Phase II. This note was issued at an interest rate of 0% and matures in 2038. During 2019, the Township made loan payments totaling \$6,794.

During 2017, the Township entered into a note agreement with Vinton County Bank for the purpose of upgrading a recently purchased fire engine. The amount financed was \$788,534 at 2% for 7 years. The original loan with Vinton County Bank had a principal balance of \$597,046 that was repaid out of the loan proceeds of the 2017 loan. Monthly payments including interest are \$10,067. During 2019, the Township made principal payments of \$110,713 on the new loan.

During 2018, the Township entered into a lease agreement with U.S Bank Corp for the purpose of purchasing a Horton Medic. The amount financed was \$237,402 at 2.65% for 4 years. Monthly payments including interest are \$5,105. During 2019, the Township made principal payments of \$57,143 on the lease.

In 2019, Township entered into a loan agreement with Heartland Bank for two apparatus, a Sutphen Engine and a Horton Medic. The amount financed was \$926,040. at 4.25% for 5 years. Monthly payments including interest are \$17,377.56, during 2019, the Township made principal payments of \$101,099 on the new loan.

JACKSON TOWNSHIP, FRANKLIN COUNTY
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2019
(Continued)

5. DEBT – (Continued)

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

Year ending December 31:

	<u>OPWC Loan White Road Payment</u>	<u>Vinton County National Bank</u>	<u>U.S. Banc Corp Master Lease</u>	<u>Heartland Bank</u>
2020	\$ 6,794	\$ 120,805	\$ 61,254	\$208,524
2021	6,794	120,805	61,254	208,524
2022	6,794	120,805	10,343	208,524
2023	6,794	120,805	-	208,524
2024	6,794	-	-	86,885
2025-2029	33,970	-	-	-
2030-2034	33,970	-	-	-
2035-2038	<u>23,780</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total	<u>\$ 125,690</u>	<u>\$ 483,220</u>	<u>\$132,851</u>	<u>\$ 920,981</u>

6. RETIREMENT SYSTEMS

The Township’s certified Fire Fighters belong to the Ohio Police and Fire Pension Fund (OP&F). Other employees belong to the Ohio Public Employees Retirement System (OPERS). OP&F and OPERS are cost-sharing, multiple-employer plans. The Ohio Revised Code prescribes these plans’ benefits, which include postretirement healthcare and survivor and disability benefits. The Ohio Revised Code also prescribes contribution rates. For 2019, OP&F members contributed 12.25% of their gross salaries to OP&F. For 2019, the Township contributed to OP&F an amount equal to 24% of full-time fire fighters’ wages. For 2019, 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.

7. POSTEMPLOYMENT BENEFITS

Both OPERS and OP&F offer cost-sharing, multiple-employer defined benefit postemployment plans, which include multiple health care plans including medical coverage, prescription drug coverage, deposits to a Health Reimbursement Arrangement and Medicare Part B premium reimbursements, to qualifying benefit recipients. The portion of employer contributions allocated to health care for OPERS members in the Traditional Pension Plan and Combined Plan was 0 percent during calendar year 2019. OP&F contributes 0.5 percent to fund these benefits.

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

JACKSON TOWNSHIP, FRANKLIN COUNTY
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2019
(Continued)

8. 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>2018</u>
Cash and investments	\$33,097,416
Actuarial liabilities	\$ 7,874,610

9. CONTINGENT LIABILITIES

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

10. JOINTLY GOVERNED ORGANIZATION

The Township appoints a Trustee to serve as the Franklin County representative to the Solid Waste of Central Ohio (SWACO). During the year ended December 31, 2019, the Township made \$3,018 in payments to SWACO.

JACKSON TOWNSHIP, FRANKLIN COUNTY
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2019
(Continued)

11. FUND BALANCE RESTATEMENT

During 2019, the Township restated the beginning fund balances due to a voided check in a prior year and the adjustment of incorrectly posted permit fee. Below is the restated fund amounts:

	Balance January 1, 2019	Adjustment	Restated Balance
General Fund	\$ 1,877,897	\$(106)	\$ 1,877,791
Special Revenue	\$ 2,716,539	\$ 155	\$ 2,716,694

12. SUBSEQUENT EVENT

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. However, because the values of individual investments fluctuate with market conditions, and due to market volatility, the amount of losses that will be recognized in subsequent periods, if any, cannot be determined. In addition, the impact on the Township's future operating costs, revenues, and any recovery from emergency funding, either federal or state, cannot be estimated.

**JACKSON TOWNSHIP
FRANKLIN COUNTY
COMBINED STATEMENT OF CASH RECEIPTS, DISBURSEMENTS,
AND CHANGES IN FUND CASH BALANCES (REGULATORY CASH BASIS)
All Governmental Fund Types
For the Year Ended December 31, 2018**

	<u>Governmental Fund Types</u>		<u>Totals- (Memorandum Only)</u>
	<u>General</u>	<u>Special Revenue</u>	
Receipts:			
Property and Other Local Taxes	\$ 846,682	\$ 12,882,224	\$ 13,728,906
Intergovernmental	177,872	1,419,397	1,597,269
Charges for Services	35	1,510,702	1,510,737
Licenses, Fines and Permits	340,851	30,910	371,761
Earning on Investments	121,741	14,956	136,697
Miscellaneous	39,974	154,246	194,220
Total Receipts	<u>1,527,155</u>	<u>16,012,435</u>	<u>17,539,590</u>
Cash Disbursements:			
Current:			
General Government	1,009,200	-	1,009,200
Public Safety	199,336	14,247,711	14,447,047
Public Works	23,978	771,341	795,319
Health	8,310	-	8,310
Capital Outlay	228,689	950,273	1,178,962
Debt Service:			
Principal Retirement	-	170,265	170,265
Interest	-	22,511	22,511
Total Disbursements	<u>1,469,513</u>	<u>16,162,101</u>	<u>17,631,614</u>
Total Receipts Over/(Under)			
Disbursements	57,642	(149,666)	(92,024)
Other Financing Sources/(Uses):			
Sale of Capital Assets	5,292	6,138	11,430
Total Other Financing Sources/(Uses)	<u>5,292</u>	<u>6,138</u>	<u>11,430</u>
Net Change in Fund Cash Balance	62,934	(143,528)	(80,594)
Fund Cash Balance, January 1, 2018, Restated	<u>1,814,963</u>	<u>2,860,067</u>	<u>4,675,030</u>
Fund Cash Balance:			
Restricted	-	2,716,539	2,716,539
Assigned	1,586,650	-	1,586,650
Unassigned	291,247	-	291,247
Fund Cash Balance, December 31, 2018	<u>\$ 1,877,897</u>	<u>\$ 2,716,539</u>	<u>\$ 4,594,436</u>

See Accompanying Notes to the Financial Statements.

JACKSON TOWNSHIP
FRANKLIN COUNTY
STATEMENT OF CASH RECEIPTS, DISBURSEMENTS AND CHANGES IN CASH FUND BALANCES -
(REGULATORY CASH BASIS)
AGENCY FUND
FOR THE YEAR ENDED DECEMBER 31, 2018

	Agency
Non-Operating Cash Receipts/(Disbursements):	
Miscellaneous	\$ 10,465
Other Financing Uses	(4,319)
Total Non-Operating Receipts/(Disbursements):	6,146
Fund Cash Balance, January 1, 2018	21,645
Fund Cash Balance, December 31, 2018	\$ 27,791

See Accompanying Notes to the Financial Statements.

**JACKSON TOWNSHIP, FRANKLIN COUNTY
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2018**

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. DESCRIPTION OF ENTITY

The constitution and laws of the State of Ohio establish the rights and privileges of the Jackson Township, Franklin 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 Grove City and Franklin County Sharif to provide police services.

The Township participates in one jointly governed organization and one public entity risk pool and is associated with a related organization. Notes 8 and 10 to the financial statements provides additional information for these entities. These organizations are:

Public Entity Risk Pool:

Ohio Township Association Risk Management Authority (“OTARMA”) is a risk-sharing pool that is available to Ohio Townships which provides property and casualty coverage for its members.

Jointly Governed Organization:

Solid Waste Authority of Central Ohio (“SWACO”) serves Franklin County and neighboring areas with solutions for solid waste disposal.

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

B. Accounting Basis

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

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

C. 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. Money market mutual funds are recorded at share values the mutual funds report. The Township also held negotiable certificates of deposit during the fiscal year.

JACKSON TOWNSHIP, FRANKLIN COUNTY
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2018
(Continued)

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

D. Fund Accounting

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

1. General Fund

The General Fund accounts for and reports all financial resources not accounted for and reported in another fund.

2. 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:

Fire District Fund - This fund receives property tax money from a special levy for covering the cost of fire protection.

EMS Billing Fund - This fund accounts for money received for providing EMS service as well as for the expenses related to the EMS services.

3. 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:

OPWC Borrar Road Project Fund – This fund will receive funding from OPWC through Grove City that are used to complete the Borrar Road widening project.

4. Fiduciary Funds

Fiduciary funds include agency funds. Agency funds are purely custodial in nature and are used to hold resources for individuals, organizations or other governments. The Township disburses these funds as directed by the individual, organization or other government. The Township's agency fund accounts for the Township's Internal Revenue Code Section 125 Flexible Spending Account.

JACKSON TOWNSHIP, FRANKLIN COUNTY
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2018
(Continued)

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

E. Budgetary Process

The Ohio Revised Code requires that each fund (except certain agency funds) be budgeted annually.

1. Appropriations

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

2. 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.

3. 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 2018 budgetary activity appears in Note 3.

F. 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:

1. Nonspendable

The Township classifies assets as *nonspendable* when legally or contractually required to maintain the amounts intact.

2. 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.

3. Committed

The 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.

JACKSON TOWNSHIP, FRANKLIN COUNTY
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2018
(Continued)

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

F. Fund Balance – (continued)

4. 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. The Township may also assign fund balance as it does when appropriating fund balance to cover a gap between estimated revenue and appropriations in the subsequent year's appropriated budget in the General Fund.

5. 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.

G. Property, Plant, and Equipment

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

H. 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.

2. EQUITY IN POOLED DEPOSITS AND INVESTMENTS

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

Demand deposits	\$ 93,342
Total deposits	<u>93,342</u>
Negotiable CD's	3,769,466
Money Markets	<u>759,419</u>
Total Investments	<u>4,528,885</u>
Total deposits and Investments	<u>\$ 4,622,227</u>

**JACKSON TOWNSHIP, FRANKLIN COUNTY
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2018
(Continued)**

2. EQUITY IN POOLED DEPOSITS AND INVESTMENTS-(Continued)

Deposits: Deposits are insured by the Federal Depository Insurance Corporation or collateralized by the financial institution's public entity deposit pool.

Investments: At December 31, 2018, the Township's investments were limited to negotiable certificates of deposits and money market mutual funds. Negotiable certificates of deposit are reported at cost. Investments in mutual funds are not evidenced by securities that exist in physical or book-entry form.

3. BUDGETARY ACTIVITY

Budgetary activity for the year ending December 31, 2018 follows:

Fund Type	2018 Budgeted vs. Actual Receipts		Variance
	Budgeted Receipts	Actual Receipts	
General	\$1,301,103	\$1,532,447	\$ 231,344
Special Revenue	15,354,088	16,018,573	664,485

Fund Type	2018 Budgeted vs. Actual Budgetary Basis Disbursements		
	Budgeted Appropriation Authority	Actual Budgetary* Disbursements	Variance
General	\$2,903,237	\$1,786,774	\$1,116,463
Special Revenue	17,766,404	16,584,016	1,182,388

- **Actual Expenditures plus Reserve for Encumbrances**

4. PROPERTY TAX

Real property taxes become a lien on January 1 preceding the October 1 date for which the Trustees adopted tax rates. The State Board of Tax Equalization adjusts these rates for inflation. Property taxes are also reduced for applicable homestead and rollback deductions. The financial statements include homestead and rollback amounts the State pays as Intergovernmental Receipts. Payments are due to the County by December 31. If the property owner elects to pay semiannually, the first half is due December 31. The second half payment is due the following June 20. Public Utilities are also taxed on personal and real property located within the Township.

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

5. DEBT

Debt outstanding at December 31, 2018 was as follows:

	<u>Principal</u>	<u>Interest Rate</u>
Ohio Public Works Commission (OPWC) Loan	\$132,484	0%
Vinton County National Bank	583,507	2.00%
U.S. Bank Corp. Lease	181,752	2.65%

JACKSON TOWNSHIP, FRANKLIN COUNTY
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2018
(Continued)

5. DEBT – (Continued)

In 2012, the Township entered into a note agreement with the OPWC in connection with White Road Reconstruction - Phase II. This note was issued at an interest rate of 0% and matures in 2038. During 2018, the Township made loan payments totaling \$6,794.

During 2017, the Township entered into a note agreement with Vinton County Bank for the purpose of upgrading a recently purchased fire engine. The amount financed was \$788,534 at 2% for 7 years. The original loan with Vinton County Bank had a principal balance of \$597,046 that was repaid out of the loan proceeds of the 2017 loan. Monthly payments including interest are \$10,067. During 2018, the Township made principal payments of \$108,133 on the new loan.

During 2018, the Township entered into a lease agreement with U.S Bank Corp for the purpose of purchasing a Horton Medic. The amount financed was \$237,402 at 2.65% for 4 years. Monthly payments including interest are \$5,105. During 2018, the Township made principal payments of \$55,650 on the lease.

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

Year ending December 31:

	<u>OPWC Loan</u> <u>White Road Payment</u>	<u>Vinton County</u> <u>National Bank</u>	<u>U.S. Banc Corp</u> <u>Master Lease</u>
2019	\$ 6,794	\$ 120,805	\$ 61,254
2020	6,794	120,805	61,254
2021	6,794	120,805	61,254
2022	6,794	120,805	10,343
2023	6,794	120,805	-
2024-2028	33,970	-	-
2029-2033	33,970	-	-
2034-2038	<u>30,572</u>	<u>-</u>	<u>-</u>
Total	<u>\$ 132,484</u>	<u>\$ 604,025</u>	<u>\$194,105</u>

6. RETIREMENT SYSTEMS

The Township’s certified Fire Fighters belong to the Ohio Police and Fire Pension Fund (OP&F) Other employees belong to the Ohio Public Employees Retirement System (OPERS). OP&F and OPERS are cost-sharing, multiple-employer plans. The Ohio Revised Code prescribes these plans’ benefits, which include postretirement healthcare and survivor and disability benefits. The Ohio Revised Code also prescribes contribution rates. For 2018, OP&F members contributed 12.25% of their gross salaries to OP&F. For 2018, the Township contributed to OP&F an amount equal to 24% of full-time fire fighters’ wages. For 2018, 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, 2018.

JACKSON TOWNSHIP, FRANKLIN COUNTY
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2018
(Continued)

7. POSTEMPLOYMENT BENEFITS

Both OPERS and OP&F offer cost-sharing, multiple-employer defined benefit postemployment plans, which include multiple health care plans including medical coverage, prescription drug coverage, deposits to a Health Reimbursement Arrangement and Medicare Part B premium reimbursements, to qualifying benefit recipients. The portion of employer contributions allocated to health care for OPERS members in the Traditional Pension Plan and Combined Plan was 0 percent during calendar year 2018. OP&F contributes 0.5 percent to fund these benefits.

8. 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>2018</u>
Cash and investments	\$33,097,416
Actuarial liabilities	\$ 7,874,610

9. CONTINGENT LIABILITIES

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

10. JOINTLY GOVERNED ORGANIZATIONS

The Township appoints a Trustee to serve as the Franklin County representative to the Solid Waste of Central Ohio (SWACO). During the year ended December 31, 2018, the Township made \$3,018 in payments to SWACO.

JACKSON TOWNSHIP, FRANKLIN COUNTY
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2018
(Continued)

11. FUND BALANCE RESTATEMENT

During 2018, the Township restated the beginning fund balances due to voided checks in a prior year. Below are the restated fund amounts:

	Balance January 1, 2018	Adjustment	Restated Balance
General Fund	\$ 1,813,743	\$ 1,220	\$ 1,814,963
Special Revenue	\$ 2,853,137	\$ 6,930	\$ 2,860,067

INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER
FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS
BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN
ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS

Jackson Township
Franklin County
3756 Hoover Road
Grove City, Ohio 43123

To the Board of Trustees:

We have audited, in accordance with the 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 by fund type of Jackson Township, Franklin County, Ohio (the Township) as of and for the years ended December 31, 2019 and 2018, and the related notes to the financial statements and have issued our report thereon dated May 15, 2020, 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 ensuing emergency measures will impact subsequent periods of the Township.

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) to determine the audit procedures that are appropriate in the circumstances for the purpose 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 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 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 Findings that we consider material weaknesses. We consider findings 2019-001 and 2019-002 to be material weaknesses.

Compliance and Other Matters

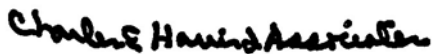
As part of obtaining reasonable assurance about whether the Township's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. 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 an instance of noncompliance or other matter we must report under *Government Auditing Standards* which is described in the accompanying Schedule of Findings as item 2019-002.

Entity's Responses to Findings

The Township's responses to the findings identified in our audit are described in the accompanying Corrective Action Plan. We did not audit the Township's responses and, accordingly, we express no opinion on them.

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.



Charles E. Harris & Associates, Inc.
May 15, 2020

JACKSON TOWNSHIP
FRANKLIN COUNTY

SCHEDULE OF FINDINGS
DECEMBER 31, 2019 AND 2018

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

FINDING NUMBER 2019-001
Material Weakness

Incorrect Accounting Transactions

The Township's management is responsible for the fair presentation of the financial statements. Errors were noted in the financial statements which resulted in several audit adjustments. The more significant adjustments are as follows.

- In 2019 and 2018, we noted several transactions and payments for debt service, that were incorrectly reported in the annual financial report as follows:
 - In 2019 and 2018 Debt service payments were recorded in Public Safety but should have been recorded in debt service.
 - In 2018 EPA grant was recorded as miscellaneous revenue but should have been recorded in intergovernmental revenue.
- In 2019 and 2018 fund balances for the General Fund were not properly classified between Assigned and Unassigned based on Governmental Accounting Standards Board (GASB) Statement No. 54. Whenever general fund subsequent year appropriations exceed estimated receipts, the excess amount must be classified as assigned.

The financial statements have been adjusted and reclassified to present the accounting information correctly and the Township has agreed with the required reclassifications.

We recommend that consideration be given to analyzing the nature of transactions occurring during the normal course of business to ensure that they are posted to the proper accounts. We recommend further that all reports be reviewed and approved by the Township Board monthly.

We also recommend the Fiscal Officer refer to Ohio Administrative Code and the Ohio Township Handbook for guidance to determine the proper establishment of receipt and disbursement accounts and posting receipts and disbursements. The Fiscal Officer should refer to GASB Statement No. 54 and, Auditor of State Bulletin 2011-004 for assistance in properly classifying fund balances.

Managements' Response – See Corrective Action Plan.

FINDING NUMBER 2019-002
Material Weakness/Noncompliance

Ohio Rev. Code Section 5705.14, 5705.15, and 5705.16 states that no transfer can be made from one fund of a subdivision to any other fund, except money may be transferred from the general fund to any fund of the subdivision by resolution of the taxing authority or from one fund to another as is specifically authorized in Ohio Rev. Code Section 5705.14. The Township transferred \$26,765 from the Agency fund to the General Fund. The Board of Trustees approved the resolution authorizing the transfer, however there is no evidence that the appropriate taxing authority also approved this transfer. We reversed the transfer.

Managements' Response – See Corrective Action Plan.

JACKSON TOWNSHIP
FRANKLIN COUNTY
For the Years Ended December 31, 2019 and 2018

SCHEDULE OF PRIOR AUDIT FINDINGS – Prepared by Management

FINDING NUMBER	FINDING SUMMARY	STATUS	ADDITIONAL INFORMATION
2017-001	Adjustments were needed to properly show debt transactions.	Not Corrected	

JACKSON TOWNSHIP
FRANKLIN COUNTY

CORRECTIVE ACTION PLAN – Prepared by Management
December 31, 2019 and 2018

FINDING NUMBER	PLANNED CORRECTIVE ACTION	ANTICIPATED COMPLETION DATE	RESPONSIBLE CONTACT PERSON
2019-001	The Fiscal Officer will closely review all loan transactions to ensure that each is properly recorded.	Immediately	Ron Grossman, Fiscal Officer
2019-002	The Fiscal Officer will review options to legally move the money in the future.	Immediately	Ron Grossman, Fiscal Officer

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OHIO AUDITOR OF STATE KEITH FABER



JACKSON TOWNSHIP

FRANKLIN COUNTY

AUDITOR OF STATE OF OHIO CERTIFICATION

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



Certified for Release 8/11/2020

88 East Broad Street, Columbus, Ohio 43215
Phone: 614-466-4514 or 800-282-0370

This report is a matter of public record and is available online at
www.ohioauditor.gov