

***BALLVILLE TOWNSHIP***

**SANDUSKY COUNTY, OHIO**

**REGULAR AUDIT**

**For the Years Ended December 31, 2024 and 2023**





# OHIO AUDITOR OF STATE KEITH FABER



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Board of Trustees  
Ballville Township  
2220 Tiffin Road  
Fremont, OH 43420

We have reviewed the *Independent Auditor's Report* of Ballville Township, Sandusky County, prepared by Charles E. Harris & Associates, Inc., for the audit period January 1, 2023 through December 31, 2024. 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. Ballville Township is responsible for compliance with these laws and regulations.

KEITH FABER  
Ohio Auditor of State

Tiffany L Ridenbaugh, CPA, CFE, CGFM  
Chief Deputy Auditor

December 09, 2025

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**BALLVILLE TOWNSHIP**  
**SANDUSKY COUNTY, OHIO**  
**Regular Audit**  
**For the Years Ended December 31, 2024 and 2023**

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**INDEPENDENT AUDITOR'S REPORT**

Ballville Township  
Sandusky County  
821 Third Avenue  
Fremont, Ohio 43420

To the Board of Trustees:

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

***Unmodified and Adverse Opinions***

We have audited the financial statements of Ballville Township, Sandusky County, Ohio (the Township), which comprise the cash balances, receipts and disbursements for each governmental fund type and the fiduciary fund type combined total as of and for the years ended December 31, 2024 and 2023, 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 and the fiduciary fund type combined total as of and for the years ended December 31, 2024 and 2023, 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, 2024 and 2023, or the changes in financial position thereof for the years then ended.

***Basis for Opinions***

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

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

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

***Responsibilities of Management for the Financial Statements***

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

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

***Auditor's Responsibilities for the Audit of the Financial Statements***

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. 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 July 21, 2025, 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.



***Charles E. Harris & Associates, Inc.***  
July 21, 2025

**Ballville Township**  
*Sandusky County, Ohio*  
*Combined Statement of Receipts, Disbursements*  
*and Changes in Fund Balances (Regulatory Cash Basis)*  
*All Governmental Fund Types*  
*For the Year Ended December 31, 2024*

	General	Special Revenue	Capital Projects	Totals - Memorandum Only
<b>Cash Receipts</b>				
Property and Other Local Taxes	\$359,649	\$645,919	\$0	\$1,005,568
Charges for Services	0	3,719	0	3,719
Licenses, Permits and Fees	18,824	68,843	0	87,667
Intergovernmental	69,454	281,198	0	350,652
Earnings on Investments	181,838	21,349	0	203,187
Miscellaneous	2,632	58,800	0	61,432
<i>Total Cash Receipts</i>	<i>632,397</i>	<i>1,079,828</i>	<i>0</i>	<i>1,712,225</i>
<b>Cash Disbursements</b>				
Current:				
General Government	230,495	0	0	230,495
Public Safety	0	224,890	0	224,890
Public Works	0	587,674	0	587,674
Health	0	247,812	0	247,812
Conservation-Recreation	266,407	0	0	266,407
Capital Outlay	7,865	167,371	0	175,236
<i>Total Cash Disbursements</i>	<i>504,767</i>	<i>1,227,747</i>	<i>0</i>	<i>1,732,514</i>
<i>Excess of Receipts Over (Under) Disbursements</i>	<i>127,630</i>	<i>(147,919)</i>	<i>0</i>	<i>(20,289)</i>
<b>Other Financing Receipts (Disbursements)</b>				
Sale of Capital Assets	0	20,000	0	20,000
Other Financing Sources	200	0	0	200
Other Financing Uses	(1,475)	0	0	(1,475)
<i>Total Other Financing Receipts (Disbursements)</i>	<i>(1,275)</i>	<i>20,000</i>	<i>0</i>	<i>18,725</i>
<i>Net Change in Fund Cash Balances</i>	<i>126,355</i>	<i>(127,919)</i>	<i>0</i>	<i>(1,564)</i>
<i>Fund Cash Balances, January 1</i>	<i>1,237,972</i>	<i>2,645,787</i>	<i>8,524</i>	<i>3,892,283</i>
<i>Fund Cash Balances, December 31</i>	<i>\$1,364,327</i>	<i>\$2,517,868</i>	<i>\$8,524</i>	<i>\$3,890,719</i>

*See accompanying notes to the basic financial statements*

**Ballville Township**  
*Sandusky County, Ohio*  
*Combined Statement of Additions, Deductions*  
*and Changes in Fund Balances (Regulatory Cash Basis)*  
*All Fiduciary Fund Types*  
*For the Year Ended December 31, 2024*

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	<b>Fiduciary Fund Types</b>			Totals - Memorandum Only
	Private Purpose Trust	Other Custodial		
<b>Additions</b>				
<i>Total Additions</i>	\$0	\$0	\$0	
<b>Deductions</b>				
<i>Total Deductions</i>	<u>0</u>	<u>0</u>	<u>0</u>	
<i>Net Change in Fund Balances</i>	0	0	0	
<i>Fund Cash Balances, January 1</i>	<u>2,115</u>	<u>287</u>	<u>2,402</u>	
<i>Fund Cash Balances, December 31</i>	<u><u>\$2,115</u></u>	<u><u>\$287</u></u>	<u><u>\$2,402</u></u>	

*See accompanying notes to the basic financial statements*

**Ballville Township**  
*Sandusky County*  
*Notes to the Financial Statements*  
*For the Year Ended December 31, 2024*

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## **Note 1 – Reporting Entity**

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

### ***Public Entity Risk Pool***

The Township participates in two public entity risk pools. Notes 6 and 10 to the financial statements provides 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, and a combined statement of additions, deductions and changes in fund balances (regulatory cash basis) all fiduciary fund types, which are organized on a fund type basis.

### ***Fund Accounting***

The Township uses funds to maintain its financial records during the year. A fund is defined as a fiscal and accounting entity with a self-balancing set of accounts. The funds of the Township are presented below:

**General Fund** The general fund accounts for and reports all financial resources not accounted for and reported in another fund. The general fund balance is available to the Township for any purpose provided it is expended or transferred according to the general laws of Ohio.

**Special Revenue Funds** These funds account for and report the proceeds of specific revenue sources that are restricted or committed to expenditure for specified purposes other than debt service or capital projects. The Township had the following significant Special Revenue Fund:

**Road and Bridge Fund** The road and bridge fund accounts for and reports receipts of property tax and intergovernmental monies restricted for the maintenance and repair of roads and bridges within the Township.

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

**Park Development Fund** The park development fund accounts for and reports receipts of monies for the acquisition, development, and rehabilitation of recreational areas to providing proper accommodations to the citizens of the Township.

**Ballville Township**  
*Sandusky County*  
*Notes to the Financial Statements*  
*For the Year Ended December 31, 2024*

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**Note 2 – Summary of Significant Accounting Policies (continued)**

**Fiduciary Funds** Fiduciary funds include private purpose trust funds and custodial funds. Trust funds account for assets held under a trust agreement meeting certain criteria.

The Township's private purpose trust fund accounts for and reports interest earned on the non-expendable corpus from a trust agreement restricted for the placement of a wreath at the Overmyer Crypts on Decoration Day each year at a minimum of \$20 cost for the wreath as needed.

Custodial funds are purely custodial in nature and are used to report fiduciary activity that are not required to be reported in a trust fund. The Township's custodial fund accounts for monies held by the Township for the reimbursement of employer insurance premiums.

***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 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 (C) permit.

***Budgetary Process***

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

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

***Estimated Resources*** Estimated resources include estimates of cash to be received (budgeted receipts) plus 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 2024 budgetary activity appears in Note 3.

**Ballville Township**  
*Sandusky County*  
*Notes to the Financial Statements*  
*For the Year Ended December 31, 2024*

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**Note 2 – Summary of Significant Accounting Policies (continued)**

***Deposits and Investments***

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

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

***Capital Assets***

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

***Accumulated Leave***

Township employees earn sick and vacation time that can be used for time off. In certain circumstances, such as upon leaving employment or retirement, employees are entitled to cash payments for unused leave. The financial statements do not include a liability for unpaid leave.

***SBITAs***

The Township has entered into noncancelable Subscription-Based Information Technology Arrangements (SBITA) contracts (as defined by GASB 96) for several types of software including contracts related to financial systems. Subscription disbursements are recognized when they are paid.

***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.

***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*** 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.

**Ballville Township**  
*Sandusky County*  
*Notes to the Financial Statements*  
*For the Year Ended December 31, 2024*

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**Note 2 – Summary of Significant Accounting Policies (continued)**

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

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

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

For regulatory purposes, limited disclosure related to fund balance is included in Note 11.

**Note 3 – Budgetary Activity**

Budgetary activity for the year ended December 31, 2024 follows:

2024 Budgeted vs. Actual Receipts			
Fund Type	Budgeted	Actual	Variance
	Receipts	Receipts	
General	\$ 648,938	\$ 632,597	\$ (16,341)
Special Revenue	785,216	1,099,828	314,612
Capital Projects	12,500	-	(12,500)

2024 Budgeted vs. Actual Budgetary Basis Disbursements			
Fund Type	Budgetary	Budgetary	Variance
	Appropriation	Disbursements	
General	\$ 823,281	\$ 534,848	\$ 288,433
Special Revenue	2,865,469	1,824,965	1,040,504
Capital Projects	-	-	-

**Ballville Township**  
*Sandusky County*  
*Notes to the Financial Statements*  
*For the Year Ended December 31, 2024*

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#### **Note 4 – Deposits**

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

	2024
Demand deposits	<u>\$ 314,584</u>
Total deposits	<u>\$ 314,584</u>
STAR Ohio	<u>\$ 3,578,537</u>
Total investments	<u>\$ 3,578,537</u>
Total deposits and investments	<u><u>\$ 3,893,121</u></u>

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. At December 31, 2024, the Township does not have any unremitted employee payroll withholdings.

#### ***Deposits***

Deposits are insured by the Federal Depository Insurance Corporation, collateralized by securities specifically pledged by the financial institution to the Township, 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.

#### **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.

**Ballville Township**  
*Sandusky County*  
*Notes to the Financial Statements*  
*For the Year Ended December 31, 2024*

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## **Note 6 - Risk Management**

### ***Workers' Compensation***

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

### ***Risk Pool Membership***

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

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

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

	2023
Cash and investments	\$33,494,457
Actuarial liabilities	10,885,549

## **Note 7 - Defined Benefit Pension Plan**

### ***Ohio Public Employees Retirement System***

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

The Ohio Revised Code also prescribes contribution rates. OPERS members contributed 10% of their gross salaries and the Township contributed an amount equaling 14% of participants' gross salaries. The Township has paid all contributions required through December 31, 2024.

### ***Social Security***

Some Township employees contribute to Social Security. This plan provides retirement benefits, including survivor and disability benefits to participants.

Employees contributed 6.2% of their gross salaries. The Township contributed an amount equal to 6.2% of participants' gross salaries. The Township has paid all contributions required through December 31, 2024.

**Ballville Township**  
*Sandusky County*  
*Notes to the Financial Statements*  
*For the Year Ended December 31, 2024*

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**Note 8 – Postemployment Benefits**

OPERS offers a cost-sharing, multiple-employer defined benefit postemployment plans. OPERS offers a health reimbursement arrangement (HRA) allowance to benefit recipients meeting certain age and service credit requirements. The HRA is an account funded by OPERS that provides tax-free reimbursement for qualified medical expenses such as monthly post-tax insurance premiums, deductibles, co-insurance, and co-pays incurred by eligible benefit recipients and their dependents. For calendar year 2024, the portion of OPERS employer contributions allocated to health care was 0% for members in the traditional pension plan and 2% for members in the combined plan. For 2024, the portion of employer contributions OPERS allocated to health care for members in the member-directed plan was 4%; however, a portion of the health care rate was funded with reserves.

**Note 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.

Amounts grantor agencies pay to the township are subject to audit and adjustment by the grantor. The grantor may require refunding any disallowed costs. Management cannot presently determine amounts grantors may disallow. However, based on prior experience, management believes any refunds would be immaterial.

**Note 10 – Public Entity Risk Pool**

The Township participates in the Ohio Municipal League Group Rating Plan (GRP) for worker's compensation. The pool's business and affairs are conducted by a twenty-six-member Board of Trustees consisting of fifteen mayors, two council members, three administrators, three finance directors, and three law directors which are voted on by the members for staggered two-year terms. The Executive Director of the Ohio Municipal League serves as the coordinator of the Program. Each year the participants pay an enrollment fee to the program to cover the costs of administering the program.

**Note 11 – 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 facilitate effective cash planning and control. At year end, the Township had the following balances.

		Special	
Fund Balances	General	Revenue	Total
Outstanding Encumbrances	\$28,606	\$ 597,218	\$625,824

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

**Ballville Township**  
*Sandusky County, Ohio*  
*Combined Statement of Receipts, Disbursements*  
*and Changes in Fund Balances (Regulatory Cash Basis)*  
*All Governmental Fund Types*  
*For the Year Ended December 31, 2023*

	General	Special Revenue	Capital Projects	Totals - Memorandum Only
<b>Cash Receipts</b>				
Property and Other Local Taxes	\$365,733	\$658,479	\$0	\$1,024,212
Licenses, Permits and Fees	18,345	97,202	0	115,547
Intergovernmental	68,196	279,019	0	347,215
Earnings on Investments	170,975	18,225	0	189,200
Miscellaneous	1,930	46,807	0	48,737
<i>Total Cash Receipts</i>	<u>625,179</u>	<u>1,099,732</u>	<u>0</u>	<u>1,724,911</u>
<b>Cash Disbursements</b>				
Current:				
General Government	185,329	0	0	185,329
Public Safety	0	239,154	0	239,154
Public Works	0	477,670	0	477,670
Health	0	229,003	0	229,003
Conservation-Recreation	132,766	0	79,116	211,882
Capital Outlay	40,204	191,643	0	231,847
<i>Total Cash Disbursements</i>	<u>358,299</u>	<u>1,137,470</u>	<u>79,116</u>	<u>1,574,885</u>
<i>Excess of Receipts Over (Under) Disbursements</i>	<u>266,880</u>	<u>(37,738)</u>	<u>(79,116)</u>	<u>150,026</u>
<b>Other Financing Receipts (Disbursements)</b>				
Sale of Capital Assets	0	2,000	0	2,000
<i>Total Other Financing Receipts (Disbursements)</i>	<u>0</u>	<u>2,000</u>	<u>0</u>	<u>2,000</u>
<i>Net Change in Fund Cash Balances</i>	<u>266,880</u>	<u>(35,738)</u>	<u>(79,116)</u>	<u>152,026</u>
<i>Fund Cash Balances, January 1, Restated</i>	<u>971,092</u>	<u>2,681,525</u>	<u>87,640</u>	<u>3,740,257</u>
<i>Fund Cash Balances, December 31</i>	<u>\$1,237,972</u>	<u>\$2,645,787</u>	<u>\$8,524</u>	<u>\$3,892,283</u>

*See accompanying notes to the basic financial statements*

**Ballville Township**  
*Sandusky County, Ohio*  
*Combined Statement of Additions, Deductions*  
*and Changes in Fund Balances (Regulatory Cash Basis)*  
*All Fiduciary Fund Types*  
*For the Year Ended December 31, 2023*

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	Fiduciary Fund Types		
	Private Purpose Trust	Other Custodial	Totals- Memorandum Only
<b>Additions</b>			
Amounts Received as Fiscal Agent	\$0	\$43,350	\$43,350
<i>Total Additions</i>	<i>0</i>	<i>43,350</i>	<i>43,350</i>
<b>Deductions</b>			
Distributions as Fiscal Agent	0	43,350	43,350
<i>Total Deductions</i>	<i>0</i>	<i>43,350</i>	<i>43,350</i>
<i>Net Change in Fund Balances</i>	<i>0</i>	<i>0</i>	<i>0</i>
<i>Fund Cash Balances, January 1</i>	<i>2,115</i>	<i>287</i>	<i>2,402</i>
<i>Fund Cash Balances, December 31</i>	<i>\$2,115</i>	<i>\$287</i>	<i>\$2,402</i>

*See accompanying notes to the basic financial statements*

**Ballville Township**  
*Sandusky County*  
*Notes to the Financial Statements*  
*For the Year Ended December 31, 2023*

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## **Note 1 – Reporting Entity**

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

### ***Public Entity Risk Pool***

The Township participates in two public entity risk pools. Notes 6 and 10 to the financial statements provides 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, and a combined statement of additions, deductions and changes in fund balances (regulatory cash basis) all fiduciary fund types, which are organized on a fund type basis.

### ***Fund Accounting***

The Township uses funds to maintain its financial records during the year. A fund is defined as a fiscal and accounting entity with a self-balancing set of accounts. The funds of the Township are presented below:

**General Fund** The general fund accounts for and reports all financial resources not accounted for and reported in another fund. The general fund balance is available to the Township for any purpose provided it is expended or transferred according to the general laws of Ohio.

**Special Revenue Funds** These funds account for and report the proceeds of specific revenue sources that are restricted or committed to expenditure for specified purposes other than debt service or capital projects. The Township had the following significant Special Revenue Funds:

**Road and Bridge Fund** The road and bridge fund accounts for and reports receipts of property tax and intergovernmental monies restricted for the maintenance and repair of roads and bridges within the Township.

**Fire & Rescue, Ambulance & EMS Fund** The fire & rescue, ambulance and EMS fund accounts for and reports receipts of property tax and intergovernmental monies restricted for the purpose of providing fire protection and EMS services to the citizens of the Township.

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

**Ballville Township**  
*Sandusky County*  
*Notes to the Financial Statements*  
*For the Year Ended December 31, 2023*

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**Note 2 – Summary of Significant Accounting Policies (continued)**

**Park Development Fund** The park development fund accounts for and reports receipts of monies for the acquisition, development, and rehabilitation of recreational areas to providing proper accommodations to the citizens of the Township.

**Fiduciary Funds** Fiduciary funds include private purpose trust funds and custodial funds. Trust funds account for assets held under a trust agreement meeting certain criteria.

The Township's private purpose trust fund accounts for and reports interest earned on the non-expendable corpus from a trust agreement restricted for the placement of a wreath at the Overmyer Crypts on Decoration Day each year at a minimum of \$20 cost for the wreath as needed.

Custodial funds are purely custodial in nature and are used to report fiduciary activity that are not required to be reported in a trust fund. The Township's custodial fund accounts for monies held by the Township for the reimbursement of employer insurance premiums.

***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 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 (C) permit.

***Budgetary Process***

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

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

***Estimated Resources*** Estimated resources include estimates of cash to be received (budgeted receipts) plus 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 2023 budgetary activity appears in Note 3.

**Ballville Township**  
*Sandusky County*  
*Notes to the Financial Statements*  
*For the Year Ended December 31, 2023*

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**Note 2 – Summary of Significant Accounting Policies (continued)**

***Deposits and Investments***

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

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

***Capital Assets***

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

***Accumulated Leave***

Township employees earn sick and vacation time that can be used for time off. In certain circumstances, such as upon leaving employment or retirement, employees are entitled to cash payments for unused leave. The financial statements do not include a liability for unpaid leave.

***SBITAs***

The Township has entered into noncancelable Subscription-Based Information Technology Arrangements (SBITA) contracts (as defined by GASB 96) for several types of software including contracts related to financial systems. Subscription disbursements are recognized when they are paid.

***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.

***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*** 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.

**Ballville Township**  
*Sandusky County*  
*Notes to the Financial Statements*  
*For the Year Ended December 31, 2023*

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**Note 2 – Summary of Significant Accounting Policies (continued)**

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

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

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

For regulatory purposes, limited disclosure related to fund balance is included in Note 11.

**Note 3 – Budgetary Activity**

Budgetary activity for the year ended December 31, 2023 follows:

2023 Budgeted vs. Actual Receipts			
Fund Type	Budgeted	Actual	Variance
	Receipts	Receipts	
General	\$ 404,960	\$ 625,179	\$ 220,219
Special Revenue	850,950	1,101,732	250,782
Capital Projects	10,000	-	(10,000)

2023 Budgeted vs. Actual Budgetary Basis Disbursements			
Fund Type	Budgetary	Budgetary	Variance
	Appropriation	Disbursements	
General	\$ 676,031	\$ 382,080	\$ 293,951
Special Revenue	2,814,311	1,153,447	1,660,864
Capital Projects	91,639	79,116	12,523

**Ballville Township**  
*Sandusky County*  
*Notes to the Financial Statements*  
*For the Year Ended December 31, 2023*

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**Note 4 – Deposits**

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

	<u>2023</u>
Demand deposits	<u>\$ 500,796</u>
Total deposits	<u>\$ 500,796</u>
STAR Ohio	<u>\$ 3,393,889</u>
Total investments	<u>\$ 3,393,889</u>
Total deposits and investments	<u>\$ 3,894,685</u>

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. At December 31, 2023, the Township does not have any unremitted employee payroll withholdings.

***Deposits***

Deposits are insured by the Federal Depository Insurance Corporation, collateralized by securities specifically pledged by the financial institution to the Township, 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.

**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.

**Ballville Township**  
*Sandusky County*  
*Notes to the Financial Statements*  
*For the Year Ended December 31, 2023*

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## **Note 6 - Risk Management**

### ***Workers' Compensation***

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

### ***Risk Pool Membership***

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

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

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

	<u>2023</u>
Cash and investments	\$ 33,494,457
Actuarial liabilities	10,885,549

## **Note 7 - Defined Benefit Pension Plan**

### ***Ohio Public Employees Retirement System***

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

The Ohio Revised Code also prescribes contribution rates. OPERS members contributed 10% of their gross salaries and the Township contributed an amount equaling 14% of participants' gross salaries. The Township has paid all contributions required through December 31, 2023.

### ***Social Security***

Some Township employees contribute to Social Security. This plan provides retirement benefits, including survivor and disability benefits to participants.

Employees contributed 6.2% of their gross salaries. The Township contributed an amount equal to 6.2% of participants' gross salaries. The Township has paid all contributions required through December 31, 2023.

**Ballville Township**  
*Sandusky County*  
*Notes to the Financial Statements*  
*For the Year Ended December 31, 2023*

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**Note 8 – Postemployment Benefits**

OPERS offers a cost-sharing, multiple-employer defined benefit postemployment plans. OPERS offers a health reimbursement arrangement (HRA) allowance to benefit recipients meeting certain age and service credit requirements. The HRA is an account funded by OPERS that provides tax-free reimbursement for qualified medical expenses such as monthly post-tax insurance premiums, deductibles, co-insurance, and co-pays incurred by eligible benefit recipients and their dependents. For calendar year 2023, the portion of OPERS employer contributions allocated to health care was 0% for members in the traditional pension plan and 2% for members in the combined plan. For 2023, the portion of employer contributions OPERS allocated to health care for members in the member-directed plan was 4%; however, a portion of the health care rate was funded with reserves.

**Note 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.

Amounts grantor agencies pay to the township are subject to audit and adjustment by the grantor. The grantor may require refunding any disallowed costs. Management cannot presently determine amounts grantors may disallow. However, based on prior experience, management believes any refunds would be immaterial.

**Note 10 – Public Entity Risk Pool**

The Township participates in the Ohio Municipal League Group Rating Plan (GRP) for worker's compensation. The pool's business and affairs are conducted by a twenty-six-member Board of Trustees consisting of fifteen mayors, two council members, three administrators, three finance directors, and three law directors which are voted on by the members for staggered two-year terms. The Executive Director of the Ohio Municipal League serves as the coordinator of the Program. Each year the participants pay an enrollment fee to the program to cover the costs of administering the program.

**Note 11 – 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 facilitate effective cash planning and control. At year end, the Township had the following balances.

Fund Balances	Special		
Outstanding Encumbrances	General	Revenue	Total
	\$23,781	\$15,977	\$39,758

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

**Ballville Township**  
*Sandusky County*  
*Notes to the Financial Statements*  
*For the Year Ended December 31, 2023*

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**Note 12 -Fund Balance Adjustments**

In 2023, adjustments were made to correct errors in clearing the checks at year end. This increased the General Fund balance by \$766, the Gasoline Tax Fund by \$92, the Road and Bridge Fund by \$1, and the Cemetery – Oakwood Fund by \$574. Also, the General Fund decreased by \$100,000 and the Special Revenue Oakwood Cemetery Fund increased by \$100,000 due to an error in the prior audit.

**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**

Ballville Township  
Sandusky County  
821 Third Avenue  
Fremont, Ohio 43420

To the Board of Trustees:

We have audited, in accordance with auditing standards generally accepted in the United States of America and 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 of each governmental fund type and the fiduciary fund type combined total as of and for the years ended December 31, 2024 and 2023 and the related notes to the financial statements of Ballville Township, Sandusky County (the Township) and have issued our report thereon dated July 21, 2025, wherein we noted the Township followed financial reporting provisions Ohio Revised Code Section 117.38 and Ohio Administrative Code Section 117-2-03(C) permit.

***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 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 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. Therefore, unidentified material weaknesses or significant deficiencies may exist. We did identify certain a deficiency in internal control, described in the accompanying Schedule of Findings that we consider a material weakness. We consider item 2024-001 to be a material weakness.

*Ballville Township  
Sandusky County  
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**  
Page 2

***Compliance and Other Matters***

As part of obtaining reasonable assurance about whether the Township's financial statements are free of 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 that is required to be reported under *Government Auditing Standards*, which is described in the accompanying Schedule of Findings as item 2024-001.

We also noted certain matters not requiring inclusion in this report that we reported to the Township's management in a separate letter dated July 21, 2025.

***Township's Response to Findings***

*Government Auditing Standards* requires the auditor to perform limited procedures on the Township's response to the findings identified in our audit and described in the accompanying Corrective Action Plan. 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.

*Charles E. Harris and Associates*

***Charles E. Harris and Associates, Inc.***

July 21, 2025

**BALLVILLE TOWNSHIP  
SANDUSKY COUNTY**

**SCHEDULE OF FINDINGS  
December 31, 2024 and 2023**

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

**Finding Number: 2024-001 – Material Weakness**

**Accounting for Homestead and Rollback**

Money provided by the State as a reimbursement for statutory tax credits and reductions granted to real and personal property taxpayers included 10% rollbacks and homestead exemptions. The Uniform Accounting Network (UAN) manual and the Ohio Township Handbook require that such property tax allocation is Intergovernmental and not Property Tax.

In 2023, the Township classified the first half property tax allocation of homestead and rollback for the General and Road and Bridge funds as Property Taxes. In 2024, the Township classified the first and second half property tax allocation of the homestead and rollback for the General, Road and Bridge and Fire Rescue, Ambulance and EMS funds as Property Taxes. These were reclassified as Intergovernmental. The amount reclassified from property tax to intergovernmental are as follows:

2023:	General Fund	\$14,901
	Road and Bridge	\$28,293
2024:	General Fund	\$30,045
	Road and Bridge	\$56,908
	Fire Rescue, Ambulance and EMS	\$31,253

We also noted that certain prior year audit adjustments were not made in the Township records. These have been posted to the accounting system.

We recommend the Fiscal Officer refer to the Ohio Township Handbook, Uniform Accounting Network (UAN) manual and other Auditor of State guidance to determine the proper posting. Also, to help ensure accuracy and reliability in the financial reporting process, we recommend management perform a detailed review of its draft financial statements and notes to the financial statements. Such review should include procedures to ensure that all receipts and disbursements are properly identified and classified on the financial statements. We also recommend that the Township post any audit adjustments in a timely manner.

**Management Response:**

See Corrective Action Plan.

**BALLVILLE TOWNSHIP  
SANDUSKY COUNTY**

**SCHEDULE OF PRIOR AUDIT FINDINGS  
For the Years Ended December 31, 2024 and 2023  
Prepared by Management**

<b>Finding Number</b>	<b>Finding Summary</b>	<b>Status</b>	<b>Additional Information</b>
2022-001	Material Weakness and Non-Compliance - Payroll certification	Partially corrected	See Management Letter
2022-002	Material Weakness - Accounting for American Rescue Plan Grant	No longer valid	No new ARPA grants received
2022-003	Non-Compliance – 5705.41(D) - Certification of funds	Corrected	

**BALLVILLE TOWNSHIP  
SANDUSKY COUNTY**

**CORRECTIVE ACTION PLAN  
For the Years Ended December 31, 2024 and 2023  
Prepared by Management**

<b>Finding Number</b>	<b>Planned Corrective Action</b>	<b>Anticipated Completion Date</b>	<b>Responsible Contact Person</b>
2024-001	I know I need to get better at this and learning every day. Will follow up with whatever needs to be cleaned up.	Immediately	Tom Ackerman, Fiscal Officer

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# OHIO AUDITOR OF STATE KEITH FABER



BALLVILLE TOWNSHIP

SANDUSKY COUNTY

## AUDITOR OF STATE OF OHIO CERTIFICATION

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



Certified for Release 12/23/2025

65 East State 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)