



OHIO AUDITOR OF STATE
KEITH FABER



PEASE TOWNSHIP
BELMONT COUNTY

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OHIO AUDITOR OF STATE KEITH FABER



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INDEPENDENT AUDITOR'S REPORT

Pease Township
Belmont County
PO Box 176
69813 Forest Dr.
Martins Ferry, OH 43935

To the Board of Trustees:

Report on the Audit of the Financial Statements

Unmodified and Adverse Opinions

We have audited the financial statements of Pease Township, Belmont County, Ohio (the Township), which comprises the cash balances, receipts and disbursements for each governmental fund type as of and for the year ended December 31, 2022, 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 type as of and for the year ended December 31, 2022, and the related notes to the financial statements, in accordance with the financial reporting provisions which Ohio Revised Code § 117.38 and Ohio Administrative Code § 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, 2022, or the changes in financial position thereof for the year 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 § 117.38 and Ohio Administrative Code § 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 § 117.38 and Ohio Administrative Code § 117-2-03(C) permit. Management is also responsible for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

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

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS and *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.

Supplementary Information

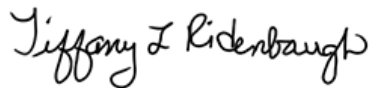
Our audit was conducted for the purpose of forming opinions on the Township's financial statements. The Schedule of Expenditures of Federal Awards as required by Title 2 U.S. Code of Federal Regulations (CFR) Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards is presented for purposes of additional analysis and is not a required part of the financial statements.

Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, this schedule is fairly stated in all material respects in relation to the financial statements as a whole.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated September 24, 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.

KEITH FABER
Ohio Auditor of State



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

September 24, 2025

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**PEASE TOWNSHIP
BELMONT COUNTY**

**COMBINED STATEMENT OF RECEIPTS, DISBURSEMENTS
AND CHANGES IN FUND BALANCES (REGULATORY CASH BASIS)
ALL GOVERNMENTAL FUND TYPES
FOR THE YEAR ENDED DECEMBER 31, 2022**

	General	Special Revenue	Capital Projects	Totals (Memorandum Only)
Cash Receipts				
Property and Other Local Taxes	\$23,033	\$604,119	\$0	\$627,152
Licenses, Permits and Fees	40,482	0	0	40,482
Intergovernmental	61,733	1,294,336	23,500	1,379,569
Miscellaneous	26,629	155,510	0	182,139
<i>Total Cash Receipts</i>	<u>151,877</u>	<u>2,053,965</u>	<u>23,500</u>	<u>2,229,342</u>
Cash Disbursements				
Current:				
General Government	120,658	59,054	0	179,712
Public Safety	27,340	77,737	0	105,077
Public Works	800	351,150	0	351,950
Capital Outlay	5,000	1,318,555	0	1,323,555
Debt Service:				
Principal Retirement	0	5,100	0	5,100
Interest and Fiscal Charges	0	699	0	699
<i>Total Cash Disbursements</i>	<u>153,798</u>	<u>1,812,295</u>	<u>0</u>	<u>1,966,093</u>
<i>Excess of Receipts Over (Under) Disbursements</i>	(1,921)	241,670	23,500	263,249
Other Financing Receipts (Disbursements)				
Sale of Bonds	0	0	62,000	62,000
Other Financing Sources	1,000	0	0	1,000
<i>Total Other Financing Receipts (Disbursements)</i>	<u>1,000</u>	<u>0</u>	<u>62,000</u>	<u>63,000</u>
<i>Net Change in Fund Cash Balances</i>	(921)	241,670	85,500	326,249
<i>Fund Cash Balances, January 1</i>	<u>263,369</u>	<u>1,082,924</u>	<u>0</u>	<u>1,346,293</u>
<i>Fund Cash Balances, December 31</i>	<u><u>\$262,448</u></u>	<u><u>\$1,324,594</u></u>	<u><u>\$85,500</u></u>	<u><u>\$1,672,542</u></u>

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

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Pease Township
Belmont County
Notes to the Financial Statements
For the Year Ended December 31, 2022

Note 1- Reporting Entity

The constitution and laws of the State of Ohio establish the rights and privileges of Pease Township, Belmont County, as a body corporate and politic. A publicly elected three-member Board of Trustees directs the Township. The Township provides road and bridge maintenance and fire protection and emergency medical services. The Township contracts with Bridgeport, Brookside, Sunset Heights and Wolfhurst Fire Departments to provide fire and emergency services.

Joint Ventures, Jointly Governed Organizations, Public Entity Risk Pool and Related Organizations

The Township participates in OTARMA (Ohio Township Association Risk Management Authority), a public entity risk pool. OTARMA is a risk-sharing pool available to Ohio townships for insurance coverage. The township's management believes these financial statements present all activities for which the township is financially accountable.

Note 2- Summary of Significant Accounting Policies

Basis of Presentation

The Township's financial statements consist of a combined statement of receipts, disbursements and changes in fund balances (regulatory cash basis) for all governmental fund types.

Fund Accounting

The Township uses 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:

Gasoline Tax Fund -The gas tax fund accounts for and reports that portion of the State gasoline tax restricted for maintenance and repair of roads within the Township.

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

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

FEMA Fund- This fund receives Federal and State grant money through the Ohio Department of Public Safety for a FEMA Grant due to flooding in February of 2018 and February of 2019 and was declared a presidential state of emergency.

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.

Pease Township
Belmont County
Notes to the Financial Statements
For the Year Ended December 31, 2022

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 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 recognizes disbursements when paid rather than when a liability is incurred. Budgetary presentations report budgetary expenditures when a commitment is made (i.e., when an encumbrance is approved).

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

Budgetary Process

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

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

Estimated Resources- Estimated resources include estimates of cash to be received (budgeted receipts) plus unencumbered cash as of January 1. The County Budget Commission must approve estimated resources.

Encumbrances - The Ohio Revised Code requires the Township to reserve (encumber) appropriations when individual commitments are made. Encumbrances outstanding at year end are carried over, and need not be reappropriated.

Capital Assets

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

Accumulated Leave

In certain circumstances, such as upon leaving employment, employees are entitled to cash payments for unused leave. The financial statements do not include a liability for unpaid leave.

Fund Balance

Fund balance is divided into five classifications based primarily on the extent to which the Township must observe constraints imposed upon the use of its governmental-fund resources. The classifications are as follows:

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

Restricted Fund balance is *restricted* when constraints placed on the use of resources are either externally imposed by creditors (such as through debt covenants), grantors, contributors, or laws or regulations of other governments; or is imposed by law through constitutional provisions.

Pease Township
Belmont County
Notes to the Financial Statements
For the Year Ended December 31, 2022

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

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

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

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

Note 3- Compliance

Contrary to Ohio Rev. Code § 5705.10(D), the Township inappropriately reimbursed \$130,021 to the General Fund as Miscellaneous Receipts from the FEMA Fund and should have disbursed an additional \$21,489 as Capital Outlay to the Gasoline Tax and Road and Bridge Funds in the amount of \$79,507 and \$72,003, respectively, as Miscellaneous Receipts.

Also contrary to Ohio Rev. Code § 5705.38(A) and Ohio Rev. Code § 5705.41(B), the Board of Trustees did not approve or sign an appropriation resolution; therefore, all expenditures of the Township exceeded appropriations as of December 31, 2022.

Note 4- Budgetary Activity

Budgetary activity for the year ending December 31, 2022 follows:

2022 Budgeted vs. Actual Receipts			
Fund Type	Budgeted Receipts	Actual Receipts	Variance
General	\$156,539	\$152,877	(\$3,662)
Special Revenue	1,466,626	2,053,965	587,339
Capital Projects	0	85,500	85,500
Total	<u>\$1,623,165</u>	<u>\$2,292,342</u>	<u>\$669,177</u>

Pease Township
Belmont County
Notes to the Financial Statements
For the Year Ended December 31, 2022

2022 Budgeted vs. Actual Budgetary Basis Expenditures			
<u>Fund Type</u>	<u>Appropriation Authority</u>	<u>Budgetary Expenditures</u>	<u>Variance</u>
General	\$455	\$153,798	(\$153,343)
Special Revenue	4,177	1,812,295	(1,808,118)
Total	<u>\$4,632</u>	<u>\$1,966,093</u>	<u>(\$1,961,461)</u>

Note 5- Deposits and Investments

The Township maintains a deposit and investments pool all funds use. The Ohio Revised Code prescribes allowable deposits and investments. The Township had demand deposits in the amount of \$1,672,542 as of December 31, 2022.

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

At December 31, 2022, \$490,458 of deposits were not insured or collateralized. The Township's financial institution participates in the Ohio Pooled Collateral System and was approved for a reduced collateral floor of 50 percent resulting in the uninsured and uncollateralized balance.

Note 6- Property Taxes

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

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

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

Note 7- Risk Management

The township is exposed to various risks of property and casualty losses, and injuries to employees. The township insures against injuries to employees through the Ohio Bureau of Worker's Compensation.

Risk Pool Membership

The (local entity) 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 (local entity's) policy. The Pool covers the following risks:

- General liability and casualty
- Public official's liability
- Cyber

Pease Township
Belmont County
Notes to the Financial Statements
For the Year Ended December 31, 2022

- 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>2022</u>
Cash and investments	\$32,288,098
Actuarial liabilities	\$9,146,434

Pease Township's contribution for 2022 was \$17,088.

Note 8- Defined Benefit Pension Plan

Ohio Public Employees Retirement System

Three full time employees and one temporary employee belong to the Ohio Public Retirement System (OPERS). OPERS is a cost-sharing, multiple-employer plan. The Ohio Revised Code prescribes this plan's benefits, which include post-retirement health care and survivor and disability benefits.

The Ohio Revised Code also prescribes contribution rates. OPERS members contributed 14% of their gross salaries and the Township contributed an amount equaling 10% of participants' gross salaries. The Township has paid all contributions required through December 2022.

Note 9 – Postemployment Benefits

OPERS offers cost-sharing, multiple-employer defined benefit postemployment plans, which include multiple health care plans including medical coverage, prescription drug coverage, deposits to a Health Reimbursement Arrangement, and Medicare Part B premium reimbursements, to qualifying benefit recipients. The portion of employer contributions allocated to health care for OPERS members in the traditional pension plan and combined plan was 0 percent during calendar year 2022. The portion of employer contributions allocated to health care for OPERS members in the member-directed plan was 4.0 percent during calendar year 2022.

Note 10- Debt

Debt outstanding at December 31, 2022 was as follows:

	<u>Principal</u>	<u>Interest Rate</u>
General Obligation Bonds 2015	\$16,400	3.25%
General Obligation Bonds 2022	\$62,000	2.13%
Total	<u>\$78,400</u>	

The Township issued general obligation bonds to finance the purchase of a new dump trucks for township road maintenance. The Township's taxing authority collateralized the bonds.

Pease Township
Belmont County
Notes to the Financial Statements
For the Year Ended December 31, 2022

Amortization

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

Year Ending December 31:	USDA General Obligation Bonds 2015	USDA General Obligation Bonds 2022	Total
2023	5,833	6,827	12,660
2024	5,861	7,002	12,863
2025	5,782	6,975	12,757
2026	0	6,850	6,850
2027	0	7,025	7,025
2028-2032	0	34,712	34,712
Total	<u>\$17,476</u>	<u>\$69,391</u>	<u>\$86,867</u>

Note 11 - Construction and Contractual Commitments

The Township has outstanding FEMA construction commitments for various road projects within the Township as of December 31, 2022.

Note 12 – Contingent Liabilities

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

Note 13 – COVID-19

The United States and the State of Ohio declared a state of emergency in March of 2020 due to the COVID-19 pandemic. The financial impact of COVID-19 and the continuing emergency measures will impact subsequent periods of the Township. The Township's investment portfolio fluctuates with market conditions, and due to market volatility, the amount of gains or losses that will be realized in subsequent periods, if any, cannot be determined. In addition, the impact on the Township's future operating costs, revenues, and additional recovery from emergency funding, either federal or state, cannot be estimated.

**PEASE TOWNSHIP
BELMONT COUNTY**

**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED DECEMBER 31, 2022**

FEDERAL GRANTOR Pass Through Grantor Program / Cluster Title	Federal AL Number	Pass Through Entity Identifying Number	Total Federal Expenditures
U.S. DEPARTMENT OF TREASURY			
Coronavirus State and Local Fiscal Recovery Funds	21.027	n/a	\$14,851
Total U.S. Department of Treasury			14,851
U.S. DEPARTMENT OF HOMELAND SECURITY			
<i>Passed Through Ohio Emergency Management Agency:</i>			
Disaster Grants - Public Assistance (Presidentially Declared Disasters):			
Disaster Assistance	97.036	FEMA-4360-DR	412,621
		FEMA-4424-DR	371,977
Total Disaster Grants - Public Assistance (Presidentially Declared Disasters)			784,598
Total U.S. Department of Homeland Security			784,598
Total Expenditures of Federal Awards			\$799,449

The accompanying notes are an integral part of this schedule.

**PEASE TOWNSHIP
BELMONT COUNTY**

**NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
2 CFR 200.510(b)(6)
FOR THE YEAR ENDED DECEMBER 31, 2022**

NOTE A - BASIS OF PRESENTATION

The accompanying Schedule of Expenditures of Federal Awards (the Schedule) includes the federal award activity of Pease Township (the Township) under programs of the federal government for the year ended December 31, 2022. The information on this Schedule is prepared in accordance with the requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Because the Schedule presents only a selected portion of the operations of the Township, it is not intended to and does not present the financial position, changes in net position, or cash flows of the Township.

NOTE B - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Expenditures reported on the Schedule are reported on the cash basis of accounting. Such expenditures are recognized following the cost principles contained in Uniform Guidance wherein certain types of expenditures may or may not be allowable or may be limited as to reimbursement.

Note C - INDIRECT COST RATE

Pease Township has elected not to use the 10-percent de minimis indirect cost rate as allowed under the Uniform Guidance.

NOTE D - MATCHING REQUIREMENTS

Certain Federal programs require the Township to contribute non-Federal funds (matching funds) to support the Federally-funded programs. The Township has met its matching requirements. The Schedule does not include the expenditure of non-Federal matching funds.

OHIO AUDITOR OF STATE KEITH FABER

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

Pease Township
Belmont County
PO Box 176
69813 Forest Dr.
Martins Ferry, OH 43935

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 (*Government Auditing Standards*), the financial statements of the cash balances, receipts, and disbursements for each governmental fund type as of and for the year ended December 31, 2022, and the related notes to the financial statements of Pease Township, Belmont County, Ohio (the Township) and have issued our report thereon dated September 24, 2025, wherein we noted the Township followed financial reporting provisions Ohio Rev. Code § 117.38 and Ohio Admin. Code 117-2-03(C) permit.

Report on Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered the Township's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the 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 and therefore, material weaknesses or significant deficiencies may exist that were not identified. We identified certain deficiencies in internal control, described in the accompanying Schedule of Findings as items 2022-001 through 2022-004 that we consider to be material weaknesses.

Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether the Township's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit and accordingly, we do not express such an opinion. The results of our tests disclosed instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards* and which are described in the accompanying Schedule of Findings as items 2022-001 and 2022-002.

Township's Response to Findings

Government Auditing Standards requires the auditor to perform limited procedures on the Township's responses to the findings identified in our audit and described in the accompanying Corrective Action Plan. The Township's responses were not subjected to the other auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on the responses.

Purpose of this Report

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

KEITH FABER
Ohio Auditor of State



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

September 24, 2025

OHIO AUDITOR OF STATE KEITH FABER



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INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE WITH REQUIREMENTS APPLICABLE TO THE MAJOR FEDERAL PROGRAM AND ON INTERNAL CONTROL OVER COMPLIANCE REQUIRED BY THE UNIFORM GUIDANCE

Pease Township
Belmont County
PO Box 176
69813 Forest Dr.
Martins Ferry, OH 43935

To the Board of Trustees:

Report on Compliance for the Major Federal Program

Qualified Opinion

We have audited Pease Township's, Belmont County, (Township) compliance with the types of compliance requirements identified as subject to audit in the U.S. Office of Management and Budget (OMB) *Compliance Supplement* that could have a direct and material effect on Pease Township's major federal program for the year ended December 31, 2022. Pease Township's major federal program is identified in the *Summary of Auditor's Results* section of the accompanying Schedule of Findings.

Qualified Opinion on Disaster Grants – Public Assistance

In our opinion, except for the noncompliance described in the *Basis for Qualified Opinion* section of our report, Pease Township complied, in all material respects, with the compliance requirements referred to above that could have a direct and material effect on AL #97.036 – Disaster Grants – Public Assistance for the year ended December 31, 2022.

Basis for Qualified Opinion

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America (GAAS); the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States (*Government Auditing Standards*); and the audit requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Our responsibilities under those standards and the Uniform Guidance are further described in the *Auditor's Responsibilities for the Audit of Compliance* section of our report.

We are required to be independent of the Township and to meet our other ethical responsibilities, in accordance with 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 qualified opinion on compliance for the major federal program. Our audit does not provide a legal determination of the Township's compliance with the compliance requirements referred to above.

Matters Giving Rise to Qualified Opinion on Disaster Grants – Public Assistance

As described in finding 2022-005 in the accompanying Schedule of Findings, the Township did not comply with requirements regarding activities allowed or unallowed and allowable costs/cost principles applicable to its Disaster Grants – Public Assistance major federal program.

Compliance with such requirements is necessary, in our opinion, for the Township to comply with requirements applicable to that program.

Responsibilities of Management for Compliance

The Township's Management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules, and provisions of contracts or grant agreements applicable to the Township's federal programs.

Auditor's Responsibilities for the Audit of Compliance

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on the Township's compliance based on our audit. 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, *Government Auditing Standards*, and the Uniform Guidance will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material, if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about the Township's compliance with the requirements of the major federal program as a whole.

In performing an audit in accordance with GAAS, *Government Auditing Standards*, and the Uniform Guidance, we:

- exercise professional judgment and maintain professional skepticism throughout the audit.
- identify and assess the risks of material noncompliance, 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 Township's compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- obtain an understanding of the Township's internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of the Township's internal control over compliance. Accordingly, no such opinion is expressed.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies and material weaknesses in internal control over compliance that we identified during the audit.

Other Matters

Government Auditing Standards requires the auditor to perform limited procedures on the Township's response to the noncompliance finding identified in our compliance audit described in the accompanying Corrective Action Plan. The Township's response was not subjected to the other auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on the response.

Report on Internal Control Over Compliance

Our consideration of internal control over compliance was for the limited purpose described in the *Auditor's Responsibilities for the Audit of Compliance* section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance and therefore, material weaknesses or significant deficiencies may exist that were not identified. However, as discussed below, we did identify a certain deficiency in internal control over compliance that we consider to be a material weakness.

A deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. *A material weakness in internal control over compliance* is a deficiency, or combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. *A significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance. We consider the deficiency in internal control over compliance described in the accompanying Schedule of Findings as item 2022-005, to be a material weakness.

Our audit was not designed for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, no such opinion is expressed.

Government Auditing Standards requires the auditor to perform limited procedures on the Township's response to the internal control over compliance finding identified in our audit described in the accompanying Corrective Action Plan. The Township's response was not subjected to the other auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on the response.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of this testing based on the requirements of the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.

KEITH FABER
Ohio Auditor of State



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

September 24, 2025

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**PEASE TOWNSHIP
BELMONT COUNTY**

**SCHEDULE OF FINDINGS
2 CFR § 200.515
DECEMBER 31, 2022**

1. SUMMARY OF AUDITOR'S RESULTS

(d)(1)(i)	Type of Financial Statement Opinion	Unmodified
(d)(1)(ii)	Were there any material weaknesses in internal control reported at the financial statement level (GAGAS)?	Yes
(d)(1)(ii)	Were there any significant deficiencies in internal control reported at the financial statement level (GAGAS)?	No
(d)(1)(iii)	Was there any reported material noncompliance at the financial statement level (GAGAS)?	Yes
(d)(1)(iv)	Were there any material weaknesses in internal control reported for major federal programs?	Yes
(d)(1)(iv)	Were there any significant deficiencies in internal control reported for major federal programs?	No
(d)(1)(v)	Type of Major Programs' Compliance Opinion	Qualified
(d)(1)(vi)	Are there any reportable findings under 2 CFR § 200.516(a)?	Yes
(d)(1)(vii)	Major Programs (list): <ul style="list-style-type: none"> AL #97.036 – Disaster Grants – Public Assistance (Presidentially Declared Disasters) 	
(d)(1)(viii)	Dollar Threshold: Type A/B Programs	Type A: > \$ 750,000 Type B: all others
(d)(1)(ix)	Low Risk Auditee under 2 CFR § 200.520?	No

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

FINDING NUMBER 2022-001

Noncompliance and Material Weakness

Ohio Rev. Code § 5705.10(D) provides in part that all revenue derived from a source other than the general property tax and which the law prescribes shall be used for a particular purpose, shall be paid into a special fund for such purpose.

**PEASE TOWNSHIP
BELMONT COUNTY**

**SCHEDULE OF FINDINGS
2 CFR § 200.515
DECEMBER 31, 2022
(Continued)**

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

**FINDING NUMBER 2022-001
(Continued)**

Noncompliance and Material Weakness (Continued)

The Township inappropriately reimbursed \$130,021 to the General Fund as Miscellaneous Receipts from the FEMA Fund and should have disbursed an additional \$21,489 as Capital Outlay to the Gasoline Tax and Road and Bridge Funds in the amounts of \$79,507 and \$72,003, respectively, as Miscellaneous Receipts. This audit adjustment, which is significant to the opinion units, and with which management agrees, is reflected in the financial statement and in the accounting system of the Township.

The lack of controls over the posting of financial transactions decreases the reliability of financial data at year-end and can result in undetected errors and irregularities.

The Township should implement controls to help ensure all transactions are reviewed to help ensure posting to the proper funds.

Officials' Response: See Corrective Action Plan.

FINDING NUMBER 2022-002

Noncompliance and Material Weakness

Ohio Rev. Code § 5705.38(A) requires that on or about the first day of each fiscal year, an appropriation measure is to be passed. If the taxing authority wants to postpone the passage of the annual appropriation measure until an amended certificate is received from the County Budget Commission based upon the actual year end balances, it may pass a temporary appropriation measure for meeting the ordinary expenses until no later than April 1.

Ohio Rev. Code § 5705.41(B) prohibits a subdivision or taxing authority unit from making any expenditure of money unless it has been appropriated in accordance with the Ohio Revised Code.

For the year ended December 31, 2022, the Board of Trustees did not approve or sign an appropriation resolution. Further, the minute record did not indicate any approval of an appropriation resolution. Due to inadequate policies and procedures in approving appropriations, all expenditures of the Township exceeded appropriations as of December 31, 2022.

The Board of Trustees should adopt an appropriation resolution on or about the first day of the fiscal year to ensure expenditures made by the Township were made with the legal authority to spend, and this approval should be included in the minutes. The Board should closely monitor expenditures and appropriations and make the necessary appropriation amendments, if possible, to reduce the likelihood of expenditures exceeding appropriations.

Officials' Response: See Corrective Action Plan

**PEASE TOWNSHIP
BELMONT COUNTY**

**SCHEDULE OF FINDINGS
2 CFR § 200.515
DECEMBER 31, 2022
(Continued)**

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

FINDING NUMBER 2022-003

Material Weakness

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

Sound accounting practices require accurately posting estimated receipts and appropriations to the ledgers to provide information for budget versus actual comparison and to allow the Board to make informed decisions regarding budgetary matters.

The appropriation resolution and subsequent amendments establish the legal spending authority of the Township and the appropriation ledger provides the process by which the Township controls spending, it is therefore necessary the amounts appropriated by the Board are precisely stated and accurately posted to the appropriation ledger.

The Fiscal Officer posted appropriations to the accounting system without the Board of Trustees formally approving any appropriation resolution, which resulted in variances with the amounts recorded in the accounting system for all funds and the note disclosure.

The original certificate and amendments establish the amounts available for expenditures for the Township and the receipts ledger provides the process by which the Township controls what is available, it is therefore necessary the amounts estimated by the County Budget Commission are posted accurately to the receipts ledger.

On December 31, 2022, estimated receipts as posted to the accounting system did not agree to the Certificate of Estimated Resources as follows:

Fund	Estimated Receipts per Amended Certificate	Estimated Receipts Posted to the Accounting System	Variance
Fire Levy	\$0	\$19,237	(\$19,237)
Fire District #2 Levy	\$0	\$24,656	(\$24,656)
Brookside #6	\$0	\$1,495	(\$1,495)
Fire District #2 Operating Levy 2003	\$0	\$76,655	(\$76,655)
Coronavirus Relief Fund ARF	\$0	\$881	(\$881)

The Township did not have procedures in place to accurately post authorized budgetary measures to the accounting system. The appropriations entered into the accounting system were not approved by the Board. Additionally, the above estimated receipts entered into the system were not approved on the Certificate of Estimated Resources.

PEASE TOWNSHIP
BELMONT COUNTY

SCHEDULE OF FINDINGS
2 CFR § 200.515
DECEMBER 31, 2022
(Continued)

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

**FINDING NUMBER 2022-003
(Continued)**

Failure to accurately post the appropriations and estimated resources to the ledgers could result in overspending and negative cash balances. In addition, this could lead to inaccurate reporting of the budgetary information in the financial statements.

To effectively control the budgetary cycle and to maintain accountability over receipts and expenditures, the Township should only post to the ledgers, on a timely basis, estimated resources as certified by the budget commission and appropriations approved by the Board. The Township should then monitor budget versus actual reports to help ensure amended certificates of resources and appropriations have been properly posted to the ledgers.

Officials' Response: See Corrective Action Plan.

FINDING NUMBER 2022-004

Material Weakness

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

All local public offices should maintain an accounting system and accounting records sufficient to enable the public office to identify, assemble, analyze, classify, record and report its transactions, maintain accountability for the related assets, document compliance with finance-related legal and contractual requirements and prepare financial statements.

The Ohio Township Handbook provides suggested account classifications. These accounts classify receipts by fund and source (property taxes or intergovernmental revenue, for example); classify disbursements by fund, program (general government, for example) or object (personal services, for example); and provides suggested fund balance classifications and clarifies the existing governmental fund type definitions. Using these classifications and the aforementioned accounting records will provide the Township with information required to monitor compliance with the budget and prepare annual reports in the format required by the Auditor of State.

The Township did not always record receipts and disbursements into accurate classifications on the financial statements.

Errors were noted in the Township's financial statements as of December 31, 2022 that required the following audit reclassifications and adjustments to be made to the financial statements:

- Grant revenue was improperly classified as Miscellaneous and should have been classified as Intergovernmental totaling \$10,500 within the General Fund.
- Equipment bonds in the amount of \$62,000 were improperly classified as Intergovernmental and should have been classified as Sale of Bonds within the 2022 Dump Truck Purchase Fund.

**PEASE TOWNSHIP
BELMONT COUNTY**

**SCHEDULE OF FINDINGS
2 CFR § 200.515
DECEMBER 31, 2022
(Continued)**

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

**FINDING NUMBER 2022-004
(Continued)**

Material Weakness (Continued)

- The Township made a payment to Ohio Public Employees Retirement System in the amount of \$7,824 that was not recorded in the accounting system. This payment should have been posted to the General Fund as General Government and reduced ending cash fund balance.
- Beginning fund balance and ending fund balance in the Fire Levy Fund was understated by \$143 due to a fund balance adjustment posted by the Township.
- Equipment purchased for the Fire Department totaling \$10,000, was improperly classified as General Government and should have been classified as Public Safety within the General Fund.
- Federal Emergency Management Agency (FEMA) project disbursements in the amount of \$5,000, \$86,605 and \$78,432 were improperly classified as General Government within the General Fund, and Public Works within the Gasoline Tax Fund and Road and Bridge Fund, respectively, and should have been classified as Capital Outlay within each fund.

These adjustments/ reclassifications have been agreed to by management, and the financial statements have been adjusted accordingly.

We also noted insignificant reclassifications that were not posted to the financial statements as follows:

- The Township improperly classified \$14,501 of County levied motor vehicle license tax as Property and Other Local Taxes that should have been classified as Intergovernmental within the Permissive Motor Vehicle License Tax Fund.
- Homestead and rollback receipts were improperly classified as Property and Other Local Taxes and should have been classified as Intergovernmental in the amounts of \$2,526, \$30,195, and \$934 in the General, Road and Bridge, and Fire Levy funds, respectively.

By not properly reporting financial activity could result in material misstatements occurring and remaining undetected and the risk that management would not be provided an accurate picture of the Township's financial position and operations.

The Township should take the necessary steps to ensure that all receipts and disbursements are properly presented and disclosed in the Township's financial statements.

Officials' Response: See Corrective Action Plan.

PEASE TOWNSHIP
BELMONT COUNTY

SCHEDULE OF FINDINGS
2 CFR § 200.515
DECEMBER 31, 2022
(Continued)

3. FINDINGS FOR FEDERAL AWARDS

1. Activities Allowed or Unallowed and Allowable Costs / Cost Principles

Finding Number:	2022-005
Assistance Listing Number and Title:	AL #97.036 - Disaster Grants – Public Assistance (Presidentially Declared Disasters)
Federal Award Identification Number / Year:	FEMA-4360-DR / FEMA-4424-DR
Federal Agency:	US Department of Homeland Security
Compliance Requirement:	Activities Allowed or Unallowed and Allowable Costs/Cost Principles
Pass-Through Entity:	Ohio Emergency Management Agency
Repeat Finding from Prior Audit?	No

Noncompliance and Material Weakness

2 CFR § 200.303 (a) states, in part, the non-Federal entity must establish and maintain effective internal control over the federal award that provides reasonable assurance that the non-federal entity is managing the federal award in compliance with federal statutes, regulations, and the terms and conditions of the federal award.

2 CFR 200.302(b)(7) requires written procedures for determining the allowability of costs in accordance with Subpart E-Cost Principles of this part and the terms and conditions of the Federal award.

In addition, maintaining organized documentation and support for federal transactions is essential in assuring the Townships Schedule of Federal Awards is complete and accurate and that costs and activities are allowable.

We noted that the Township did not maintain underlying documentation and support for 4 of 7 nonpayroll FEMA expenditures. However, we were able to obtain such invoices directly from the Ohio Emergency Management Agency to determine allowability. For the remaining three invoices that the Township did maintain support for, there was no indication that management reviewed these expenditures for allowability.

This weakness could result in unallowable expenditures being charged to the FEMA grant.

Formal written procedures should be developed, implemented, and consistently applied to the approval of federal grant expenditures prior to payment. Procedures should include how approvals by management or administrators are documented for each expenditure and the approvals should be made by personnel knowledgeable about the federal program. Implementing a formal control process with help ensure only allowable expenditures are made using federal grant funds. The Township should also maintain all invoices for transactions to ensure allowability.

Officials' Response: See Corrective Action Plan.

BOARD OF TRUSTEES

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740-359-8417 740-391-0250

AMANDA MURRAY, FISCAL OFFICER
740-633-1204

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Martins Ferry, OH 43935
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SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS 2 CFR § 200.511(b) DECEMBER 31, 2022

Finding Number	Finding Summary	Status	Additional Information
2021-001	Finding for Recovery – Repaid Under audit	Corrected.	
2021-002	Ohio. Rev. Code § 5705.10(D) – Revenues posted to the incorrect fund	Not Corrected.	Will make fund adjustments and closely follow Auditor Bulletins for information on revenue postings in the future.
2021-003	Ohio Rev. Code § 5705.39 – Appropriations exceeded estimated resources	Corrected.	
2021-004	Ohio Rev. Code § 5705.41 (B)– Expenditures Exceeded Appropriations	Not Corrected.	Will be sure to adjust appropriations with the County Auditor in the future so to not exceed.
2021-005	Material Weakness regarding approved budgetary amounts not being posted to the system correctly.	Not Corrected.	Will review amounts more closely before postings to the system to prevent inaccurate balances.

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CORRECTIVE ACTION PLAN 2 CFR § 200.511(c) December 31, 2022

Finding Number:	2022-001
Planned Corrective Action:	Will ensure to follow the State Auditor's bulletins and post FEMA monies to the correct fund.
Anticipated Completion Date:	December 31, 2023
Responsible Contact Person:	Amanda Murray, Fiscal Officer
Finding Number:	2022-002
Planned Corrective Action:	Will have the Board of Trustees approve and sign the appropriations and make note of it in the minutes.
Anticipated Completion Date:	December 31, 2023
Responsible Contact Person:	Amanda Murray, Fiscal Officer
Finding Number:	2022-003
Planned Corrective Action:	Will post appropriations and estimated resources in UAN correctly in the future.
Anticipated Completion Date:	December 31, 2023
Responsible Contact Person:	Amanda Murray, Fiscal Officer
Finding Number:	2022-004
Planned Corrective Action:	Will post expenditures and receipts in the correct line items in UAN in the future.
Anticipated Completion Date:	December 31, 2023
Responsible Contact Person:	Amanda Murray, Fiscal Officer
Finding Number:	2022-005
Planned Corrective Action:	Will have a policy for FEMA allowable expenditures in the future.
Anticipated Completion Date:	December 31, 2023
Responsible Contact Person:	Amanda Murray, Fiscal Officer

OHIO AUDITOR OF STATE KEITH FABER



PEASE TOWNSHIP

BELMONT 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 10/14/2025

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