



**GRANVILLE TOWNSHIP
LICKING COUNTY**

REGULAR AUDIT

FOR THE YEARS ENDED DECEMBER 31, 2019-2018

**GRANVILLE TOWNSHIP
LICKING COUNTY
DECEMBER 31, 2019 AND 2018**

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OHIO AUDITOR OF STATE KEITH FABER



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INDEPENDENT AUDITOR'S REPORT

Granville Township
Licking County
PO Box 315
Granville, Ohio 43023-0315

To the Board of Trustees:

Report on the Financial Statements

We have audited the accompanying financial statements of the cash balances, receipts and disbursements by fund type, and related notes of Granville Township, Licking County, Ohio (the Township) as of and for the years ended December 31, 2019 and 2018.

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, 2019 and 2018, and the respective changes in financial position thereof for the years 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 by fund type, and related notes of Granville Township, Licking County, as of December 31, 2019 and 2018, for the years then ended 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 3 to the financial statements, during 2018, the Township restated beginning fund balances to reclassify the Permanent Cemetery Bequest Fund from Special Revenue to Permanent Fund and its Opera House Fund from Special Revenue to Capital Projects Fund.

As discussed in Note 11 for 2019 and Note 12 for 2018 to the financial statements, during 2019 and 2018, the financial impact of COVID-19 and the ensuing emergency measures will impact subsequent periods of the Township.

We did not modify our opinion regarding these matters.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated July 30, 2020, 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.

A handwritten signature in black ink that reads "Keith Faber". The signature is written in a cursive, flowing style.

Keith Faber
Auditor of State

Columbus, Ohio

July 30, 2020

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**Granville Township
Licking 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, 2019**

	General	Special Revenue	Capital Projects	Permanent	Totals (Memorandum Only)
Cash Receipts					
Property and Other Local Taxes	\$35,182	\$2,541,774	\$0	\$0	\$2,576,956
Charges for Services	0	803,011	0	0	803,011
Licenses, Permits and Fees	14,700	35,904	0	0	50,604
Intergovernmental	38,896	625,980	252,369	0	917,245
Earnings on Investments	308,451	10,911	0	0	319,362
Miscellaneous	20,135	282,444	33,500	0	336,079
<i>Total Cash Receipts</i>	<u>417,364</u>	<u>4,300,024</u>	<u>285,869</u>	<u>0</u>	<u>5,003,257</u>
Cash Disbursements					
Current:					
General Government	126,679	126,376	0	0	253,055
Public Safety	0	1,901,669	0	0	1,901,669
Public Works	0	786,364	203,920	0	990,284
Health	28,051	132,927	0	0	160,978
Conservation-Recreation	1,827	0	0	0	1,827
Capital Outlay	0	1,632,419	1,041,359	0	2,673,778
<i>Total Cash Disbursements</i>	<u>156,557</u>	<u>4,579,755</u>	<u>1,245,279</u>	<u>0</u>	<u>5,981,591</u>
<i>Excess of Receipts Over (Under) Disbursements</i>	<u>260,807</u>	<u>(279,731)</u>	<u>(959,410)</u>	<u>0</u>	<u>(978,334)</u>
Other Financing Receipts (Disbursements)					
Loans Issued	0	0	20,000	0	20,000
Sale of Capital Assets	0	50,546	0	0	50,546
Transfers In	0	0	241,067	0	241,067
Transfers Out	0	0	(241,067)	0	(241,067)
<i>Total Other Financing Receipts (Disbursements)</i>	<u>0</u>	<u>50,546</u>	<u>20,000</u>	<u>0</u>	<u>70,546</u>
<i>Net Change in Fund Cash Balances</i>	260,807	(229,185)	(939,410)	0	(907,788)
<i>Fund Cash Balances, January 1</i>	<u>1,728,690</u>	<u>9,137,032</u>	<u>3,712,062</u>	<u>176,759</u>	<u>14,754,543</u>
Fund Cash Balances, December 31					
Nonspendable	0	0	0	176,759	176,759
Restricted	0	8,907,847	2,772,652	0	11,680,499
Assigned	516,278	0	0	0	516,278
Unassigned (Deficit)	1,473,219	0	0	0	1,473,219
<i>Fund Cash Balances, December 31</i>	<u>\$1,989,497</u>	<u>\$8,907,847</u>	<u>\$2,772,652</u>	<u>\$176,759</u>	<u>\$13,846,755</u>

See accompanying notes to the financial statements

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**Granville Township
Licking County**

**Notes to the Financial Statements
For the Year Ended December 31, 2019**

Note 1 – Reporting Entity

The constitution and laws of the State of Ohio establish the rights and privileges of the Granville Township, Licking County, (the Township) as a body corporate and politic. A publicly elected three-member Board of Trustees directs the Township. The Trustees also serve as the Granville Township Road District. The Township provides road and bridge maintenance, cemetery maintenance, fire protection and emergency medical services. Police protection is provided by the Licking County Sheriff.

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

Note 2 - Summary of Significant Accounting Policies

Basis of Presentation

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

Fund Accounting

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

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

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

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

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

Road District Fund This fund receives taxes and intergovernmental money for constructing, maintaining, and repairing Township roads and bridges.

Fire Fund This fund receives taxes and intergovernmental money for the purpose of providing fire and emergency ambulance protection to the community and contracted Townships.

Open Space Fund This fund receives taxes and intergovernmental money for the purpose of purchasing property and land easements to provide open space areas within the community.

Cemetery Fund This fund receives taxes and intergovernmental money for the purpose of development, maintaining, and repairing community cemeteries.

**Granville Township
Licking County**

**Notes to the Financial Statements
For the Year Ended December 31, 2019
(Continued)**

Note 2 - Summary of Significant Accounting Policies (Continued)

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

Capital Project – Fire Department Equipment Reserve Fund – This fund receives transfers from the Fire Department Operations Fund setting aside funds for future fire department related capital projects in accordance with Ohio Revised Code Section 5705.13(C).

Capital Project - Firehouse Fund – This fund receives transfers from the Fire Department Operations Fund, The Opera House Fund, private donations and from a USDA Rural Development Program Loan setting aside funds to construct a new firehouse in accordance with Ohio Revised Code Section 5705.13(C). Actual construction began in 2019, with an expected completion in the fall of 2020.

Capital Project - OPWC – 2019 Township Resurfacing Project (#CQ38W) – This fund recorded the payment of 48% matching funds provided by the Ohio Public Works Commission as authorized under Ohio Revised Code Section 164.05 and Ohio Administrative Code 163-1-21. The Township's 52% share of matching funds and In-kind Contributions were paid directly from a combination of the following funding sources: Road District Fund, Gas Tax Fund and Motor Vehicle License Tax Fund.

Permanent Funds These funds account for and report resources that are restricted to the extent that only earnings, and 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:

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.

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 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.

**Granville Township
Licking County**

**Notes to the Financial Statements
For the Year Ended December 31, 2019
(Continued)**

Note 2 - Summary of Significant Accounting Policies (Continued)

Budgetary Process (Continued)

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 2019 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.

The Township values U.S. Treasury Notes at cost. Money market mutual funds are recorded at share values the mutual funds report. Investments with Meeder Investments are limited to Bonds, Commercial Paper, and Corporate Issued CD's. Investment in STAR Ohio is measured at the net asset value (NAV) per share provided by STAR Ohio. The NAV per share is calculated on an amortized cost basis that provides an NAV per share that approximates fair value. Repurchase agreements with STAR Ohio Plus are fully back by the FDIC.

Capital Assets

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

Accumulated Leave

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

Fund Balance

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

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

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

**Granville Township
Licking County**

**Notes to the Financial Statements
For the Year Ended December 31, 2019
(Continued)**

Note 2 - Summary of Significant Accounting Policies (Continued)

Fund Balance (Continued)

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.

Note 3 – Budgetary Activity

Budgetary activity for the year ending 2019 follows:

2019 Budgeted vs. Actual Receipts			
Fund Type	Budgeted Receipts	Actual Receipts	Variance
General	\$238,862	\$417,364	\$178,502
Special Revenue	3,814,720	4,350,570	535,850
Capital Projects	203,920	546,936	343,016
Total	\$4,257,502	\$5,314,870	\$1,057,368

2019 Budgeted vs. Actual Budgetary Basis Expenditures			
Fund Type	Appropriation Authority	Budgetary Expenditures	Variance
General	\$724,120	\$156,557	\$567,563
Special Revenue	10,249,288	5,515,278	4,734,010
Capital Projects	2,661,346	1,982,894	678,452
Total	\$13,634,754	\$7,654,729	\$5,980,025

**Granville Township
Licking County**

**Notes to the Financial Statements
For the Year Ended December 31, 2019
(Continued)**

Note 4 – 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:

	<u>2019</u>
Demand deposits	<u>\$525,738</u>
Total deposits	<u>525,738</u>
Meeder Investments - Cash & Equivalents (CP)	1,506,171
Meeder Investments - U.S. Government Issues (Bonds)	7,980,924
Meeder Investments - Corporate Issues (CD)	740,028
STAR Ohio	3,089,529
Repurchase agreement (Star Plus)	<u>4,366</u>
Total investments	<u>13,321,017</u>
Total deposits and investments	<u><u>\$13,846,755</u></u>

At December 31, 2019, the Township held no equity in securities. Equity securities are not eligible investments for the Township under Ohio law.

Deposits

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

At December 31, 2019, all funds on deposit were properly insured or collateralized as required by Ohio law.

Investments

Starting in the spring of 2016 the Township contracted with a financial broker in an effort to increase revenue by those means allowed within the Township's investment policy. An additional agreement was signed with a custodian financial institution that will make and maintain proper books or account and complete records of all Assets and transactions in the Account. Custodian will preserve for the periods prescribed by applicable federal statute or regulation all records required to be maintained. The account is reconciled utilizing the "cost basis" as reported on the monthly bank statements.

Investments in STAR Ohio and mutual funds are not evidenced by securities that exist in physical or book-entry form.

**Granville Township
Licking County**

**Notes to the Financial Statements
For the Year Ended December 31, 2019
(Continued)**

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 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 February. The second half payment is due in July.

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

The Township reported the following transfers at December 31, 2019:

Transfer from the Opera House Fund (2191) to Fire House Fund (4902)	<u>\$241,067</u>
Total	<u>\$241,067</u>

The transfer from the Opera House Fund (2191) to the Fire House Fund to provide additional funding to the Fire House Project as established pursuant to Ohio Revised Code Section 5705.13(C).

Note 7 - Risk Management

Commercial Insurance

The Township has obtained commercial insurance for the following risks:

- Comprehensive property and general liability;
- Vehicles; and
- Errors and omissions
- Builders Risk Insurance – Fire Station Project

Workers' Compensation

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

**Granville Township
Licking County**

**Notes to the Financial Statements
For the Year Ended December 31, 2019
(Continued)**

Note 8 – Retirement Systems

Ohio Public Employees Retirement System

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

The Ohio Revised Code also prescribes contribution rates. OPERS members contributed 10% of their gross salaries and the Township contributed an amount equaling 14%, of participants' gross salaries. The Township has paid all contributions required through December 31, 2019.

Ohio Police and Fire Retirement System

The Township's certified full-time 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% of full-time fire fighters' wages. The Township has paid all contributions required through December 31, 2019.

Retirement Rates	Year	Member Rate	Employer Rate
OP&F- full time firefighters	7-1-2015 thru 12-31-2019	12.25%	24%
OPERS – Local	2012-2019	10%	14%

Social Security

All other Fire Fighters (not full-time) 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 participants' gross salaries. The Township has paid all contributions required through December 31, 2019.

Note 9 – 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. OPERS contributes 2 percent of the employer contribution to fund these benefits, and OP&F contributes 0.5 percent to fund these benefits.

**Granville Township
Licking County**

**Notes to the Financial Statements
For the Year Ended December 31, 2019
(Continued)**

Note 10 – Construction and Contractual Commitments

Granville Township Trustees have agreed to provide funds supporting the placement of a traffic light at State Route 16 and Granview Rd, at the entrance to the Kendal of Granville - retirement community. The Trustees have agreed to spend up to \$95,550 on the project, with the remaining cost being paid by Kendal of Granville. The project was completed in the fall of 2019. The final project costs came in at \$134,802.64 with Kendal of Granville reimbursing Granville Township 50% of the cost (\$67,401.32).

Granville Township Trustees are building a new Fire Station. In 2018, a land lease agreement was executed between Granville Township and the Village of Granville, where the Village would construct their new Service Complex on Township owned property, then the Township would build a new Fire Station on the old Village Service Complex property. In July 2019 the Village moved into their new Service Complex. During August/September 2019, the old Village Service Complex was demolished and the site cleared for construction on the Township's new Fire Station. Construction began in October 2019 with an expected completion date of October 2020. The Township has secured a USDA – Rural Development Loan for up to \$4,100,000 to help pay for the cost of the new Fire Station. The Township is responsible for the first \$2,900,000 of the project, then the USDA money will be received as construction bills are submitted and approved. Loan repayment is also scheduled to begin in 2020.

Granville Township Trustees made major improvements at the Maple Grove Cemetery. This was aided by the acquisition of the property adjacent to the cemetery in 2017. During 2019, the old maintenance garage was demolished and a new facility was erected. This new facility houses a maintenance garage and an area to hold small funeral services. Attached to the building is a new columbarium for cremations. The entrance gates and fencing around the improvements were installed, as well as the establishment of a new Veteran's Memorial, thanks to the efforts of the local American Legion Post. Final paving will occur in the spring of 2020. The Township's Cemetery Fund was used to pay for the building construction and entrance improvements. Additional local donations funded the Veteran's Memorial.

Note 11 – Subsequent Events

In November 2019, the Township issued \$4,100,000 in Fire Station Construction Bonds, Series 2019, for a period not to exceed 30 years and at a rate not to exceed 5.5%. Payments commence in 2020 and \$20,000 of proceeds were received during 2019.

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 ensuing emergency measures will impact subsequent periods of the Township. The Township's investment portfolio and the investments of the pension and other employee benefit plan in which the Township participates have incurred a significant decline in fair value, consistent with the general decline in financial markets. However, because the values of individual investments fluctuate with market conditions, and due to market volatility, the amount of losses that will be recognized in subsequent periods, if any, cannot be determined. In addition, the impact on the Township's future operating costs, revenues, and any recovery from emergency funding, either federal or state, cannot be estimated.

**Granville Township
Licking 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, 2018**

	General	Special Revenue	Capital Projects	Permanent	Totals (Memorandum Only)
Cash Receipts					
Property and Other Local Taxes	\$33,940	\$2,505,572	\$0	\$0	\$2,539,512
Charges for Services	0	777,899	0	0	777,899
Licenses, Permits and Fees	14,903	32,210	0	0	47,113
Intergovernmental	38,740	548,735	171,551	0	759,026
Earnings on Investments	216,993	7,926	0	0	224,919
Miscellaneous	27,235	214,222	0	0	241,457
<i>Total Cash Receipts</i>	<u>331,811</u>	<u>4,086,564</u>	<u>171,551</u>	<u>0</u>	<u>4,589,926</u>
Cash Disbursements					
Current:					
General Government	136,521	125,236	0	0	261,757
Public Safety	0	2,005,125	9,700	0	2,014,825
Public Works	0	782,928	0	0	782,928
Health	28,062	138,047	0	0	166,109
Conservation-Recreation	6,990	0	0	0	6,990
Capital Outlay	0	137,604	331,574	0	469,178
<i>Total Cash Disbursements</i>	<u>171,573</u>	<u>3,188,940</u>	<u>341,274</u>	<u>0</u>	<u>3,701,787</u>
<i>Excess of Receipts Over (Under) Disbursements</i>	<u>160,238</u>	<u>897,624</u>	<u>(169,723)</u>	<u>0</u>	<u>888,139</u>
Other Financing Receipts (Disbursements)					
Sale of Capital Assets	0	520	0	0	520
Transfers In	0	0	1,000,000	0	1,000,000
Transfers Out	0	(1,000,000)	0	0	(1,000,000)
<i>Total Other Financing Receipts (Disbursements)</i>	<u>0</u>	<u>(999,480)</u>	<u>1,000,000</u>	<u>0</u>	<u>520</u>
<i>Net Change in Fund Cash Balances</i>	160,238	(101,856)	830,277	0	888,659
<i>Fund Cash Balances, January 1 Restated</i>	<u>1,568,452</u>	<u>9,238,888</u>	<u>2,881,785</u>	<u>176,759</u>	<u>13,865,884</u>
Fund Cash Balances, December 31					
Nonspendable	0	0	0	176,759	176,759
Restricted	0	9,137,032	3,712,062	0	12,849,094
Assigned	486,049	0	0	0	486,049
Unassigned (Deficit)	1,242,641	0	0	0	1,242,641
<i>Fund Cash Balances, December 31</i>	<u>\$1,728,690</u>	<u>\$9,137,032</u>	<u>\$3,712,062</u>	<u>\$176,759</u>	<u>\$14,754,543</u>

See accompanying notes to the financial statements

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Granville Township
Licking County

Notes to the Financial Statements
For the Year Ended December 31, 2018

Note 1 – Reporting Entity

The constitution and laws of the State of Ohio establish the rights and privileges of the Granville Township, Licking County, (the Township) as a body corporate and politic. A publicly elected three-member Board of Trustees directs the Township. The Trustees also serve as the Granville Township Road District. The Township provides road and bridge maintenance, cemetery maintenance, fire protection and emergency medical services. Police protection is provided by the Licking County Sheriff.

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

Note 2 - Summary of Significant Accounting Policies

Basis of Presentation

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

Fund Accounting

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

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

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

Road District Fund This fund receives taxes and intergovernmental money for constructing, maintaining, and repairing Township roads and bridges.

Fire Fund This fund receives taxes and intergovernmental money for the purpose of providing fire and emergency ambulance protection to the community and contracted Townships.

Open Space Fund This fund receives taxes and intergovernmental money for the purpose of purchasing property and land easements to provide open space areas within the community.

Cemetery Fund This fund receives taxes and intergovernmental money for the purpose of development, maintaining, and repairing community cemeteries.

**Granville Township
Licking County**

**Notes to the Financial Statements
For the Year Ended December 31, 2018
(Continued)**

Note 2 - Summary of Significant Accounting Policies (Continued)

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

Capital Project – Fire Department Equipment Reserve Fund – *This fund receives transfers from the Fire Department Operations Fund setting aside funds for future fire department related capital projects in accordance with Ohio Revised Code Section 5705.13(C).*

Capital Project - Firehouse Fund – *This fund receives transfers from the Fire Department Operations Fund setting aside funds for future firehouse in accordance with Ohio Revised Code Section 5705.13(C).*

Capital Project - OPWC – 2018 Resurfacing Project (#CQ41V) – *This fund recorded the direct payment of matching funds by the Ohio Public Works Commission as authorized under Ohio Revised Code Section 164.05 and Ohio Administrative Code 163-1-21. The Township's matching funds and In-kind Contributions were paid directly from Granville Township's Road District Fund.*

Permanent Funds These funds account for and report resources that are restricted to the extent that only earnings, and 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:

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.*

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

**Granville Township
Licking County**

**Notes to the Financial Statements
For the Year Ended December 31, 2018
(Continued)**

Note 2 - Summary of Significant Accounting Policies (Continued)

Budgetary Process (Continued)

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 2018 budgetary activity appears in Note 4.

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.

The Township values U.S. Treasury Notes at cost. Money market mutual funds are recorded at share values the mutual funds report. Investments with Meeder Investments are limited to Bonds, Commercial Paper, and Corporate Issued CD's. Investment in STAR Ohio is measured at the net asset value (NAV) per share provided by STAR Ohio. The NAV per share is calculated on an amortized cost basis that provides an NAV per share that approximates fair value. Repurchase agreements with STAR Ohio Plus are fully back by the FDIC.

Capital Assets

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

Accumulated Leave

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

Fund Balance

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

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

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

**Granville Township
Licking County**

**Notes to the Financial Statements
For the Year Ended December 31, 2018
(Continued)**

Note 2 - Summary of Significant Accounting Policies (Continued)

Fund Balance (Continued)

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.

Note 3 – Restatement of Fund Balances

In prior years, fund balances were overstated in the special revenue fund and were understated in the capital projects and permanent funds. The change had the following effect on fund cash balances, as previously reported, for the year ended December 31, 2017:

	Special Revenue	Capital Projects	Permanent
Amount as previously reported	\$9,656,714	\$2,640,718	\$0
Reclassification of Opera House Fund	(241,067)	241,067	\$0
Reclassification of Cemetery Bequest Fund	(176,759)	\$0	\$176,759
Restated Amount for the year ended December 31, 2017	\$9,238,888	\$2,881,785	\$176,759

**Granville Township
Licking County**

**Notes to the Financial Statements
For the Year Ended December 31, 2018
(Continued)**

Note 4 – Budgetary Activity

Budgetary activity for the year ending 2018 follows:

2018 Budgeted vs. Actual Receipts			
Fund Type	Budgeted Receipts	Actual Receipts	Variance
General	\$184,489	\$331,811	\$147,322
Special Revenue	3,543,292	4,087,084	543,792
Capital Projects	1,188,857	1,171,551	(17,306)
Total	\$4,916,638	\$5,590,446	\$673,808

2018 Budgeted vs. Actual Budgetary Basis Expenditures			
Fund Type	Appropriation Authority	Budgetary Expenditures	Variance
General	\$715,795	\$172,364	\$543,431
Special Revenue	9,628,241	4,580,787	5,047,454
Capital Projects	2,881,785	1,391,991	1,489,794
Total	\$13,225,821	\$6,145,142	\$7,080,679

Note 5 – Deposits and Investments

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

Demand deposits	2018 \$340,518
Total deposits	340,518
Meeder Investments - Cash & Equivalents (CP)	4,972,756
Meeder Investments - U.S. Government Issues (Bonds)	4,341,256
Meeder Investments - Corporate Issues (CD)	1,002,000
STAR Ohio	1,559,594
Repurchase agreement (Star Plus)	2,538,420
Total investments	14,414,025
Total deposits and investments	\$14,754,543

At December 31, 2018, the Township held no equity in securities. Equity securities are not eligible investments for the Township under Ohio law.

**Granville Township
Licking County**

**Notes to the Financial Statements
For the Year Ended December 31, 2018
(Continued)**

Note 5 – Deposits and Investments (Continued)

Deposits

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

At December 31, 2018, all funds on deposit were properly insured or collateralized as required by Ohio law.

Investments

Starting in the spring of 2016 the Township contracted with a financial broker in an effort to increase revenue by those means allowed within the Township’s investment policy. An additional agreement was signed with a custodian financial institution that will make and maintain proper books or account and complete records of all Assets and transactions in the Account. Custodian will preserve for the periods prescribed by applicable federal statute or regulation all records required to be maintained. The account is reconciled utilizing the “cost basis” as reported on the monthly bank statements.

Investments in STAR Ohio and mutual funds are not evidenced by securities that exist in physical or book-entry form.

Note 6 – Property Taxes

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

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

Note 7 - Interfund Balances

The Township reported the following transfers at December 31, 2018:

Transfer from the FD Operations Fund (2191) to Fire House Fund (4902)	<u>\$1,000,000.00</u>
Total	<u>\$1,000,000.00</u>

The transfer from the Fire Department Operations Fund (2191) to the Fire House Fund to provide additional funding to the Fire House Project as established pursuant to Ohio Revised Code Section 5705.13(C).

**Granville Township
Licking County**

**Notes to the Financial Statements
For the Year Ended December 31, 2018
(Continued)**

Note 8 - Risk Management

Commercial Insurance

The Township has obtained commercial insurance for the following risks:

- Comprehensive property and general liability;
- Vehicles; and
- Errors and omissions.

Workers' Compensation

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

Note 9 – Retirement Systems

Ohio Public Employees Retirement System

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

The Ohio Revised Code also prescribes contribution rates. OPERS members contributed 10% of their gross salaries and the Township contributed an amount equaling 14%, of participants' gross salaries. The Township has paid all contributions required through December 31, 2018.

Ohio Police and Fire Retirement System

The Township's certified full-time 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% of full-time fire fighters' wages. The Township has paid all contributions required through December 31, 2018.

Retirement Rates	Year	Member Rate	Employer Rate
OP&F- full time firefighters	7-1-2015 thru 12-31-2018	12.25%	24%
OPERS – Local	2012-2018	10%	14%

Social Security

All other Fire Fighters (not full-time) 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 participants' gross salaries. The Township has paid all contributions required through December 31, 2018.

**Granville Township
Licking County**

**Notes to the Financial Statements
For the Year Ended December 31, 2018
(Continued)**

Note 10 – 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. OPERS contributes 2 percent of the employer contribution to fund these benefits, and OP&F contributes 0.5 percent to fund these benefits.

Note 11 – Construction and Contractual Commitments

Granville Township Trustees have agreed to provide funds supporting the placement of a traffic light at State Route 16 and Granview Rd, at the entrance to the Kendal of Granville - retirement community. The Trustees have agreed to spend up to \$95,550 on the project, with the remaining cost being paid by Kendal of Granville. The project was expected to be completed in CY2018, but has been delayed due to excessive costs. The project is expected to be bid out and completed in 2019.

Granville Township Trustees are working on a new Fire Station Project. A land lease agreement has been made between the Board of Granville Township Trustees and the Village of Granville, where the Village will construct a new Service Complex on Township owned property. Once the Village's Service Complex has been relocated, the Village's old Service Complex will be demolished and the site cleared for construction on the Township's new Fire Station. Architects and a Construction Manager at Risk (CMAR) have been hired and work begin in 2018. The project is expected to be completed in 2021.

Note 12 – Subsequent Events

In November 2019, the Township issued \$4,100,000 in Fire Station Construction Bonds, Series 2019, for a period not to exceed 30 years and at a rate not to exceed 5.5%. Payments commence in 2020 and \$20,000 of proceeds were received during 2019.

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 ensuing emergency measures will impact subsequent periods of the Township. The Township's investment portfolio and the investments of the pension and other employee benefit plan in which the Township participates have incurred a significant decline in fair value, consistent with the general decline in financial markets. However, because the values of individual investments fluctuate with market conditions, and due to market volatility, the amount of losses that will be recognized in subsequent periods, if any, cannot be determined. In addition, the impact on the Township's future operating costs, revenues, and any recovery from emergency funding, either federal or state, cannot be estimated.

OHIO AUDITOR OF STATE KEITH FABER



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

Granville Township
Licking County
PO Box 315
Granville, Ohio 43023-0315

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 by fund type of Granville Township, Licking County, (the Township) as of and for the years ended December 31, 2019 and 2018, and the related notes to the financial statements and have issued our report thereon dated July 30, 2020, 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. We also noted the Township restated beginning fund balances to reclassify the Permanent Cemetery Bequest Fund from Special Revenue to Permanent Fund and its Opera House Fund from Special Revenue to Capital Projects Fund, and the financial impact of COVID-19 and the ensuing emergency measures will 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) to determine the 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.

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 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. 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 internal control deficiencies that might be material weaknesses or significant deficiencies. Therefore, unidentified material weaknesses or significant deficiencies may exist. We did identify a certain deficiency in internal control, described in the accompanying schedule of findings that we consider a material weakness. We consider finding 2019-001 to be a material weakness.

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 determination of financial statement amounts. 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 no instances of noncompliance or other matters we must report under *Government Auditing Standards*.

Township's Response to Findings

The Township's response to the finding identified in our audit is described in the accompanying corrective action plan. We did not subject the Township's response to the auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on it.

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
July 30, 2020

**Granville Township
Licking County**

**Schedule of Findings
December 31, 2019 and 2018**

FINDINGS RELATED TO THE FINANCIAL STATEMENTS REQUIRED TO BE REPORTED IN ACCORDANCE WITH GAGAS
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FINDING NUMBER 2019-001

Financial Statement Presentation – Material Weakness

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

The following adjustments were posted to the financial statements:

- In 2018, \$241,067 was adjusted to to move the Opera House beginning and ending fund balance from special revenue funds to a capital projects fund. In 2019, \$241,067 was adjusted to remove the beginning fund balance and transfer out from the special revenue Opera House fund and move the activity to the capital projects fund.
- In 2019 and 2018, \$516,278 and 486,049 respectively was adjusted to increased assigned fund balances and decrease in unassigned fund balance in the general fund for balances appropriated in the subsequent fiscal year and outstanding purchase orders.

In addition to the items noted above, we also identified additional misstatements ranging from \$756 to \$70,931 which were presented to the Township as unadjusted items.

An additional note disclosure was added to the notes to the financial statements to show the restatement of beginning fund balance of the special revenue, capital project and permanent funds to correctly present the cemetery bequest account as restricted for the benefit of the Township and the Opera House fund as a capital project fund.

Although the Township has implemented various controls over financial reporting, the need to propose audit adjustments suggest controls may not be effective or operating as management intended.

The Township should implement controls over the review of the financial statements and related notes to the financial statements to help ensure controls function as intended allowing any misstatements to be detected and corrected in future reports.

Officials' Response: See Corrective Action Plan

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**GRANVILLE TOWNSHIP TRUSTEES
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Website: WWW.GranvilleTownship.org

CORRECTIVE ACTION PLAN

December 31, 2019 and 2018

Finding Number: 2019-001
Planned Corrective Action: Granville Township has or is in the process of correcting the findings provided in the Audit Report. See details below.
Anticipated Completion Date: 08/31/2020
Responsible Contact Person: Jerry Miller

Opera House Fund

In 2019 the Township Trustees approved moving the remaining Opera House Funds to the Fire Station Capital Project and the Opera House Fund was closed effective 11-13-2019.

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OHIO AUDITOR OF STATE KEITH FABER



GRANVILLE TOWNSHIP

LICKING 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 9/8/2020

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