



OHIO AUDITOR OF STATE
KEITH FABER



**WILLIAMSBURG TOWNSHIP
CLERMONT COUNTY**

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INDEPENDENT AUDITOR'S REPORT

Williamsburg Township
Clermont County
4025 Alexander Lane
Batavia, Ohio 45103

To the Board of Trustees:

Report on the Audit of the Financial Statements

Unmodified and Adverse Opinions

We have audited the financial statements of Williamsburg Township, Clermont 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 for the year ended December 31, 2023 and Note 1B for the year ended December 31, 2022.

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 for the year ended December 31, 2023 and Note 1B of the financial statements for the year ended December 31, 2022, 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 for the year ended December 31, 2023 and Note 1B for the year ended December 31, 2022 and accounting principles generally accepted in the United States of America, although not reasonably determinable, are presumed to be material and pervasive.

Responsibilities of Management for the Financial Statements

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

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

Auditor's Responsibilities for the Audit of the Financial Statements

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

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Clermont County
Independent Auditor's Report
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- 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 December 4, 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

December 4, 2025

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

| | General | Special Revenue | Permanent | Combined Total |
|---|------------------|--------------------|-----------------|--------------------|
| Cash Receipts | | | | |
| Property and Other Local Taxes | \$127,178 | \$1,215,186 | \$0 | \$1,342,364 |
| Charges for Services | 0 | 246,885 | 0 | 246,885 |
| Licenses, Permits and Fees | 17,189 | 37,629 | 0 | 54,818 |
| Fines, Forfeitures and Settlements | 53 | 0 | 0 | 53 |
| Intergovernmental | 212,116 | 538,700 | 0 | 750,816 |
| Earnings on Investments | 49,026 | 17,860 | 195 | 67,081 |
| Miscellaneous | 11,180 | 179,147 | 0 | 190,327 |
| <i>Total Cash Receipts</i> | <u>416,742</u> | <u>2,235,407</u> | <u>195</u> | <u>2,652,344</u> |
| Cash Disbursements | | | | |
| Current: | | | | |
| General Government | 373,384 | 72,740 | 0 | 446,124 |
| Public Safety | 0 | 1,391,313 | 0 | 1,391,313 |
| Public Works | 0 | 598,727 | 0 | 598,727 |
| Health | 0 | 30,458 | 0 | 30,458 |
| Debt Service: | | | | |
| Principal Retirement | 0 | 46,145 | 0 | 46,145 |
| Interest and Fiscal Charges | 0 | 4,334 | 0 | 4,334 |
| <i>Total Cash Disbursements</i> | <u>373,384</u> | <u>2,143,717</u> | <u>0</u> | <u>2,517,101</u> |
| <i>Net Change in Fund Cash Balances</i> | <u>43,358</u> | <u>91,690</u> | <u>195</u> | <u>135,243</u> |
| <i>Fund Cash Balances, January 1</i> | <u>899,709</u> | <u>1,526,855</u> | <u>9,845</u> | <u>2,436,409</u> |
| <i>Fund Cash Balances, December 31</i> | <u>\$943,067</u> | <u>\$1,618,545</u> | <u>\$10,040</u> | <u>\$2,571,652</u> |

See accompanying notes to the basic financial statements.

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Williamsburg Township
Clermont County
Notes to the Financial Statements
For the Year Ended December 31, 2023

Note 1 - Reporting Entity

The constitution and laws of the State of Ohio establish the rights and privileges of the Williamsburg Township, Clermont County, Ohio (the Township), as a body corporate and politic. A publicly-elected three-member Board of Trustees directs the Township. The Township provides road and bridge maintenance, cemetery maintenance, fire protection and emergency medical services. The Township relies on the Clermont County Sheriff's Office to provide police protection services.

The Township participates in Ohio Township Association Risk Management Authority (OTARMA), a risk-sharing pool available to Ohio townships. OTARMA provides property and casualty coverage for its members. Note 6 to the financial statements provides additional information for this entity.

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

Note 2 - Summary of Significant Accounting Policies

Basis of Presentation

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

Fire and EMS 2022 Levy Fund - This fund receives property tax money from a 2022 levy to provide fire protection and emergency medical services to residents inside the Township.

Fire Fund - This fund receives property tax money from levies prior to 2022 to provide fire protection to residents inside the Township.

Fire and Rescue, Ambulance and EMS Services Fund - This fund receives money from direct charges for ambulance runs to provide emergency medical services to residents inside the Township and charges to provide emergency medical services to Jackson Township, Clermont County, Ohio.

EMS Fund - This fund receives property tax money for ambulance runs to provide emergency medical services to residents inside the Township.

Williamsburg Township
Clermont County
Notes to the Financial Statements
For the Year Ended December 31, 2023

Basis of Accounting

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

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

Budgetary Process

The Ohio Revised Code requires 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 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.

Settlement Monies Ohio has reached settlement agreements with various distributors of opioids which are subject to the OneOhio memorandum of understanding. The original settlement was reached in 2021 with annual payments anticipated through 2038. For 2023, distributions of \$1,561 are reflected as revenue in the OneOhio Special Revenue Fund in the accompanying financial statements.

Williamsburg Township
Clermont County
Notes to the Financial Statements
For the Year Ended December 31, 2023

Fund Balance

For December 31, 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 *non-spendable* 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.

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*. Governmental funds other than the general fund report all fund balances as *assigned* unless they are restricted or committed. In the general fund, *assigned* amounts represent intended uses established by Township Trustees or a Township official delegated that authority by resolution, or by State Statute.

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.

Williamsburg Township
Clermont 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 | \$403,000 | \$416,741 | \$13,741 |
| Special Revenue | 2,209,275 | 2,235,407 | 26,132 |
| Permanent | 0 | 194 | 194 |
| Total | \$2,612,275 | \$2,652,342 | \$40,067 |

| 2023 Budgeted vs. Actual Budgetary Basis Expenditures | | | |
|---|-------------------------|------------------------|--------------------|
| Fund Type | Appropriation Authority | Budgetary Expenditures | Variance |
| General | \$859,889 | \$373,967 | \$485,922 |
| Special Revenue | 2,990,094 | 2,145,063 | 845,031 |
| Permanent | 10,040 | 0 | 10,040 |
| Total | \$3,860,023 | \$2,519,030 | \$1,340,993 |

Note 4 - Deposits and Investments

To improve cash management, cash received by the Township is pooled. Monies for all funds are maintained in this pool. The Ohio Revised Code prescribes allowable deposits and investments. A summary of the Township's deposits and investments at December 31 was as follows:

| | 2023 |
|--|--------------------|
| Demand deposits | \$2,452,234 |
| Other time deposits (savings and NOW accounts) | 119,417 |
| Total deposits | \$2,571,651 |

Deposits

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.

Williamsburg Township
Clermont County
Notes to the Financial Statements
For the Year Ended December 31, 2023

Note 5 - Property Tax

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

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

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.

Casualty & Property Coverage:

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

- General liability and casualty;
- Public official's liability; and
- Vehicle

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

| | <u>2023</u> |
|-----------------------|--------------|
| Cash and Investments | \$33,494,457 |
| Actuarial Liabilities | \$10,885,549 |

The Pool uses reinsurance and excess risk sharing arrangements to reduce its exposure to loss. These agreements permit recovery of a portion of its claims from reinsurers and a risk sharing pool; however, they do not discharge the Pool's primary liability for such payments. The Pool is a member of American Public Entity Excess Pool (APEEP), which, like OTARMA, is administered by York Risk Pooling Services, Inc. (York). APEEP provides the Pool with an excess risk sharing program. Under this arrangement, the Pool retains insured risks up to an amount specified in the contracts.

Note 7 - Defined Benefit Pension Plans

The Township's certified Fire Fighters belong to the Ohio Police and Fire Pension Fund (OP&F). Other

Williamsburg Township
Clermont County
Notes to the Financial Statements
For the Year Ended December 31, 2023

employees belong to the Ohio Public Employees Retirement System (OPERS). OP&F and OPERS are cost-sharing, multiple-employer plans. The Ohio Revised Code prescribes these plans' benefits, which include postretirement healthcare and survivor and disability benefits.

The Ohio Revised Code also prescribes contribution rates. OP&F participants contributed 12.25% of their wages. The Township contributed to OP&F an amount equal to 24% of full-time fire fighters' wages, respectively. OPERS members contributed 10% of their gross salaries and the Township contributed an amount equaling 14% of participants' gross salaries. The Township has paid all contributions required through the end of the year. Certain Township employees exempt from OP&F or OPERS contributed to Social Security. This plan provides retirement benefits, including survivor and disability benefits to participants. Employees contributed 6.2 percent of their gross salaries. The Township contributed an amount equal to 6.2% of participants' gross salaries. The Township has paid all contributions required through December 31, 2023.

Note 8 - Postemployment Benefits

Both OPERS and OP&F offer cost-sharing, multiple-employer defined benefit postemployment plans. OPERS offers a health reimbursement arrangement (HRA) allowance to benefit recipients meeting certain age and service credit requirements. The HRA is an account funded by OPERS that provides tax-free reimbursement for qualified medical expenses such as monthly post-tax insurance premiums, deductibles, co-insurance, and co-pays incurred by eligible benefit recipients and their dependents. OP&F uses a stipend-based health care model. A stipend funded by OP&F is placed in individual Health Reimbursement Accounts that retirees use to be reimbursed for health care expenses. 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. For 2023, the portion of employer contributions OPERS allocated to health care for members in the member-directed plan was 4.0 percent; however, a portion of the health care rate was funded with reserves. OP&F contributes 0.5 percent to fund these benefits.

Note 9 - Debt

Debt outstanding at December 31, 2023 was as follows:

| | Principal | Interest Rate |
|---------------------|------------------------|---------------|
| 2020 Ford Ambulance | 96,537 | 3.04% |
| Total | <u><u>\$96,537</u></u> | |

The Township entered into a lease-purchase agreement for the purchase of an ambulance on May 26, 2020. The rental payments will be made over a five-year period and end on March 25, 2025. These are general obligations of the Township. The Township disbursed \$50,479 in principal and interest payments in 2023.

Williamsburg Township
Clermont County
Notes to the Financial Statements
For the Year Ended December 31, 2023

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

| Year Ending December 31: | Leases |
|-----------------------------|-------------------------|
| 2024 | 50,479 |
| 2025 | 50,479 |
| Total | <u><u>\$100,958</u></u> |

Note 10 – Construction Commitment

The Township entered into a construction contract on November 16, 2023 in the amount of \$235,000 for the purpose of constructing a new maintenance building.

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 | Permanent | Total |
|-------------------------|---------------------|-----------------------|------------------------|------------------------|
| Nonspendable - Corpus | 0 | 0 | 10,040 | 10,040 |
| Oustanding Encumbrances | 584 | 1,346 | 0 | 1,930 |
| Total | <u><u>\$584</u></u> | <u><u>\$1,346</u></u> | <u><u>\$10,040</u></u> | <u><u>\$11,970</u></u> |

The fund balance of special revenue funds is either restricted or committed. The fund balance of permanent funds that is not part of the nonspendable corpus is either restricted or committed. These restricted, committed, and assigned amounts in the special revenue and permanent funds would include the outstanding encumbrances. In the general fund, outstanding encumbrances are considered assigned.

The Township is going through the Court of Common Pleas to transfer four separate Cemetery Bequest Funds totaling \$10,040 to the Cemetery Fund. This was authorized by the Township Trustees through a resolution. The Bequest Funds were established decades ago and not utilized for several years. Maintenance referenced in these requests had been expended from the Cemetery Fund.

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Williamsburg Township*Clermont County, Ohio**Combined Statement of Receipts, Disbursements
and Changes in Fund Balances (Regulatory Cash Basis)**All Governmental Fund Types**For the Year Ended December 31, 2022*

| | General | Special Revenue | Permanent | Combined Total |
|---|------------------|--------------------|----------------|--------------------|
| Cash Receipts | | | | |
| Property and Other Local Taxes | \$126,387 | \$572,776 | \$0 | \$699,163 |
| Charges for Services | 0 | 255,011 | 0 | 255,011 |
| Licenses, Permits and Fees | 17,013 | 57,405 | 0 | 74,418 |
| Fines, Forfeitures and Settlements | 22 | 0 | 0 | 22 |
| Intergovernmental | 329,067 | 409,925 | 0 | 738,992 |
| Earnings on Investments | 1,771 | 727 | 10 | 2,508 |
| Miscellaneous | 254,027 | 50,852 | 0 | 304,879 |
| <i>Total Cash Receipts</i> | <u>728,287</u> | <u>1,346,696</u> | <u>10</u> | <u>2,074,993</u> |
| Cash Disbursements | | | | |
| Current: | | | | |
| General Government | 296,793 | 16,617 | 0 | 313,410 |
| Public Safety | 0 | 850,105 | 0 | 850,105 |
| Public Works | 0 | 351,406 | 0 | 351,406 |
| Health | 0 | 83,474 | 0 | 83,474 |
| Debt Service: | | | | |
| Principal Retirement | 0 | 44,784 | 0 | 44,784 |
| Interest and Fiscal Charges | 0 | 5,694 | 0 | 5,694 |
| <i>Total Cash Disbursements</i> | <u>296,793</u> | <u>1,352,080</u> | <u>0</u> | <u>1,648,873</u> |
| <i>Net Change in Fund Cash Balances</i> | <u>431,494</u> | <u>(5,384)</u> | <u>10</u> | <u>426,120</u> |
| <i>Fund Cash Balances, January 1</i> | <u>468,215</u> | <u>1,532,239</u> | <u>9,835</u> | <u>2,010,289</u> |
| <i>Fund Cash Balances, December 31</i> | <u>\$899,709</u> | <u>\$1,526,855</u> | <u>\$9,845</u> | <u>\$2,436,409</u> |

See accompanying notes to the basic financial statements.

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Williamsburg Township
Clermont County
Notes to the Financial Statements
For the Year Ended December 31, 2022

1. Summary of Significant Accounting Policies

A. Description of the Entity

The constitution and laws of the State of Ohio establish the rights and privileges of the Williamsburg Township, Clermont County, Ohio (the Township), as a body corporate and politic. A publicly-elected three-member Board of Trustees directs the Township. The Township provides road and bridge maintenance, cemetery maintenance, fire protection and emergency medical services. The Township relies on the Clermont County Sheriff's Office to provide police protection services.

The Township participates in Ohio Township Association Risk Management Authority (OTARMA), a risk-sharing pool available to Ohio townships. OTARMA provides property and casualty coverage for its members. Note 8 to the financial statements provides additional information for these entity.

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

B. Accounting Basis

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

These statements include adequate disclosure of material matters, as the Auditor of State prescribes or permits.

C. Deposits and Investments

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

D. Fund Accounting

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

1. General Fund

The General Fund reports all financial resources except those required to be accounted for in another fund.

Williamsburg Township
Clermont County
Notes to the Financial Statements
For the Year Ended December 31, 2022

1. Summary of Significant Accounting Policies (Continued)

2. Special Revenue Funds

These funds account for proceeds from specific sources (other than from private-purpose trusts or for capital projects) that are restricted to expenditure for specific purposes. The Township had the following significant Special Revenue Funds:

Emergency Medical Services Fund - This fund receives property tax money for ambulance runs to provide emergency medical services to residents inside the Township and charges to provide emergency medical services to Jackson Township, Clermont County.

Fire District Fund - This fund receives property tax money to provide fire protection to residents inside the Township.

American Rescue Plan Act of 2021 Fund – This fund is for federal grant monies the Township received from the American Rescue Plan Act (ARP)

3. Permanent Funds

These funds account for assets held under a trust agreement that are legally restricted to the extent that only earnings, not principal, are available to support the Township's programs.

E. Budgetary Process

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

1. 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. The County Budget Commission must also approve the annual appropriation measure. Unencumbered appropriations lapse at year end.

2. Estimated Resources

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

Williamsburg Township
Clermont County
Notes to the Financial Statements
For the Year Ended December 31, 2022

1. Summary of Significant Accounting Policies (Continued)

3. Encumbrances

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

A summary of budgetary activity appears in Note 3.

F. Fund Balance

For December 31, fund balance is divided into five classifications based primarily on the extent to which the Township must observe constraints imposed upon the use of its governmental-fund resources. The classifications are as follows:

1. Non-spendable

The Township classifies assets as non-spendable when legally or contractually required to maintain the amounts intact.

2. Restricted

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

3. Committed

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

4. Assigned

Assigned fund balances are intended for specific purposes but do not meet the criteria to be classified as *restricted* or *committed*. Governmental funds other than the general fund report all fund balances as *assigned* unless they are restricted or committed. In the general fund, *assigned* amounts represent intended uses established by Township Trustees or a Township official delegated that authority by resolution, or by State Statute.

5. Unassigned

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

Williamsburg Township
Clermont County
Notes to the Financial Statements
For the Year Ended December 31, 2022

1. Summary of Significant Accounting Policies (Continued)

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 9.

G. Property, Plant, and Equipment

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

H. Accumulated Leave

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

2. Equity in Pooled Deposits and Investments

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

| | 2022 |
|--|------------------|
| Demand deposits | \$2,307,185 |
| Other time deposits (savings and NOW accounts) | 129,224 |
| Total deposits | <u>2,436,409</u> |

Deposits: 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.

3. Budgetary Activity

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

| Fund Type | 2022 Budgeted vs. Actual Receipts | | |
|-----------------|-----------------------------------|--------------------|-----------------|
| | Budgeted Receipts | Actual Receipts | Variance |
| General | \$717,950 | \$728,287 | \$10,337 |
| Special Revenue | 1,310,425 | 1,346,696 | 36,271 |
| Permanent | 0 | 10 | 10 |
| Total | <u>\$2,028,375</u> | <u>\$2,074,993</u> | <u>\$46,618</u> |

Williamsburg Township
Clermont County
Notes to the Financial Statements
For the Year Ended December 31, 2022

3. Budgetary Activity (Continued)

| 2022 Budgeted vs. Actual Budgetary Basis Expenditures | | | |
|---|-------------------------|------------------------|--------------------|
| Fund Type | Appropriation Authority | Budgetary Expenditures | Variance |
| General | \$716,509 | \$297,322 | \$419,187 |
| Special Revenue | 2,483,520 | 1,353,446 | 1,130,074 |
| Permanent | 9,725 | 0 | 9,725 |
| Total | \$3,209,754 | \$1,650,768 | \$1,558,986 |

4. Property Tax

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

Tangible personal property tax is assessed by the property owners, who must file a list of such property to the County by each April 30.

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

5. Debt

Debt outstanding at December 31 2022, was as follows:

| | Principal | Interest Rate |
|---------------------|------------------|---------------|
| 2020 Ford Ambulance | 142,682 | 3.04% |
| Total | \$142,682 | |

The Township entered into a lease-purchase agreement for the purchase of an ambulance on May 26, 2020. The rental payments will be made over a five-year period and end on March 25, 2025. This is a general obligation of the Township.

Williamsburg Township
Clermont County
Notes to the Financial Statements
For the Year Ended December 31, 2022

5. Debt (Continued)

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

| Year Ending December 31: | Lease |
|-----------------------------|------------------|
| 2023 | 50,479 |
| 2024 | 50,479 |
| 2025 | 50,479 |
| Total | <u>\$151,436</u> |

6. Defined Benefit Pension Plans

The Township's full-time certified Fire Fighters belong to the Ohio Police and Fire Pension Fund (OP&F). Other employees belong to the Ohio Public Employees Retirement System (OPERS) or pay into social security. OP&F and OPERS are cost-sharing, multiple-employer plans. The Ohio Revised Code prescribes these plans' benefits, which include postretirement healthcare and survivor and disability benefits. The Ohio Revised Code also prescribes contribution rates. OP&F participants contributed 12.25% of their wages. The Township contributed to OP&F an amount equal to 24% of full-time fire fighters' wages, respectively. OPERS members contributed 10% of their gross salaries and the Township contributed an amount equaling 14% of participants' gross salaries. The Township has paid all contributions required through the end of the year.

7. Postemployment Benefits

Both OPERS and OP&F offer cost-sharing, multiple-employer defined benefit postemployment plans, which include multiple health care plans including medical coverage, prescription drug coverage, deposits to a Health Reimbursement Arrangement, and Medicare Part B premium reimbursements, to qualifying benefit recipients. The portion of employer contributions allocated to health care for OPERS members in the traditional pension plan and combined plan was 0 percent during calendar year 2020. OP&F contributes 0.5 percent to fund these benefits.

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

Effective January 1, 2022, OPERS discontinued the group plans currently offered to non-Medicare retirees and re-employed retirees. Instead, eligible non-Medicare retirees will select an individual medical plan. OPERS will provide a subsidy or allowance via an HRA allowance to those retirees who meet health care eligibility requirements. Retirees will be able to seek reimbursement for plan premiums and other qualified medical expenses.

8. Risk Management

The Williamsburg 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 Williamsburg Township's policy. The Pool covers the following risks:

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

Williamsburg Township
Clermont County
Notes to the Financial Statements
For the Year Ended December 31, 2022

8. Risk Management (Continued)

- 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 |

9. 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 | Permanent | Total |
|--------------------------|--------------|--------------------|----------------|---------------|
| Nonspendable Corpus | \$0 | \$0 | \$9,845 | \$9,845 |
| Outstanding Encumbrances | 529 | 1,366 | 0 | 1,895 |
| Total | \$529 | \$1,366 | \$9,845 | 11,740 |

The fund balance of special revenue funds is either restricted or committed. The fund balance of debt service funds and capital projects fund are restricted committed or assigned. The fund balance of permanent funds that is not part of the nonspendable corpus is either restricted or committed. These restricted, committed and assigned amounts in the special revenue, debt service, capital projects and permanent funds would include the outstanding encumbrances. In the general fund, outstanding encumbrances are considered assigned.

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OHIO AUDITOR OF STATE KEITH FABER



65 East State Street
Columbus, Ohio 43215
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800-282-0370

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

Williamsburg Township
Clermont County
4025 Alexander Lane
Batavia, Ohio 45103

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 Williamsburg Township, Clermont County, Ohio (the Township) and have issued our report thereon dated December 4, 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 opinion 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. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses or significant deficiencies may exist that were not identified.

Williamsburg Township
Clermont County
Independent Auditor's Report on Internal Control Over
Financial Reporting and on Compliance and Other Matters
Required By *Government Auditing Standards*
Page 2

Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether the Township's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

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

December 4, 2025



Williamsburg Township

Ohio

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www.williamsburgtownship.org

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Batavia, Ohio 45103
Phone (513) 724-5529
Fax (513) 724-3888

Fire & EMS
915 West Main Street
Williamsburg, Ohio 45176
Phone (513) 724-7744
Fax (513) 724-1134

Cemetery, Roads & Maintenance
824 Gay Street
Williamsburg, Ohio 45176
Phone (513) 724-1110
Fax (513) 724-0780

To: Ohio Auditor of State

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS DECEMBER 31, 2023 AND 2022

| Finding Number | Finding Summary | Status | Additional Information |
|----------------|---|---------------------|--|
| 2021-001 | Finding for Recovery/Noncompliance for Credit Card Expenditures – Amount of \$6,547 | Fully Corrected | Finding for Recovery Paid in Full |
| 2021-002 | Finding for Recovery/Noncompliance for Monies Collected but Not Accounted For – Amount of \$3,095 | Fully Corrected | Finding for Recovery Paid in Full |
| 2021-003 | Financial Reporting | Partially Corrected | Reissued as Management Letter comment. |

Respectfully,


Doug Lefferson, Fiscal Officer

Guy N. Bainum - Trustee - Phone: (513) 724-6553 Email: gbainum@williamsburgtownship.org
Bari E. Henning - Trustee - Phone: (513) 724-2994 Email: bhenning@williamsburgtownship.org
Gary B. Jordan - Trustee - Phone: (513) 724-5315 Email: gjordan@williamsburgtownship.org
Doug Lefferson - Fiscal Officer - Phone: (513) 707-8584 Email: dlefferson@williamsburgtownship.org
Brian Tatman - Zoning Administrator - (513) 724-5529 btatman@williamsburgtownship.org
Jason P. McCarthy - Emergency Services Chief - Mobile: (513) 678-9001 - jmcCarthy@williamsburgtownship.org
Brian Tatman - Cemetery Sexton, Roads & Maintenance Supervisor - Mobile: (513) 638-9900 - btatman@williamsburgtownship.org

OHIO AUDITOR OF STATE KEITH FABER



WILLIAMSBURG TOWNSHIP

CLERMONT COUNTY

AUDITOR OF STATE OF OHIO CERTIFICATION

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



Certified for Release 12/16/2025

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