



OHIO AUDITOR OF STATE  
**KEITH FABER**





**COPLEY TOWNSHIP  
SUMMIT COUNTY  
DECEMBER 31, 2020**

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# OHIO AUDITOR OF STATE KEITH FABER



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## INDEPENDENT AUDITOR'S REPORT

Copley Township  
Summit County  
1540 S. Cleveland-Massillon Road  
Copley, Ohio 44321

To the Board of Trustees:

### ***Report on the Financial Statements***

We have audited the accompanying financial statements of the cash balances, receipts and disbursements for each governmental fund type and the fiduciary fund type combined total as of and for the year ended December 31, 2020 and related notes of the Copley Township, Summit County, Ohio (the Township).

### ***Management's Responsibility for the Financial Statements***

Management is responsible for preparing and fairly presenting these financial statements in accordance with the financial reporting provisions Ohio Revised Code Section 117.38 and Ohio Administrative Code Section 117-2-03(D) permit; this responsibility includes designing, implementing and maintaining internal control relevant to preparing and fairly presenting financial statements free from material misstatement, whether due to fraud or error.

### ***Auditor's Responsibility***

Our responsibility is to opine on these financial statements based on our audit. We audited in accordance with auditing standards generally accepted in the United States of America and the financial audit standards in the Comptroller General of the United States' *Government Auditing Standards*. Those standards require us to plan and perform the audit to reasonably assure the financial statements are free from material misstatement.

An audit requires obtaining evidence about financial statement amounts and disclosures. The procedures selected depend on our judgment, including assessing the risks of material financial statement misstatement, whether due to fraud or error. In assessing those risks, we consider internal control relevant to the Township's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not to the extent needed to opine on the effectiveness of the Township's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of management's accounting policies and the reasonableness of their significant accounting estimates, as well as our evaluation of the overall financial statement presentation.

We believe the audit evidence we obtained is sufficient and appropriate to support our audit opinions.

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

As described in Note 2 of the financial statements, the Township prepared these financial statements using the accounting basis permitted by the financial reporting provisions of Ohio Revised Code Section 117.38 and Ohio Administrative Code Section 117-2-03(D), which is an accounting basis other than accounting principles generally accepted in the United States of America (GAAP), to satisfy these requirements.

Although the effects on the financial statements of the variances between the regulatory accounting basis and GAAP are not reasonably determinable, we presume they are material.

Though the Township does not intend these statements to conform to GAAP, auditing standards generally accepted in the United States of America require us to include an adverse opinion on GAAP. However, the adverse opinion does not imply the amounts reported are materially misstated under the accounting basis Ohio Revised Code Section 117.38 and Ohio Administrative Code Section 117-2-03(D) permit. Our opinion on this accounting basis is in the *Opinion on Regulatory Basis of Accounting* paragraph below.

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

In our opinion, because of the significance of the matter discussed in the *Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles* paragraph, the financial statements referred to above do not present fairly, in accordance with accounting principles generally accepted in the United States of America, the financial position of the Township, as of December 31, 2020, and the respective changes in financial position thereof for the year then ended.

***Opinion on Regulatory Basis of Accounting***

In our opinion, the financial statements referred to above present fairly, in all material respects, the cash balances, receipts and disbursements for each governmental type and the fiduciary fund type combined total as of and for the year ended December 31, 2020 and related notes of the Township, in accordance with the financial reporting provisions Ohio Revised Code Section 117.38 and Ohio Administrative Code Section 117-2-03(D) permit, described in Note 2.

***Emphasis of Matter***

As discussed in Note 18 to the 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.

***Other Matters***

Our audit was conducted to opine on the financial statements taken as a whole.

The Schedule of Expenditures of Federal Awards (schedule) presents additional analysis as required by Title 2 U.S. Code of Federal Regulations (CFR) Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards and is not a required part of the financial statements.

The schedule is management's responsibility, and derives from and relates directly to the underlying accounting and other records used to prepare the financial statements. We subjected this schedule to the auditing procedures we applied to the financial statements. We also applied certain additional procedures, including comparing and reconciling the schedule directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, in accordance with auditing standards generally accepted in the United States of America. In our opinion, this schedule is fairly stated in all material respects in relation to the financial statements taken as a whole.

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

In accordance with *Government Auditing Standards*, we have also issued our report dated October 29, 2021, 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. That report describes the scope of our internal control testing over financial reporting and compliance, and the results of that testing, and does not opine on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Township's internal control over financial reporting and compliance.



Keith Faber  
Auditor of State  
Columbus, Ohio

October 29, 2021

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**Copley Township**  
*Summit 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, 2020*

	General	Special Revenue	Debt Service	Capital Projects	Permanent	Totals (Memorandum Only)
<b>Cash Receipts</b>						
Property and Other Local Taxes	\$1,138,809	\$8,960,436				\$ 10,099,245
Charges for Services		412,093				412,093
Licenses, Permits and Fees	135,053	71,358				206,411
Fines and Forfeitures	7,713	11,895				19,608
Intergovernmental	397,395	2,831,582				3,228,977
Special Assessments	3,206					3,206
Earnings on Investments	8,148	150			\$531	8,829
Miscellaneous	47,227	357,219			1,092	405,538
<b>Total Cash Receipts</b>	<b>1,737,551</b>	<b>12,644,733</b>	<b>\$0</b>	<b>\$0</b>	<b>1,623</b>	<b>14,383,907</b>
<b>Cash Disbursements</b>						
Current:						
General Government	1,661,145	378,467				2,039,612
Public Safety	64,409	8,098,479				8,162,888
Public Works		1,751,147				1,751,147
Health	175,460	6,426				181,886
Human Services		15,058				15,058
Conservation-Recreation	64,464	5,000				69,464
Capital Outlay	19,567	506,145				525,712
Debt Service:						
Principal Retirement		84,957				84,957
Interest and Fiscal Charges		13,077				13,077
<b>Total Cash Disbursements</b>	<b>1,985,045</b>	<b>10,858,756</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>12,843,801</b>
<b>Excess of Receipts Over Disbursements</b>	<b>(247,494)</b>	<b>1,785,977</b>	<b>0</b>	<b>0</b>	<b>1,623</b>	<b>1,540,106</b>
<b>Other Financing Receipts (Disbursements)</b>						
Transfers In	176,567	10,680		1,118,563		1,305,810
Transfers Out		(1,129,243)	(176,332)	(235)		(1,305,810)
Advances In	214,438	25,249				239,687
Advances Out	(25,249)	(214,438)				(239,687)
Other Financing Sources	2,043	1,176				3,219
<b>Total Other Financing Receipts (Disbursements)</b>	<b>367,799</b>	<b>(1,306,576)</b>	<b>(176,332)</b>	<b>1,118,328</b>	<b>0</b>	<b>3,219</b>
<b>Net Change in Fund Cash Balances</b>	<b>120,305</b>	<b>479,401</b>	<b>(176,332)</b>	<b>1,118,328</b>	<b>1,623</b>	<b>1,543,325</b>
<b>Fund Cash Balances, January 1, 2020</b>	<b>1,869,459</b>	<b>3,134,490</b>	<b>176,332</b>	<b>1,731,924</b>	<b>17,546</b>	<b>6,929,751</b>
<b>Fund Cash Balances, December 31, 2020</b>	<b>\$ 1,989,764</b>	<b>\$ 3,613,891</b>	<b>\$ -</b>	<b>\$ 2,850,252</b>	<b>\$ 19,169</b>	<b>\$ 8,473,076</b>

See accompanying notes to the basic financial statements

**Copley Township**  
Summit County, Ohio  
*Combined Statement of Additions, Deductions  
and Changes in Fund Balances (Regulatory Cash Basis)  
Fiduciary Fund Type  
For the Year Ended December 31, 2020*

	Custodial
<b>Additions</b>	
Fines, Licenses and Permits for Distribution	\$13,600
Gifts and Donations	13,140
<i>Total Additions</i>	<i>26,740</i>
 <b>Deductions</b>	
Distributions as Fiscal Agent	23,589
Distributions to Other Funds (Primary Gov't)	2,043
Other Distributions	59,795
<i>Total Deductions</i>	<i>85,427</i>
<i>Net Change in Fund Balances</i>	<i>(58,687)</i>
<i>Fund Cash Balances, January 1, 2020</i>	<i>141,348</i>
<i>Fund Cash Balances, December 31, 2020</i>	<i>\$82,661</i>

*See accompanying notes to the basic financial statements*

**Copley Township**  
*Summit County*  
*Notes to the Financial Statements*  
*For the Year Ended December 31, 2020*

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**Note 1 – Reporting Entity**

The Township and laws of the State of Ohio establish the rights and privileges of Copley Township, Summit 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, police and fire protection and emergency medical services.

***Joint Ventures, Jointly Governed Organization, Public Entity Pool, and Component Unit***

The Township participates in two joint ventures, one jointly governed organization, one public entity risk pool, and one component unit. Notes 12-15 to the financial statements provides additional information for these entities. 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 financial statements consist of a combined statement of receipts, disbursements and changes in fund balances (regulatory cash basis) for all governmental fund types, and a combined statement of receipts, disbursements and changes in fund balances (regulatory cash basis) for all fiduciary fund types which are organized on a fund type basis.

***Fund Accounting***

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

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

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

***Road and Bridge Fund*** – This fund received property tax money for constructing, maintaining and repairing Township roads and bridges.

***Police District Fund*** – This fund received property tax money to operate and maintain the Township’s Police Department.

***Fire District Fund*** – This fund received property tax money to operate and maintain the Township’s Fire Department.

***Ambulance Fund*** – This fund received fees charged for ambulance runs to operate and maintain the Township’s Fire/EMT Department.

**Copley Township**  
*Summit County*  
*Notes to the Financial Statements*  
*For the Year Ended December 31, 2020*

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***Gas Tax Fund*** – The gas tax fund accounts for and reports that portion of the State gasoline tax restricted for maintenance and repair of road with 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.

***Local Corona Virus Relief Fund*** – The local corona virus relief fund accounts for and reports of COVID-19 Coronavirus Relief Fund received from the U.S. Department of Treasury passed through Ohio Office of Budget and Management for first responder salaries.

***Summit County COVID-19 Fund*** – The Summit County COVID-19 fund accounts for and reports of COVID-19 Coronavirus Relief Fund received from the U.S. Department of Treasury passed through Summit County, Ohio, for COVID related office and operating supplies and training services.

***Debt Service Funds*** These funds account for and report financial resources that are restricted, committed or assigned to expenditure for principal and interest. The Township had the following significant Debt Service fund:

***Bond Retirement Fund*** – This fund is used to accumulate resources for the principal and interest on the Township’s debt.

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

***Sewer/Water Improvement Fund*** – This fund was used to account for money received from the JEDD and used for sewer/water improvement projects from 2005-2015. The Township Trustees rescinded the former resolution on March 16, 2016 and adopted a new resolution the allowing the money collected to date to remain in the fund for the original purpose. Subsequent revenue received was placed in the General Fund to be used for the general improvement of the Township.

***Permanent Funds*** These funds account for and report resources that are restricted to the extent that only earnings, are not principal, may be used for purposes that support the reporting government’s programs (for the benefit of the government or its citizenry). The Township had the following significant permanent fund:

***Grace B. Mitchell Cemetery Endowment Fund*** – The cemetery endowment fund accounts for and reports interest earned on the nonexpendable corpus from a trust agreement restricted for the general maintenance and upkeep of the Township’s cemetery.

***Fiduciary Funds*** Fiduciary funds include private purpose trust funds and custodial funds. Trust funds account for assets held under a trust agreement for individuals, private organizations, or other governments which are not available to support the Township’s own programs.

**Copley Township**  
*Summit County*  
*Notes to the Financial Statements*  
*For the Year Ended December 31, 2020*

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Custodial funds are purely custodial in nature and are used to hold resources for individuals, organizations or other governments. The Township disburses these funds as directed by the individual, organization or other government. The Township's custodial funds account for road and culvert deposit fees, construction bonds, fire claims – insurance escrow amounts, and donations collected by committees for community charitable events.

***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 (D). This basis is similar to the cash receipts and disbursements accounting basis. The Board recognizes receipts when received in cash rather than when earned, and recognizes disbursements when paid rather than when a liability is incurred. Budgetary presentations report budgetary expenditures when a commitment is made (i.e., when an encumbrance is approved).

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

***Budgetary Process***

The Ohio Revised Code requires that each fund (except certain custodial funds) 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 appropriation 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 re-appropriated.

A summary of 2020 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 disbursement for acquisitions of property, plant and equipment when paid. The accompanying financial statements do not report these items as assets.

**Copley Township**  
*Summit County*  
*Notes to the Financial Statements*  
*For the Year Ended December 31, 2020*

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***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:

***Non-spendable*** The Township classifies assets as non-spendable when legally or contractually required to maintain the amounts intact. For regulatory purposes, non-spendable fund balance includes unclaimed monies that are required to be held for five years before they may be utilized by the Township and non-spendable portion of the corpus in permanent funds.

***Restricted*** Fund balance is restricted when constraints placed on the use or resources are either externally imposed by creditors (such as through debt covenant's), grantors, contributors, or laws or regulations of other government, 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 incorporated contractual obligation 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*. Government 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, or by State Statute.

***Unassigned*** Unassigned fund balance is the residual classification from 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.

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**Copley Township**  
*Summit County*  
*Notes to the Financial Statements*  
*For the Year Ended December 31, 2020*

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**Note 3 – Budgetary Activity**

Budgetary activity for the year ending 2020 follows:

**2020 Budgeted vs. Actual Receipts**

<u>Fund Type</u>	<u>Budgeted Receipts</u>	<u>Actual Receipts</u>	<u>Variance</u>
General	\$1,888,921	\$1,916,161	\$27,240
Special Revenue	15,260,204	12,656,589	(2,603,615)
Debt Service	-0-	-0-	-0-
Capital Projects	-0-	1,118,563	1,118,563
Permanent	<u>-0-</u>	<u>1,623</u>	<u>1,623</u>
Total	<u>\$17,149,125</u>	<u>\$15,692,936</u>	<u>(\$1,456,189)</u>

**2020 Budgeted vs. Actual Budgetary Basis Expenditures**

<u>Fund Type</u>	<u>Appropriation Authority</u>	<u>Budgetary Expenditures</u>	<u>Variance</u>
General	\$2,860,307	\$2,175,493	\$684,814
Special Revenue	15,097,092	12,774,657	2,322,435
Debt Service	176,332	176,332	-0-
Capital Projects	187,898	0	187,898
Permanent	<u>1,850,487</u>	<u>235</u>	<u>1,850,252</u>
Total	<u>\$19,984,218</u>	<u>\$15,126,717</u>	<u>\$4,857,501</u>

**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 deposit accounts are as follows:

	<u>2020</u>
Demand Deposits	\$4,894,155
Certificate of Deposits	18,638
Other Time deposits (savings accounts)	<u>3,642,944</u>
<b>Total Deposits</b>	<b>\$8,555,737</b>

**Copley Township**  
*Summit County*  
*Notes to the Financial Statements*  
*For the Year Ended December 31, 2020*

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At December 31, 2020, the Township held zero (\$0) in equity securities. Equity securities are not eligible investments for the Township under Ohio law.

The Township does not use a separate payroll clearing account. The expenditures included in the accompanying financial statements reflect net payroll plus all remitted payroll withholdings.

***Deposits***

Deposits are insured by the Federal Depository Insurance Corporation (FDIC) or collateralized through the Ohio Pooled Collateral System (OPCS). At December 31, 2020, \$2,798,564 of deposits were not insured or collateralized.

**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 homestead and roll back deductions. The financial statements include homestead and rollback amounts the State pays as Intergovernmental Receipts. Payment 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 - Interfund Balances**

Outstanding advances at December 2020 consisted of \$20,249 advanced to Special Revenue Funds to provide working capital for operations or projects. The 2020 REWORKS Recycling Grant Fund received \$17,304 and the Ohio Department of Safety Grant Fund received \$2,945 from the General Fund.

**Note 7 - Risk Management**

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, if material.

***Commercial Insurance***

The Township has obtained commercial insurance for the following risk.

- Comprehensive property and general liability
- Vehicles; and
- Errors and Omissions

**Copley Township**  
*Summit County*  
*Notes to the Financial Statements*  
*For the Year Ended December 31, 2020*

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**Note 8 - Defined Benefit Pension Plans**

*Ohio Public Employees Retirement System*

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

The Ohio Revised Code also prescribes contribution rates. OPERS members who are not Law Enforcement Professionals contributed 10% of their gross salaries and the Township contributed an amount equaling 14% of participants gross salaries. OPERS members who are Law Enforcement Professionals contributed 13% and the Township contributed an amount equaling 18.1% of participants' gross salaries. The Township has paid all contributions required through December 31, 2020.

*Ohio Police and Fire Retirement System*

Township's certified Fire Fighters belong to the Police and Fire Pension Fund (OP&F). OP&F is a cost sharing, multiple-employer plan. The Ohio Revised Code prescribes this plan's benefits, which include postretirement healthcare and survivor and disability benefits.

The Ohio Revised Code also prescribes contribution rates. OP&F participants contributed 12.25% of their wages. The Township contributed to OP&F an amount equal to 24% percent of full-time firefighter's wages. The Township has paid all contributions required by December 31, 2020.

*Social Security*

Some Township employee 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 percent of participant's gross salaries. The Township has paid all contributions required through December 31, 2020.

**Note 9 - Post-Employment 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 dry 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 member directed plan was 4.0 percent during calendar year 2020. OP&F contributes 0.5 percent to fund these benefits.

**Note 10 – Debt**

**Leases** The Township leases a water tender truck under a noncancelable lease. The Township disbursed \$98,034 (Principal of \$84,957 and Interest of \$13,077) to pay lease cost for the year ended December 31, 2020.

**Copley Township**  
*Summit County*  
*Notes to the Financial Statements*  
*For the Year Ended December 31, 2020*

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Amortization

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

<u>Year Ending</u> <u>December 31</u>	<u>Lease</u>
2021	\$ 98,034
2022	98,034
2023	<u>98,034</u>
Total	<u>\$ 294,102</u>

**Note 11 - Contingent Liabilities**

The Township is party to legal proceedings. Although management cannot presently determine the outcome of these suits, management believes that the resolution of these matters will not materially adversely affect the Township's financial condition.

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

**Note 12 - Joint Ventures**

The Township jointly operates a fire station with Bath Township. The Township is responsible for 50% of payroll and operating costs for the station.

The Township participates in the Southwest Summit Council of Governments (Council) which is a statutorily created political subdivision of the State. The Council is a joint venture between Copley Township, the City of Norton, the City of Barberton and Springfield Township. The Council is controlled by an executive board which is composed of a President, Vice President/Secretary, and Fiscal Officer who serve without compensation. Each member's control over the operation of the Council is limited to its representation on the board. Currently, the Board President of Copley Township serves as the Fiscal Officer and a Board of Director of the Council. The Council was formed to share services, promote cooperative arrangements, and coordinate action among its members in matters relating to public safety dispatch operations. The Council may also, at its discretion, promote cooperative agreements and contracts among its members or other governmental agencies and private persons, corporations, or agencies. Continued existence of the Council is dependent on the Township's continued participation; however, the Township does not have an equity interest in the Council. The Council is not accumulating significant financial resources or experiencing fiscal stress which would cause additional financial benefit to or burden on the Township. In 2020, the Township contributed \$706,316 to the Council for dispatch and information technology services. Complete financial statements can be obtained from the Southwest Summit Council of Governments, Summit County, Ohio.

**Copley Township**  
*Summit County*  
*Notes to the Financial Statements*  
*For the Year Ended December 31, 2020*

**Note - 13 Jointly Governed Organization**

The Township is a member of a Joint Economic Development District (JEDD) with the City of Akron. The City of Akron provides water service to businesses located within the JEDD while the JEDD is required to collect payroll withholding tax from those businesses. At the same time, the JEDD prevents annexation of Township property to another city and maintains the Township’s rural character and property tax base.

**Note 14 – Public Entity Risk Pool**

The Township participates in the Ohio Township Association 42 Group Rating Program for Worker’s Compensation. Each year the participants an enrollment fee to the program to cover the costs of administering the program.

**Note 15- Component Unit**

The Copley Community Improvement Corporation (CIC) is a not-for-profit corporation under Chapter 1724 of the Ohio Revised Code in August 2017. The purpose of the CIC is to serve the resident of the Township in the revitalization and enhancement of property and the business environment of the Township by advancing, encouraging and promoting the industrial, economic, commercial and civic development of the Township. The CIC is component unit of the Township, as the Township is financially accountable for the CIC under the criteria of Governmental Accounting Standards Board Statements No. 14. The Township appoints four of the eleven CIC Board of Director members and presently, a majority of the CIC funding is received from the Township. Separately issued financial statements can be obtained from the CIC, 1540 S. Cleveland Massillon Road, Copley, Ohio 44321.

**Note 16 – 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 undependable corpus of the permanent funds. Encumbrances are commitments related to unperformed contract for good and 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:

<u>Fund Balances</u>	<u>General</u>	<u>Special Revenue</u>	<u>Capital Projects</u>	<u>Debt Service</u>	<u>Permanent</u>	<u>Total</u>
Non-Spendable:						
Unclaimed Monies	\$3,765	\$ 0	\$ 0	\$ 0	\$ 0	\$ 3765
Corpus	0	0	0	0	17,015	17,015
Outstanding Encumbrances	<u>190,448</u>	<u>786,658</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>977,106</u>
Total	<u>\$ 194,213</u>	<u>\$ 766,658</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 17,015</u>	<u>\$997,886</u>

The fund balance of special revenue funds is either restricted or committed. The fund balance of debt service funds and capital projects funds 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.

**Copley Township**  
*Summit County*  
*Notes to the Financial Statements*  
*For the Year Ended December 31, 2020*

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**Note 17 - Changes in Accounting Principle**

For 2020 the Township has made changes to their cash basis reporting model. These changes include modifications to the definition of fiduciary funds, adding a separate combined statement of additions, deduction, and changes in fund balances (regulatory cash basis) – all fiduciary fund types, and removing the fund balance classifications from the combined statement of receipts, disbursements, and changes in fund balances (regulatory cash basis) – all governmental fund types. There was no effect on the beginning cash balance.

**Note 18 - COVID- 19**

The United States and the State of Ohio declared a state of emergency in March 2020 due to the COVID-19 pandemic. The financial impact of COVID-19 and the continuing emergency measure will impact subsequent periods of the Township. The impact on the Township's future operating costs, revenue, and additional recovery from emergency funding, either federal or state, cannot be estimated.

During 2020, the Township received CARES Act funding. These amounts are reflected as expenditures in the Local Corona Virus Relief Special Revenue Fund and the Summit County COVID-19 Special Revenue Fund on the accompanying financial statements.

**COPLEY TOWNSHIP  
SUMMIT COUNTY**

**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
FOR THE YEAR ENDED DECEMBER 31, 2020**

<b>FEDERAL GRANTOR Pass Through Grantor Program / Cluster Title</b>	<b>Federal CFDA Number</b>	<b>Pass Through Entity Identifying Number</b>	<b>Total Federal Expenditures</b>
<b>U.S. DEPARTMENT OF TREASURY</b>			
<i>Passed Through Ohio Office of Budget and Management</i>			
COVID-19 Coronavirus Relief Fund	21.019	N/A	\$1,071,101
<i>Passed Through County of Summit, Ohio</i>			
COVID-19 Coronavirus Relief Fund	21.019	N/A	<u>492,746</u>
<b>Total U.S. Department of Treasury</b>			<u><b>1,563,847</b></u>
<b>Total Expenditures of Federal Awards</b>			<u><b>\$1,563,847</b></u>

*The accompanying notes are an integral part of this schedule.*

**COPLEY TOWNSHIP  
SUMMIT COUNTY**

**NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
2 CFR 200.510(b)(6)  
FOR THE YEAR ENDED DECEMBER 31, 2020**

**NOTE A – BASIS OF PRESENTATION**

The accompanying Schedule of Expenditures of Federal Awards (the Schedule) includes the federal award activity of Copley Township (the Township's) under programs of the federal government for the year ended December 31, 2020. The information on this Schedule is prepared in accordance with the requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Because the Schedule presents only a selected portion of the operations of the Township, it is not intended to and does not present the financial position or changes in net position of the Township.

**NOTE B – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

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

**NOTE C – INDIRECT COST RATE**

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

# OHIO AUDITOR OF STATE KEITH FABER



Conference Center, Suite 154  
6000 Frank Ave. NW  
North Canton, OH 44720  
EastRegion@ohioauditor.gov  
(800) 443-9272

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

Copley Township  
Summit County  
1540 S. Cleveland-Massillon Road  
Copley, Ohio 44321

To the Board of Trustees:

We have audited, in accordance with auditing standards generally accepted in the United States and 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 and the fiduciary fund type combined total as of and for the year ended December 31, 2020 and related notes of the Copley Township, Summit County, (the Township) and have issued our report thereon dated October 29, 2021, wherein we noted the Township followed financial reporting provisions Ohio Revised Code Section 117.38 and Ohio Administrative Code Section 117-2-03(D) permit, and wherein we noted the Township referred to the financial impact of COVID-19 and the continuing emergency measures which may impact subsequent periods of the Township.

### ***Internal Control Over Financial Reporting***

As part of our financial statement audit, we considered the Township's internal control over financial reporting (internal control) as a basis for designing audit procedures appropriate in the circumstances to the extent necessary to support our opinions on the financial statements, but not to the extent necessary to opine on the effectiveness of the Township's internal control. Accordingly, we have not opined on it.

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. Therefore, unidentified material weaknesses or significant deficiencies may exist. However, as described in the accompanying schedule of findings we identified certain deficiencies in internal control over financial reporting, that we consider a material weakness and a significant deficiency.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, when performing their assigned functions, to prevent, or detect and timely correct misstatements. A *material weakness* is a deficiency, or a combination of internal control deficiencies resulting in a reasonable possibility that internal control will not prevent or detect and timely correct a material misstatement of the Township's financial statements. We consider finding 2020-002 described in the accompanying schedule of findings to be a material weakness.

A *significant deficiency* is a deficiency, or a combination of internal control deficiencies less severe than a material weakness, yet important enough to merit attention by those charged with governance. We consider finding 2020-001 described in the accompanying schedule of findings to be a significant deficiency.

***Compliance and Other Matters***

As part of reasonably assuring whether the Township's financial statements are free of material misstatement, we tested its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could directly and materially affect the financial statement. However, opining on compliance with those provisions was not an objective of our audit and accordingly, we do not express an opinion. The results of our tests disclosed an instance of noncompliance or other matters we must report under *Government Auditing Standards*, which is described in the accompanying schedule of findings as item 2020-001.

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

The Township's responses to the findings identified in our audit are described in the accompanying schedule of findings and / or corrective action plan. We did not subject the Township's responses to the auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on them.

***Purpose of this Report***

This report only describes the scope of our internal control and compliance testing and our testing results, and does not opine on the effectiveness of the Township's internal control or on compliance. This report is an integral part of an audit performed under *Government Auditing Standards* in considering the Township's internal control and compliance. Accordingly, this report is not suitable for any other purpose.



Keith Faber  
Auditor of State  
Columbus, Ohio

October 29, 2021

# OHIO AUDITOR OF STATE KEITH FABER



Conference Center, Suite 154  
6000 Frank Ave. NW  
North Canton, OH 44720  
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(800) 443-9272

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

Copley Township  
Summit County  
1540 S. Cleveland-Massillon Road  
Copley, Ohio 44321

To the Board of Trustees:

### ***Report on Compliance for the Major Federal Program***

We have audited the Copley Township's (the Township) compliance with the applicable requirements described in the U.S. Office of Management and Budget (OMB) *Compliance Supplement* that could directly and materially affect the Copley Township's major federal program for the year ended December 31, 2020. The *Summary of Auditor's Results* in the accompanying schedule of findings identifies the Township's major federal program.

### ***Management's Responsibility***

The Township's Management is responsible for complying with federal statutes, regulations, and the terms and conditions of its federal awards applicable to its federal program.

### ***Auditor's Responsibility***

Our responsibility is to opine on the Township's compliance for the Township's major federal program based on our audit of the applicable compliance requirements referred to above. Our compliance audit followed auditing standards generally accepted in the United States of America; the standards for financial audits included in the Comptroller General of the United States' *Government Auditing Standards*; and the audit requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). These standards and the Uniform Guidance require us to plan and perform the audit to reasonably assure whether noncompliance with the applicable compliance requirements referred to above that could directly and materially affect a major federal program occurred. An audit includes examining, on a test basis, evidence about the Township's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe our audit provides a reasonable basis for our compliance opinion on the Township's major program. However, our audit does not provide a legal determination of the Township's compliance.

***Opinion on the Major Federal Program***

In our opinion, the Copley Township complied, in all material respects with the compliance requirements referred to above that could directly and materially affect its major federal program for the year ended December 31, 2020.

***Report on Internal Control Over Compliance***

The Township's management is responsible for establishing and maintaining effective internal control over compliance with the applicable compliance requirements referred to above. In planning and performing our compliance audit, we considered the Township's internal control over compliance with the applicable requirements that could directly and materially affect a major federal program, to determine our auditing procedures appropriate for opining on each major federal program's compliance and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not to the extent needed to opine on the effectiveness of internal control over compliance. Accordingly, we have not opined on the effectiveness of the Township's internal control over compliance.

*A deficiency in internal control over compliance* exists when the design or operation of a control over compliance does not allow management or employees, when performing their assigned functions, to prevent, or to timely detect and correct, noncompliance with a federal program's applicable compliance requirement. A *material weakness in internal control over compliance* is a deficiency, or combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a federal program compliance requirement will not be prevented, or timely detected and corrected. A *significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with federal program's applicable compliance requirement that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and would not necessarily identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

This report only describes the scope of our internal control over compliance tests and the results of this testing based on Uniform Guidance requirements. Accordingly, this report is not suitable for any other purpose.



Keith Faber  
Auditor of State  
Columbus, Ohio

October 29, 2021

**COPLEY TOWNSHIP  
SUMMIT COUNTY**

**SCHEDULE OF FINDINGS  
2 CFR § 200.515  
DECEMBER 31, 2020**

<b>1. SUMMARY OF AUDITOR'S RESULTS</b>
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<i>(d)(1)(i)</i>	<b>Type of Financial Statement Opinion</b>	Adverse under GAAP Unmodified under the regulatory basis
<i>(d)(1)(ii)</i>	<b>Were there any material weaknesses in internal control reported at the financial statement level (GAGAS)?</b>	Yes
<i>(d)(1)(ii)</i>	<b>Were there any significant deficiencies in internal control reported at the financial statement level (GAGAS)?</b>	Yes
<i>(d)(1)(iii)</i>	<b>Was there any reported material noncompliance at the financial statement level (GAGAS)?</b>	Yes
<i>(d)(1)(iv)</i>	<b>Were there any material weaknesses in internal control reported for major federal programs?</b>	No
<i>(d)(1)(iv)</i>	<b>Were there any significant deficiencies in internal control reported for major federal programs?</b>	No
<i>(d)(1)(v)</i>	<b>Type of Major Programs' Compliance Opinion</b>	Unmodified
<i>(d)(1)(vi)</i>	<b>Are there any reportable findings under 2 CFR § 200.516(a)?</b>	No
<i>(d)(1)(vii)</i>	<b>Major Programs (list):</b>	COVID-19 Coronavirus Relief Fund – CFDA #21.019
<i>(d)(1)(viii)</i>	<b>Dollar Threshold: Type A/B Programs</b>	Type A: > \$ 750,000 Type B: all others
<i>(d)(1)(ix)</i>	<b>Low Risk Auditee under 2 CFR § 200.520?</b>	No

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

**FINDING NUMBER 2020-001**

**Significant Deficiency/Noncompliance - Compensation of Fiscal Officer**

**Ohio Rev. Code § 507.09(D)** sets forth the method by which the township fiscal officer's compensation should be allocated. By summary, Ohio Rev. Code § 507.09(D) permits the fiscal officer to be paid from the township general fund or from other township funds. The fiscal officer 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.

In 2020, the Fiscal Officer did not complete time certifications for time spent servicing individual township funds; therefore, all gross salaries and related employer contributions (OPERS, Medicare, and insurance opt out payments) should have been paid from the General Fund.

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

**General Fund**

Decreased Cash - \$31,541

Increased General Government Disbursements - \$31,541

**Road and Bridge Fund (Special Revenue)**

Increased Cash - \$9,877

Decreased Public Works Disbursements - \$9,877

**Police Fund (Special Revenue)**

Increased Cash - \$18,210

Decreased Public Safety Disbursements - \$18,210

**Fire Fund (Special Revenue)**

Increased Cash - \$3,454

Decreased Public Safety Disbursements - \$3,454

This is the result of the Township not having policies and procedures in place to ensure the salary of elected officials are performed in accordance with Ohio Revised Code requirements. Failure to complete time certifications could result in additional audit adjustments and possible findings for adjustment.

The Township should implement policies and procedures to help ensure compensation and certifications are made in accordance with Ohio Rev. Code § 507.09.

**Official's Response: See Corrective Action Plan**

## FINDING NUMBER 2020-002

### Material Weakness - Financial Reporting

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

The following exceptions were noted resulting in adjustments to the financial statements, which management agreed, to reflect the proper reporting indicating a deficiency in the design, implementation and maintenance of internal control relevant to preparing and fairly presenting financial statements.

#### **Intergovernmental Receipts and Payroll Disbursements Related to COVID-19**

- General Fund Intergovernmental Receipts and General Government Disbursements were overstated \$3,686.
- Road and Bridge Fund (Special Revenue Fund) Intergovernmental Receipts and Public Works Disbursements were overstated \$4,765.
- Police District Fund (Special Revenue Fund) Intergovernmental Receipts and Public Safety Disbursements were overstated \$400,000.
- Fire District Fund (Special Revenue Fund) Intergovernmental Receipts and Public Safety Disbursements were overstated \$623,344.
- Fire/EMS Fund (Special Revenue Fund) Intergovernmental Receipts and Public Safety Disbursements were overstated \$492,746.
- Local Coronavirus Relief Fund (Special Revenue Fund) General Government Disbursements were overstated \$1,028,109, Public Safety Disbursements were understated \$1,023,344, and Public Works Disbursements were understated \$4,765.

The above exceptions were due to the Township improperly reimbursing/adjusting payroll disbursements related to COVID-19.

#### **Earnings on Investments**

- Mitchell Estate Trust Fund (Permanent Fund) Earnings on Investments Receipts and Ending Fund Cash Balance were understated by \$530.
- General Fund Earnings on Investments and Ending Fund Cash Balance were overstated by \$512.
- Several Special Revenue Fund Earnings on Investments and Ending Fund Cash Balance were overstated by immaterial amounts.

The above exceptions were due to the Township improperly receipting the Mitchell Estate Trust Fund interest.

#### **Fund Type Classification**

- General Fund Beginning Fund Cash Balance was understated \$3,765.
- Custodial Fund Beginning Fund Cash Balance was overstated \$3,765.

The above exceptions were due to the Township improperly including the Unclaimed Monies Fund within the Custodial Fund rather than the General Fund.

**Notes to the Financial Statements**

Additionally, the footnote disclosure failed to disclose several essential disclosure. For example, the lease activity for the year, City of Akron-Copley Township Joint Economic Development District (JEDD), the Copley Community Improvement Corporation (CIC) component unit, Fund Balance nonspendable fund balances and encumbrance information, the change in accounting principle information and COVID-19 potential impact.

As the footnote disclosures are an integral part of the financial statements, complete and accurate footnote disclosure is imperative to the readers of the financial statements.

The financial statements and note disclosures were adjusted to reflect the aforementioned activity and the omitted note disclosures.

The Township did not have procedures in place to record transactions properly. Failure to consistently follow a uniform chart of accounts increases the possibility the Township will not be able to identify, assemble, classify, record, and report its transactions correctly or to document compliance with finance-related legal and contractual requirements.

To help ensure the financial statements are presented properly, the Township should review the design, implementation and maintenance of internal control relevant to preparing and fairly presenting financial statements, and update and/or clarify the procedures and expected practices to help ensure proper reporting. This may also help ensure the Township is meeting its professional responsibilities in accordance with applicable accounting guidance and allow for more accurate analysis by the financial statement users.

**Official's Response: See Corrective Action Plan**

<b>3. FINDINGS AND QUESTIONED COSTS FOR FEDERAL AWARDS</b>
--

None noted.



# Copley Township

PRESERVING OUR PAST. SECURING OUR FUTURE.

**Board of Trustees**

Scott D. Dressler  
Bruce D. Koellner  
James M. Schulte

**Administrator**

Janice L. Marshall

**Fiscal Officer**

Linda J. Peiffer

**Fire Dept.**

Chris Bower, Chief  
330.666.6464

**Police Dept.**

Michael Mier, Chief  
330.666.4218

**Service Dept.**

Mark Mitchell, Director  
330.666.0365

**Community & Economic Development**

Loudan Klein  
Director  
330.666.0108

Shawna Gfroerer  
Zoning Inspector

Jeff Newman  
Code Enforcement Officer

**CORRECTIVE ACTION PLAN  
2 CFR § 200.511(c)  
December 31, 2020**

**Finding Number:** 2020-001  
**Planned Corrective Action:** Shall abide by the ORC507.09 when compensation to be taken from multiple funds.

**Anticipated Completion Date:** 09/01/2021  
**Responsible Contact Person:** Linda Peiffer

**Finding Number:** 2020-002  
**Planned Corrective Action:** Will comply with the Ohio Township Manual to ensure proper reporting.

**Anticipated Completion Date:** 09/01/2021  
**Responsible Contact Person:** Linda Peiffer



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# Copley Township

PRESERVING OUR PAST. SECURING OUR FUTURE.

## SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS 2 CFR 200.511(b) DECEMBER 31, 2020

Finding Number	Finding Summary	Status	Additional Information
2019-001	Financial Reporting Presentation – The Township had various errors on their financial reports that resulted in adjustments.	Not Corrected	Refer to Finding Number 2020-002

**Board of Trustees**

Scott D. Dressler  
Bruce D. Koellner  
James M. Schulte

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Janice L. Marshall

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330.666.0365

**Community & Economic Development**

Loudan Klein  
Director  
330.666.0108

Shawna Gfroerer  
Zoning Inspector

Jeff Newman  
Code Enforcement Officer



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# OHIO AUDITOR OF STATE KEITH FABER



**COPLEY TOWNSHIP**

**SUMMIT 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 11/16/2021**

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

This report is a matter of public record and is available online at  
[www.ohioauditor.gov](http://www.ohioauditor.gov)