





**SALINE TOWNSHIP  
JEFFERSON COUNTY**

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## INDEPENDENT AUDITOR'S REPORT

Saline Township  
Jefferson County  
P.O. Box 177  
Hammondsville, Ohio 43930

To the Board of Trustees:

### Report on the Audit of the Financial Statements

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

We have audited the financial statements of Saline Township, Jefferson County, Ohio (the Township), which comprises the cash balances, receipts and disbursements for each governmental fund type as of and for the years ended December 31, 2023 and 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 fund type as of and for the years ended December 31, 2023 and 2022, 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, 2023 and 2022, 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.

***Emphasis of Matter***

As discussed in Notes 12 and 12 to the 2023 and 2022 financial statements, the financial impact of COVID-19 and the continuing emergency measures may impact subsequent periods of the Township. We did not modify our opinion regarding this matter.

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

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

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

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

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS and the financial audit standards in the Comptroller General of the United States' *Government Auditing Standards* will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with GAAS and *Government Auditing Standards*, we

- exercise professional judgment and maintain professional skepticism throughout the audit.
- identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Township's internal control. Accordingly, no such opinion is expressed.
- evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the Township's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

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

In accordance with *Government Auditing Standards*, we have also issued our report dated February 3, 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  
Auditor of State  
Columbus, Ohio

February 3, 2025

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SALINE TOWNSHIP, JEFFERSON COUNTY  
**Combined Statement of Receipts, Disbursements and**  
For the Year Ended December 31, 2023

	<u>General</u>	<u>Special Revenue</u>	<u>(Memorandum</u>
<b>Cash Receipts</b>			
Property and Other Local Taxes	\$456,354	\$539,523	\$995,877
Charges for Services	0	5,700	5,700
Licenses, Permits and Fees	4,254	36,367	40,621
Fines and Forfeitures	13,509	0	13,509
Intergovernmental	56,853	156,040	212,893
Earnings on Investments	4,257	487	4,744
Miscellaneous	7,159	6,329	13,488
<i>Total Cash Receipts</i>	<u>542,386</u>	<u>744,446</u>	<u>1,286,832</u>
<b>Cash Disbursements</b>			
Current:			
General Government	370,169	326,212	696,381
Public Safety	100,624	220,835	321,459
Public Works		131,981	131,981
Health		390	390
Human Services		3,753	3,753
Capital Outlay		322	322
Debt Service:			
Principal Retirement	14,400	12,422	26,822
Interest and Fiscal Charges	995	345	1,340
<i>Total Cash Disbursements</i>	<u>486,188</u>	<u>696,260</u>	<u>1,182,448</u>
<i>Excess of Receipts Over Disbursements</i>	<u>56,198</u>	<u>48,186</u>	<u>104,384</u>
<i>Fund Cash Balances, January 1</i>	<u>\$146,773</u>	<u>\$431,949</u>	<u>\$578,722</u>
<i>Fund Cash Balances, December 31</i>	<u><u>\$202,971</u></u>	<u><u>\$480,135</u></u>	<u><u>\$683,106</u></u>

These financial statements are supported by the accompanying notes.

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**Saline Township**  
*Jefferson 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 the Saline Township, Jefferson County, (the Township) as a body corporate and politic. A publicly elected three-member Board of Trustees directs the Township. The Township provides road and bridge maintenance, cemetery maintenance, fire protection and emergency medical services. The Township contracts with the Village of Irondale and the Village of Stratton to provide Fire Services. The Township also provides van service for the elderly and handicap citizens

***Public Entity Risk Pools***

The Township participates in Ohio Township Association Risk Management Authority (OTARMA), a public entity risk pool. The OTARMA provides property and casualty coverage for its members. See note 6. 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

***Gas 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.

**Saline Township**  
*Jefferson County*  
*Notes to the Financial Statements*  
*For the Year Ended December 31, 2023*

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**Fire Fund** The fire fund receives revenue from a tax levied for fire for fire protection and also from contracts with other local government for services

**Emergency management Services** This emergency management services fund receives revenue from a tax levied for EMS services.

**Cemetery Fund** receives revenue from the sale of cemetery plots, open and closing of grave and donations.

***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 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 Section 117-2-03 (C) permit.

***Budgetary Process***

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

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

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

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

A summary of 2023 budgetary activity appears in Note 3.

***Deposits and Investments***

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

***Capital Assets***

**Saline Township**  
*Jefferson County*  
*Notes to the Financial Statements*  
*For the Year Ended December 31, 2023*

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

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

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

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

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

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

For regulatory purposes, limited disclosure related to fund balance is included in Note 10.

**Saline Township**  
*Jefferson County*  
*Notes to the Financial Statements*  
*For the Year Ended December 31, 2023*

**Note 3 – Budgetary Activity**

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

2023 Budgeted vs. Actual Receipts			
Fund Type	Budgeted Receipts	Actual Receipts	Variance
General	\$712,500	\$542,386	(\$170,115)
Special Revenue	736,657	744,446	7,789
Debt Service			0
Capital Projects			0
Internal Service			0
Permanent			0
Fiduciary			0
Total	<u>\$1,449,157</u>	<u>\$1,286,832</u>	<u>(\$162,325)</u>

2023 Budgeted vs. Actual Budgetary Basis Expenditures			
Fund Type	Appropriation Authority	Budgetary Expenditures	Variance
General	\$576,247	\$490,210	\$ 86,037
Special Revenue	884,349	696,260	188,089
Debt Service			0
Capital Projects			0
Internal Service			0
Permanent			0
Fiduciary			0
Total	<u>\$1,460,596</u>	<u>\$1,186,470</u>	<u>\$274,126</u>

**Note 4– Deposits and Investments**

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

Certificates of deposit	
Other time deposits (savings and NOW accounts)	
Total deposits	<u>683,106</u>
U.S. Treasury Notes	
STAR Ohio	
Repurchase agreement	
Common stock (at cost, fair value was \$X,XXX at December 31, 20XCY)	
Total investments	<u>0</u>
Total carrying amount of deposits and investments held in the Pool (ties to FS)	<u>\$683,106</u>

**Saline Township**  
*Jefferson County*  
*Notes to the Financial Statements*  
*For the Year Ended December 31, 2023*

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***Deposits***

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

**Note 5 – Property Taxes**

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

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

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

**Note 6 – Risk Management**

***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 Townships policy. The Pool covers the following risks:

- General liability and casualty;
- Public official's liability
- Cyber
- Law Enforcement liability
- Automobile liability
- Vehicle.

**Saline Township**  
*Jefferson County*  
*Notes to the Financial Statements*  
*For the Year Ended December 31, 2023*

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- Property and
- Equipment breakdown

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

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

2022 (most recent information available at filing)

Cash and investments	\$ 34,288,098
Actuarial liabilities	\$ 9,146,434

**Note 7 – Defined Benefit Pension Plans**

***Ohio Public Employees Retirement System***

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 health care and survivor and disability benefits.

The Ohio Revised Code also prescribes contribution rates. OPERS members contributed 10 percent of their gross salaries, and the Township contributed an amount equaling 14 percent of participants' gross salaries. OPERS Public Safety members contributed 12 per cent of their gross salary and the Township contributed an amount equaling 18.10 per cent. The Township has paid all contributions required through December 31, 2023.

**Note 8 – Postemployment Benefits**

OPERS is a cost-sharing, multiple-employer defined benefit postemployment plan. 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 percent for members in the traditional pension plan and 2 percent for members in the combined plan.

**Note 9**

**Debt .**

Debt outstanding at December 31, 2023, was as follows:

**Saline Township**  
*Jefferson County*  
*Notes to the Financial Statements*  
*For the Year Ended December 31, 2023*

	<u>Principal</u>	<u>Interest Rate</u>
USDA	<u>\$29,800.00</u>	2.25
FNB	<u>\$12,754</u>	2.75
<b>TOTAL</b>	<b>\$42,553.72</b>	

*The Township entered into an installment loan for the purchase of a track hoe.*

The Township issued general obligation bonds to finance the purchase of police cruiser and van. The Townships taxing authority collateralized the bonds.

***Financed Purchases***

***Amortization***

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

Year Ending December 31:	FNB Principal	FNB INTEREST	USDA PRIN	USDA INT
2024	\$12,754	\$160	\$14,800	\$671
2025			15,000	338
Total	<u>\$112,754</u>	<u>\$160</u>	<u>\$29,800</u>	<u>\$1,009</u>

**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**

Included in fund balance are amounts the Township cannot spend, including the balance of unclaimed monies, which cannot be spent for five years and the unexpendable corpus of the permanent funds. Encumbrances are commitments related to unperformed contracts for goods or services. Encumbrance accounting is utilized to the extent necessary to assure effective budgetary control and accountability and to facilitate effective cash planning and control. At year end the balances of these amounts were as follows:

**Saline Township**  
*Jefferson County*  
*Notes to the Financial Statements*  
*For the Year Ended December 31, 2023*

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		Special
Fund Balances	General	Revenue
Nonspendable:		
Unclaimed Monies		
Corpus		
Outstanding Encumbrances	4,022	
Total	\$4,022	\$0

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

**Note 12 – COVID-19**

The United States and the State of Ohio declared a state of emergency in March of 2020 due to the COVID-19 pandemic. Ohio's state of emergency ended in June 2021 while the national state of emergency ended in April 2023. The Township will continue to spend available COVID-19 funding consistent with the applicable program guidelines

The Township used the Standard deductions for the covid money.

SALINE TOWNSHIP, JEFFERSON COUNTY  
**Combined Statement of Receipts, Disbursements and**  
For the Year Ended December 31, 2022

	<u>General</u>	<u>Special Revenue</u>	<u>(Memorandum</u>
<b>Cash Receipts</b>			
Property and Other Local Taxes	\$625,501	\$701,283	\$1,326,784
Charges for Services		8,651	8,651
Licenses, Permits and Fees	4,443	41,010	45,453
Fines and Forfeitures	10,759		10,759
Intergovernmental	91,205	207,906	299,111
Special Assessments			
Earnings on Investments	2,891	372	3,263
Miscellaneous	2,874	4,357	7,231
<i>Total Cash Receipts</i>	<u>737,673</u>	<u>963,579</u>	<u>1,701,252</u>
<b>Cash Disbursements</b>			
Current:			
General Government	376,096	475,505	851,601
Public Safety	116,529	247,110	363,639
Public Works		200,847	200,847
Health	152,027	3,516	155,543
Human Services		4,769	4,769
Capital Outlay	905	741	1,646
Debt Service:			
Principal Retirement	14,000	26,122	40,122
Interest and Fiscal Charges	1,310	805	2,115
<i>Total Cash Disbursements</i>	<u>660,867</u>	<u>959,415</u>	<u>1,620,282</u>
<i>Excess of Receipts Over Disbursements</i>	<u>76,806</u>	<u>4,164</u>	<u>80,970</u>
<b>Other Financing Receipts (Disbursements)</b>			
Other Financing Sources	3,050		3,050
Other Financing Uses	(3,050)		(3,050)
<i>Total Other Financing Receipts (Disbursements)</i>	<u>0</u>	<u>0</u>	<u>0</u>
<i>Net Change in Fund Cash Balances</i>	<u>76,806</u>	<u>4,164</u>	<u>80,970</u>
<i>Fund Cash Balances, January 1</i>	<u>\$69,967</u>	<u>\$427,785</u>	<u>\$497,752</u>
<i>Fund Cash Balances, December 31</i>	<u><u>\$146,773</u></u>	<u><u>\$431,949</u></u>	<u><u>\$578,722</u></u>

These financial statements are supported by the accompanying notes.

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**Saline Township**  
**Jefferson County**  
*Notes to the Financial Statements*  
*For the Year Ended December 31, 2022*

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**Note 1 – Reporting Entity**

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***Public Entity Risk Pools***

The Township participates in Ohio Township Association Risk Management Authority (OTARMA) a public entity risk pool. The OTARMA provides Property and casualty coverage for its members.

The Township's management believes these financial statements present all activities for which Township is financially accountable. Note 6 to the financial statement describes these assets.

**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:

***Gas 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.

**Saline Township**  
**Jefferson County**  
*Notes to the Financial Statements*  
*For the Year Ended December 31, 2022*

---

***Emergency Management Services*** This emergency management services fund receives revenue from a tax levied for EMS services.

***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 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 Section 117-2-03 (C) permit.

***Budgetary Process***

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

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***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 appropriated

A summary of 2022 budgetary activity appears in Note 3.

***Deposits and Investments***

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

**Saline Township**  
**Jefferson County**  
*Notes to the Financial Statements*  
*For the Year Ended December 31, 2022*

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

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

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

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

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

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

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

**Saline Township**  
**Jefferson County**  
*Notes to the Financial Statements*  
*For the Year Ended December 31, 2022*

**Note 3 – 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	\$750,220	\$740,722	(\$9,499)
Special Revenue	963,035	963,577	542
Total	<u>\$1,713,255</u>	<u>\$1,704,298</u>	<u>(\$8,957)</u>
2022 Budgeted vs. Actual Budgetary Basis Expenditures			
Fund Type	Appropriation Authority	Budgetary Expenditures	Variance
General	\$525,061	\$663,864	\$138,803
Special Revenue	782,516	962,576	180,060
Total	<u>\$1,307,577</u>	<u>\$1,626,440</u>	<u>\$318,863</u>

**Note 4 – Deposits and Investments**

To improve cash management, cash received by the Township is pooled. Monies for all fund are maintained in this pool. The Ohio Revised Code prescribes allowable deposits and investments. The Township also has segregated accounts, which include clearing accounts and amounts with fiscal and escrow agents that are not part of this pool. A summary of the Township's deposit and investment accounts are as follows:

	<u>2022</u>
<b><i>Cash Management Pool:</i></b>	
Demand deposits	\$578,721
Total deposits	- \$578,721

***Deposits***

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

**Saline Township**  
**Jefferson County**  
*Notes to the Financial Statements*  
*For the Year Ended December 31, 2022*

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**Note 5– Property Taxes**

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

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

**Note 6 – Risk Management**

***Workers' Compensation***

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

***Risk Pool Membership***

The Township is a member of the Public Entities Pool of Ohio (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
- 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	\$ 34,288,098
Actuarial liabilities	\$ 9,146,434

**Saline Township**  
**Jefferson County**  
*Notes to the Financial Statements*  
*For the Year Ended December 31, 2022*

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**Note 7 – Defined Benefit Pension Plans**

***Ohio Public Employees Retirement System***

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 health care and survivor and disability benefits.

The Ohio Revised Code also prescribes contribution rates. OPERS members contributed 10 percent of their gross salaries, and Law Enforcements 13 percent the Township contributed an amount equaling 14percent of government members participants' gross salaries and 18percent of Law Enforcements gross salaries. The Township has paid all contributions required through December 31, 2022

**Note 8 – Postemployment Benefits**

OPERS offer cost-sharing, multiple-employer defined benefit postemployment plans, which include multiple health care plans including medical coverage, prescription drug coverage, deposits to a Health Reimbursement Arrangement, and Medicare Part B premium reimbursements, to qualifying benefit recipients. The portion of employer contributions allocated to health care for OPERS members in the traditional pension plan and combined plan was 0 percent during calendar year 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 9– Debt**

Debt outstanding at December 31, 2022, was as follows:

	<u>Principal</u>	<u>Interest Rate</u>
USDA	\$44,200.00	2.25
FNB	<u>\$23,784</u>	2.75
 TOTAL	 \$67,984.40	

The Township purchased 2 new police cruisers and a passenger van for senior and disabled citizens in August of 2020. The township makes yearly payments toward principal and interest for a period of 5 years.

The FNB note was for the purchase of a new dump truck for the road and bridge Department. The USDA loan was for the purchase of the cruisers and van.

**Saline Township**  
**Jefferson 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:	FNB Principal	FNB INTEREST	USDA PRIN	USDA INT
2023	\$12,254	\$500	\$14,400	\$995
2024	11,530	160	14,800	671
2025			15,000	338
Total	<u>\$23,784</u>	<u>\$660</u>	<u>\$44,200</u>	<u>\$2,004</u>

**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**

Included in fund balance are amounts the Township cannot spend, including the balance of unclaimed monies, which cannot be spent for five years and the unexpendable corpus of the permanent funds. Encumbrances are commitments related to unperformed contracts for goods or services. Encumbrance accounting is utilized to the extent necessary to assure effective budgetary control and accountability and to facilitate effective cash planning and control. At year end the balances of these amounts were as follows:

Fund Balances	General	Special Revenue
Nonspendable:		
Unclaimed Monies		
Corpus		
Outstanding Encumbrances	<u>2,997</u>	<u>3,161</u>
Total	<u>\$2,997</u>	<u>\$3,161</u>

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

**Saline Township**  
**Jefferson County**  
*Notes to the Financial Statements*  
*For the Year Ended December 31, 2022*

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**Note 12 – COVID-19**

The United States and the State of Ohio declared a state of emergency in March of 2020 due to the COVID-19 pandemic. Ohio's state of emergency ended in June, 2021 while the national state of emergency continues. During 2022, the Township received COVID-19 funding. The financial impact of COVID-19 and the continuing emergency measures will impact subsequent periods of the Township. The impact on the Township's future operating costs, revenues, and additional recovery from funding, either federal or state, cannot be estimated. During 2022, the Township received \$46,511.26 as an on-behalf of grant from another government. These amounts are recorded in the applicable Special Revenue Fund



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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**

Saline Township  
Jefferson County  
P.O. Box 177  
Hammondsville, Ohio 43930

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 years ended December 31, 2023 and 2022 and the related notes to the financial statements of Saline Township, Jefferson County, Ohio (the Township) and have issued our report thereon dated February 3, 2025, wherein we noted the Township followed financial reporting provisions Ohio Rev. Code § 117.38 and Ohio Admin. Code 117-2-03(C) permit. We also noted the financial impact of COVID-19 and the ensuing emergency measures may impact subsequent periods of the Township.

***Report on Internal Control Over Financial Reporting***

In planning and performing our audit of the financial statements, we considered the Township's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the 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.

Our consideration of internal control was for the limited purpose described in the preceding paragraph 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. However, as described in the accompanying schedule of findings we identified certain deficiencies in internal control that we consider to be material weaknesses and significant deficiencies.

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. We consider the deficiencies described in the accompanying schedule of findings as items 2023-001 and 2023-002 to be material weaknesses.

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. We consider the deficiencies described in the accompanying schedule of findings as items 2023-003 and 2023-004 to be significant deficiencies.

***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 2023-002 through 2023-004.

***Purpose of This Report***

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



Keith Faber  
Auditor of State  
Columbus, Ohio

February 3, 2025

**SALINE TOWNSHIP  
JEFFERSON COUNTY**

**SCHEDULE OF FINDINGS  
DECEMBER 31, 2023 AND 2022**

<b>FINDINGS RELATED TO THE FINANCIAL STATEMENTS REQUIRED TO BE REPORTED IN ACCORDANCE WITH GAGAS</b>
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**FINDING NUMBER 2023-001**

**Material Weakness – Budgetary Amounts Not Recorded in Accounting System**

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 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.

The following variances were identified:

**2022:**

<b>Fund</b>	<b>Appropriations per Resolution</b>	<b>Appropriations per Accounting System</b>	<b>Variance</b>
2031	54,283	88,047	33,764
2111	172,000	234,983	62,983
2191	394,235	591,758	197,523
2273	0	29,940	29,940

The Township did not have procedures in place to accurately post authorized budgetary measures to the accounting system. The appropriations (and/or amendments thereof) approved by the Board were not properly posted to the accounting system. Additionally, the approved Certificate of Estimated Resources (and/or amendments thereof) was not posted to the accounting system.

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 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:** No response provided.

## FINDING NUMBER 2023-002

### Noncompliance and Material Weakness – Expenditures Exceeding Appropriations

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.

Due to inadequate policies and procedures in approving and reviewing budget versus actual information, the Township had expenditures in excess of appropriations as of December 31, 2022 in the following funds:

Fund	Appropriation	Expenditures + Encumbrances	Variance	Percent Variance
1000	525,686	650,034	(124,348)	(19%)
2031	54,283	82,447	(28,078)	(34%)
2111	172,000	234,223	(62,223)	(27%)
2191	394,235	505,872	(111,128)	(22%)
2273	0	25,463	(25,463)	(100%)

Failure to have adequate appropriations in place at the time expenditures are made could cause expenditures to exceed available resources, further resulting in deficit spending practices.

The Board of Trustees should closely monitor expenditures and appropriations and make the necessary appropriation amendments, if possible, to reduce the likelihood of expenditures exceeding appropriations. Additionally, the Fiscal Officer should deny payment requests exceeding appropriations when appropriations are inadequate to cover the expenditure.

**Officials' Response:** No response provided.

## FINDING NUMBER 2023-003

### Noncompliance and Significant Deficiency - Payment of Withholdings

**26 U.S.C. § 3402(a)(1)** states in general, except as otherwise provided in this section, every employer making payment of wages shall deduct and withhold upon such wages a tax determined in accordance with tables or computational procedures prescribed by the Secretary.

**26 U.S.C. § 3403** states that the employer shall be liable for the payment of the tax required to be deducted and withheld under this chapter, and shall not be liable to any person for the amount of any such payment.

The Township has not implemented policies over withholdings to assure they are paid in a timely manner.

The Township properly withheld federal, state and OPERS amounts, however, did not remit amounts properly. Testing identified the following:

- The Township underpaid the Internal Revenue Service (IRS) by \$372 in 2021, which were paid by the Township during 2022. In addition, the Township was assessed and subsequently paid a penalty in the amount of \$8.
- The Township failed to make IRS payments accurately, which resulted in the Township receiving a credit of \$1,832 in October of 2022. The credit was applied to the December 2022 tax form which resulted in the Township receiving a refund in the amount of \$1,119.

- The Township underpaid the IRS by \$864 in March of 2023, which were paid by the Township in June of 2023. In addition, the Township was assessed and subsequently paid a penalty in the amount of \$15.
- The Township paid \$90 more than the amount due in June of 2023 to the IRS and the Township could not provide support for the overpayment.
- The Township paid \$105 more than the amount due in September of 2023 to the IRS and the Township could not provide support for the overpayment.
- The Township paid \$90 more than the amount due in December of 2023 to the IRS and the Township could not provide support for the overpayment.

The overall effect of the above items was IRS net overpayments by the Township of \$1,230, penalties paid to the IRS of \$24, and a refund of overpayments from the IRS of \$1,119.

Failure to file and pay the required taxes could result in penalties and interest levied against the Township and possible findings for recovery.

The Township should review their employee standing data and the position of each employee and their appropriate withholding rate for Pension to ensure proper withholdings and remittances, and remit payments in a timely manner.

This matter will be referred to the Internal Revenue Service.

**Officials' Response: No response provided.**

#### **FINDING NUMBER 2023-004**

##### **Noncompliance and Significant Deficiency – Township Trustees' Compensation**

**Ohio Rev. Code § 505.24(C)** sets forth the method by which township trustees' compensation should be allocated. By summary, Ohio Revised Code § 505.24(C) permits trustees to receive per diem payments or annual salaries if voted upon unanimously by the township board of trustees.

If using the annual salary compensation method, the amount of the annual salary approved by the board shall be no more than the maximum amount that could be received annually by a trustee if the trustee were paid on a per diem basis as specified in Ohio Revised Code § 505.24(C), and shall be paid from the township general fund or from other township funds in such proportions as the board may specify by resolution. Each trustee shall certify the percentage of time spent working on matters to be paid from the township general fund and from other township funds in such proportions as the kinds of services performed.

Beginning in 2022, the Township started allocating the Trustees' pay 60% out of the General Fund and 40% out of the EMS Fund. The Township did not have monthly time certifications to support this allocation. This resulted in wages of \$15,225.50 and \$15,600.00 being improperly paid from the EMS Fund in 2022 and 2023, respectively. Additionally, the related employer contributions (OPERS and Medicare) had \$1,652.82 and \$1,607.00 improperly paid from the EMS Fund in 2022 and 2023, respectively. Based on this, all gross salaries as well as employer contributions should have been paid from the General Fund.

These errors resulted in misstatements to the financial statements. Management has made the above adjustments for wage and employer benefits to the accompanying financial statements and the accounting records.

The Township should draft, approve, and implement policies and procedures to help ensure compensation and certifications are made in accordance with Ohio Rev. Code § 505.24.

**Officials' Response:** No response provided.

# **SALINE TOWNSHIP**

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Hammondsville, OH 43930  
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## **SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS DECEMBER 31, 2023 and 2022**

<b>Finding Number</b>	<b>Finding Summary</b>	<b>Status</b>	<b>Additional Information</b>
2017-001	Noncompliance – Proper Payment of Withholdings	Not Corrected	Repeated as Finding 2023-003
2017-003	Material Weakness – Accurate Posting of Transactions	Partially Corrected	Repeated in Management Letter
2017-004	Material Weakness – Posting of Authorized Budgetary Measures	Not Corrected	Repeated as Finding 2023-001
2019-001	Noncompliance and Material Weakness – Expenditures Exceeding Appropriations	Not Corrected	Repeated as Finding 2023-002

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# OHIO AUDITOR OF STATE KEITH FABER



**SALINE TOWNSHIP**

**JEFFERSON 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 4/10/2025**

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)