



***GREEN TOWNSHIP
ROSS COUNTY***

Regular Audit

**For the Years Ended
December 31, 2023 and 2022**

J.L. UHRIG
AND ASSOCIATES INC.

CERTIFIED PUBLIC ACCOUNTANT AND MANAGEMENT CONSULTANTS



OHIO AUDITOR OF STATE
KEITH FABER



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Columbus, Ohio 43215
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Board of Trustees
Green Township
PO Box 759
Kingston, OH 45644-0759

We have reviewed the *Independent Auditor's Report* of Green Township, Ross County, prepared by J.L. Uhrig and Associates, Inc., for the audit period January 1, 2022 through December 31, 2023. Based upon this review, we have accepted these reports in lieu of the audit required by Section 117.11, Revised Code. The Auditor of State did not audit the accompanying financial statements and, accordingly, we are unable to express, and do not express an opinion on them.

Our review was made in reference to the applicable sections of legislative criteria, as reflected by the Ohio Constitution, and the Revised Code, policies, procedures and guidelines of the Auditor of State, regulations and grant requirements. Green Township is responsible for compliance with these laws and regulations.

A handwritten signature in cursive script that reads "Keith Faber".

Keith Faber
Auditor of State
Columbus, Ohio

July 29, 2024

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GREEN TOWNSHIP, ROSS COUNTY
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Independent Auditor's Report

Board of Trustees
Green Township, Ross County
PO Box 759
Kingston, Ohio 45644

To the Board of Trustees:

Report on the Audit of the Financial Statements

Unmodified and Adverse Opinions

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

Unmodified Opinion on Regulatory Basis of Accounting

In our opinion, the accompanying financial statements referred to above present fairly, in all material respects, the cash balances, receipts and disbursements for each governmental fund type as of and for the years ended December 31, 2023 and 2022, and the related notes to the financial statements, in accordance with the financial reporting provisions which Ohio Revised Code Section 117.38 and Ohio Administrative Code Section 117-2-03(C) permit, described in Note 1.

Adverse Opinion on U.S. Generally Accepted Accounting Principles

In our opinion, because of the significance of the matter discussed in the *Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles* section of our report, the accompanying financial statements do not present fairly, in accordance with accounting principles generally accepted in the United States of America, the financial position of the Township, as of December 31, 2023 and 2022, or the changes in financial position thereof for the years then ended.

Basis for Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS) and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the *Auditor's Responsibilities for the Audit of the Financial Statements* section of our report. We are required to be independent of the Township, and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

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

As described in Note 1 of the financial statements, the financial statements are prepared by Township on the basis of the financial reporting provisions of Ohio Revised Code Section 117.38 and Ohio Administrative Code Section 117-2-03(C), which is an accounting basis other than accounting principles generally accepted in the United States of America (GAAP), to satisfy these requirements. The effects on the financial statements of the variances between the regulatory basis of accounting described in Note 1 and accounting principles generally accepted in the United States of America, although not reasonably determinable, are presumed to be material and pervasive.

Responsibilities of Management for the Financial Statements

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

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

Auditor's Responsibilities for the Audit of the Financial Statements

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

Board of Trustees
Green Township, Ross County
Independent Auditor's Report

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

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

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

Emphasis of Matter

As discussed in Note 9 to the financial statements, 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 this matter.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated June 25, 2024, on our consideration of the Township's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the Township's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Township's internal control over financial reporting and compliance.

J. L. Uhrig and Associates, Inc.

J. L. UHRIG AND ASSOCIATES, INC.
Chillicothe, Ohio

June 25, 2024

GREEN TOWNSHIP, ROSS COUNTY
Combined Statement of Cash Receipts, Cash Disbursements, and
Changes in Fund Cash Balances
All Governmental Fund Types
For the Year Ended December 31, 2023

	Governmental Fund Types				Totals
	General	Special Revenue	Debt Service Fund	Permanent Fund	
<u>Cash Receipts:</u>					
Local Taxes	\$101,849	\$1,132,724	\$0	\$0	1,234,573
Intergovernmental	48,812	239,422	0	0	288,234
Charges for Services	0	153,760	0	0	153,760
Earnings on Investments	4,233	745	0	0	4,978
Licenses, Permits, and Fees	35,914	2,300	0	0	38,214
Other Revenue	361	4,577	0	0	4,938
Total Cash Receipts	191,169	1,533,528	0	0	1,724,697
<u>Cash Disbursements:</u>					
<i>Current:</i>					
General Government	135,812	19,346	0	0	155,158
Public Safety	0	744,893	0	0	744,893
Public Works	63,342	343,222	0	0	406,564
Health	4,813	29,583	0	4	34,400
Capital Outlay	0	1,192,109	0	0	1,192,109
<i>Debt Service:</i>					
Redemption of Principal	10,000	20,343	0	0	30,343
Interest and Fiscal Charges	1,400	192	0	0	1,592
Total Cash Disbursements	215,367	2,349,688	0	4	2,565,059
Total Cash Receipts Over/(Under) Cash Disbursements	(24,198)	(816,160)	0	(4)	(840,362)
<u>Other Financing Sources (Uses):</u>					
Transfers In	0	15,000	0	0	15,000
Transfers Out	(15,000)	0	0	0	(15,000)
Loans Issued	0	600,000	0	0	600,000
Total Other Financing Sources (Uses)	(15,000)	615,000	0	0	600,000
Excess of Revenues and Other Financing Sources (Uses) Over (Under) Expenditures and Other Uses	(39,198)	(201,160)	0	(4)	(240,362)
Fund Cash Balances, January 1, Restated (See Note 10)	345,274	2,619,064	3,837	4	2,968,179
Fund Cash Balances, December 31	\$306,076	\$2,417,904	\$3,837	\$0	\$2,727,817

See accompanying notes to the financial statements.

Green Township
Ross County
Notes to the Financial Statements
For the Year Ended December 31, 2023

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. Description of the Entity

The constitution and laws of the State of Ohio establish the rights and privileges of the Green Township, Ross County, (the Township) as a body corporate and politic. A publicly elected three-member Board of Trustees directs the Township. The Township provides road and bridge maintenance, cemetery maintenance, fire protection and emergency medical services.

The Township participates in the Ohio Township Association Risk Management Authority (OTARMA), a public entity risk pool. OTARMA is a risk-sharing pool available to Ohio Townships for insurance coverage. Note 8 to the financial statements provide additional information for this entity.

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

B. 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, and a combined statement of receipts, disbursements and changes in fund-balances (regulatory cash basis) for all proprietary and fiduciary fund types which are organized on a fund type basis.

C. Accounting Basis

These financial statements follow the accounting basis permitted by the financial reporting provisions of Ohio Revised Code Section 117.38 and Ohio Administrative Code Section 117-2-03(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.

D. 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 deposits all available funds in an interest bearing checking account at a local commercial bank.

E. Fund Accounting

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

Green Township
Ross County
Notes to the Financial Statements
For the Year Ended December 31, 2023

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

1. General Fund

The General Fund accounts for and reports all financial resources not accounted for and reported in another fund.

2. 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:

Motor Vehicle License Tax Fund – This fund receives tax as levied by the State of Ohio for the issuance of Motor Vehicle licenses for the purpose of maintaining and constructing roads & bridges.

Gasoline Tax Fund - This fund receives gasoline tax money to pay for constructing, maintaining, and repairing Township roads.

Road & Bridge Fund – This fund receives property tax for the maintenance and construction of roads and bridges.

Cemetery Fund – This fund receives revenues from the sale of burial lots and from the administrative fees charges for recording new burials in the Mr. Pleasant Cemetery.

Bethel Cemetery Fund – This fund received initial revenues from the Bethel Methodist Church which were funds set aside for the operation and maintenance of the Bethel Cemetery. When the Township was directed to assume ownership by the Methodist Church, these funds were turned over to the Township. In additions, this fund receives additional revenue from the sale of burial lots and from the administrative fee charged for recording new burials in the Bethel Cemetery.

Fire Fund – This fund receives property tax for operation and fire protection and emergency medical services.

Permissive Motor Vehicle License Tax Fund – This fund receives tax as levied by the Board of Trustees for the issuance of Motor Vehicle licenses for the purpose of maintaining and constructing roads and bridges.

Fire & Rescue, Ambulance, and EMS Fund – This fund receives revenues that are collected from billing for Emergency Squad transports for the purpose of providing Emergency Medical Services.

Green Township
Ross County
Notes to the Financial Statements
For the Year Ended December 31, 2023

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

American Rescue Plan Fund – This fund received revenues from the Federal Government’s American Rescue plan Act which was established in part to provide relief funding to local entities to assist in the continued recovery from the Coronavirus Pandemic.

National Opioid Settlement Fund – This fund was established to segregate revenues received from the OneOhio Plan which was established after the settlement by the State of Ohio with the 3 largest distributor of opioids. Some of the revenues received from this settlement were distributed to Local Governments so that they could be used in accordance with the OneOhio MOU in the continued battle against the opioid epidemic.

3. 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:

General Bond (Note) Retirement – This fund has a carryover balance from previous years due to the early payoff of previous loans for the Fire Department. In previous years, funding received through the County Auditor was separated out so that those funds designated for Debt Services were clearly established, deposited, and accounted for within the Debt Services Fund. However, recent changes in how these funds are disbursed now require the funds used to pay debt requirement to be deposited directly into the fund in which they were originally intended to be encumbered. Therefore, this fund will continue to carry a balance until a future loan requirement for a Fire Department purchase allows for its appropriation and use. It is planned to expend these funds in 2024 when the first payment is due on the Fire Department Station loan.

4. 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 did not receive any of these types of funds in 2023.

5. 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 citizens). In previous years, the Township had the Cemetery Bequest Fund which had a non-expendable balance of \$5,000. Due to this fund not receiving enough interest to perform any significant maintenance or improvement projects, and pursuant to Ohio Revised Code 517.15, the Board of Trustees elected to expand the principal during 2021 to perform road improvements within the Mt. Pleasant Cemetery. The remaining balance, which was generated due to interest received in the first part of 2021, was expended in 2023.

Green Township
Ross County
Notes to the Financial Statements
For the Year Ended December 31, 2023

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

F. Budgetary Process

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

1. Appropriations

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

2. Estimated Resources

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

3. Encumbrances

The Ohio Revised Code requires the Township to reserve (encumber) appropriations when individual commitments are made. Encumbrances outstanding at year-end are cancelled and re-appropriated in the subsequent year.

A summary of budgetary activity for 2023 appears in Note 3.

G. 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:

1. Non-spendable

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

2. Restricted

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

Green Township
Ross County
Notes to the Financial Statements
For the Year Ended December 31, 2023

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

3. Committed

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

4. Assigned

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

5. Unassigned

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

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.

H. Property, Plant, and Equipment

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

I. 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.

Green Township
Ross County
Notes to the Financial Statements
For the Year Ended December 31, 2023

2. EQUITY IN POOLED DEPOSITS AND INVESTMENTS

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

	2023
Demand deposits	\$2,727,817
Total deposits and investments	\$2,727,817

Deposits: Deposits are insured by the Federal Depository Insurance Corporation and collateralized by the financial institution's public entity deposit pool.

3. BUDGETARY ACTIVITY

2023 Budgeted vs. Actual Receipts			
Fund Type	Budgeted Receipts	Actual Receipts	Variance
General	\$186,587	\$191,169	\$4,582
Special Revenue	2,000,926	2,148,528	147,602
Total	\$2,187,513	\$2,339,697	\$152,184

2023 Budgeted vs. Actual Budgetary Basis Expenditures			
Fund Type	Appropriation Authority	Budgetary Expenditures	Variance
General	\$326,013	\$248,502	\$77,511
Special Revenue	3,581,494	2,643,579	937,915
Total	\$3,907,506	\$2,892,080	\$1,015,426

4. PROPERTY TAX

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

Public utilities are also taxed on personal and real property located within the Township. The County is responsible for assessing property as well as for billing collecting, and distributing all property taxes on behalf of the Township.

Green Township
Ross County
Notes to the Financial Statements
For the Year Ended December 31, 2023

5. **DEBT**

Debt outstanding at December 31, 2023 is as follows:

	<u>Principal</u>	<u>Interest Rate</u>
Kinnikinick Sewer District	60,000	2.00%
Dump Truck	100,000	5.90%
Fire Department Station	<u>500,000</u>	7.35%
Total	660,000	

In 2009, the Township agreed to pay the Kinnikinick Sewer District debt, due to the sewer district being unable to provide services and therefore no revenue source was available to pay the debt. Ross County Common Pleas Court ruled that the debt was valid and must be repaid placing a court order judgement against the Sewer District. In lieu of special assessments being applied to the tax bills of the citizens, the Township agreed to assume responsibility for the debt of the Sewer District. The loan commenced on November 11, 2009 in the amount of \$200,000 and for a period of 20 years.

In 2020, a new debt in the amount of \$40,000 was added for the purchase of a Bobcat Compact Excavator for the Road Department. This loan commenced on October 28, 2020 for a total of 4 years with the first annual payment being made in October 2021. The loan was paid off early in 2023 and is no longer listed.

In 2023, a new debt in the amount of \$100,000 was added for the purchase of a new Dump Truck for the Maintenance Department. This loan commenced on September 1, 2023 for a total of 4 years with the first annual payment being due September 1, 2024.

In 2023, a new debt in the amount of \$500,000 was added for the purchase of a property that will be remodeled into a new Fire Station. This will replace the existing Fire Station #1 which was built in the early 1970's and is no longer adequate nor feasible for the requirements of today's fire protection services. The loan commenced on December 1, 2023 for a total of 20 years with the first annual payment due December 1, 2024.

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

Year ending December 31:	<u>Kinnikinick Sewer District</u>	<u>Dump Truck</u>	<u>New Fire Station</u>
2023	11,400.00	28,797.49	61,850.68
2024	11,203.29	28,797.49	59,912.50
2025	11,000.00	28,797.49	58,075.00
2026-Final Payment Year	<u>31,801.09</u>	<u>28,797.49</u>	<u>764,413.87</u>
Total	65,404.38	115,189.96	944,252.05

Green Township
Ross County
Notes to the Financial Statements
For the Year Ended December 31, 2023

6. DEFINED BENEFIT PENSION PLANS

The Township's 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 includes post-retirement healthcare and survivor and disability benefits.

The Ohio Revised Code also prescribes contribution rates. For 2023, 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, 2023.

For those employees who are not eligible or who have elected to not participate in OPERS, then they are subject to participation in to Social Security. For 2023, Social Security participants contributed 6.2% of their gross salaries and the Township contributed an additional 6.2%. The Township has paid all contributions required through December 31, 2023.

7. POSTEMPLOYMENT BENEFITS

Both OPERS offers cost-sharing, multiple-employer defined benefit postemployment plans, which include multiple health care plans including medical coverage, prescription drug coverage, deposits to a Health Reimbursement Arrangement and Medicare Part B premium reimbursements, to qualifying benefit recipients. The portion of employer contributions allocated to health care for OPERS members in the Traditional Pension Plan and Combined Plan was 2.0 percent during calendar year 2022, and 1.0% during calendar year 2023.

8. RISK MANAGEMENT

The Township is exposed to various risks of property and casualty losses injuries to employees.

The Township insures against injuries to employees through the Ohio Bureau of Worker's Compensation.

The Township belongs to the Ohio Township Association Risk Management Authority (OTARMA), a risk-sharing pool available to Ohio Townships. OTARMA provides property and casualty coverage for its members. York Risk Pooling Services, Inc. (formally known as American Risk Pooling Consultants, Inc.), functions as the administrator of the Pool and provides underwriting claims, loss control, risk management, and reinsurance services for the Pool. Member governments pay annual contributions to fund OTARMA. OTARMA pays judgments, settlements, and other expenses resulting from covered claims that exceed the members' deductible.

Casualty and Property Coverage

The Pool is a member of American Public Entity Excess Pool (APEEP), which is also administered by York. APEEP provides the Pool with an excess risk-sharing program. Under this arrangement, OTARMA retains insured risks up to an amount specified in the contracts.

The aforementioned casualty and property reinsurance agreement does not discharge OTARMA's primary liability for claims payments on covered losses. Claims exceeding coverage limits are the obligation of the respective government.

Green Township
Ross County
Notes to the Financial Statements
For the Year Ended December 31, 2023

8. RISK MANAGEMENT (CONTINUED)

Financial Position

OTARMA’s financial statements (audited by other accountants) conform with generally accepted accounting principles, and reported the following assets, liabilities and retained earnings at December 31, 2022 (the latest information available).

	<u>2020</u>	<u>2021</u>	<u>2022</u>
Assets	\$48,584,597	\$46,069,142	\$41,829,899
Liabilities	12,173,109	12,148,206	10,552,467
Net Position	\$36,411,488	\$33,920,936	\$31,277,432

At December 31, 2022, the 2022 liabilities above include approximately \$9.15 million of estimated incurred claims payable. The 2022 assets above also include approximately \$7.61 million of unpaid contributions to be billed to 1065 member governments in the future, as of December 31, 2022. These amounts will be included in future contributions from members when the related claims are due for payment.

As of December 31, 2022, the Township’s share of these unpaid contributions collectible in future years was \$34,633.

Based on discussions with OTARMA, the expected rates OTARMA charges to compute member contributions, which are used to pay claims as they become due, are not expected to change significantly from those used to determine the historical contributions detailed below. By contract, the annual liability of each member is limited to the amount of financial contributions required to be made to OTARMA for each year of membership.

Contributions to OTARMA		
<u>2021</u>	<u>2022</u>	<u>2023</u>
\$33,878	\$34,633	\$37,508

After one year of membership, a member may withdraw on the anniversary of the date of joining OTARMA, if the member notifies OTARMA in writing 60 days prior to the anniversary date. Upon withdrawal, members are eligible for a full or partial refund of their capital contributions, minus the subsequent year’s contribution. Withdrawing members have no other future obligation to the pool. Also, upon withdrawal, payments for all casualty claims and claim expenses become the sole responsibility of the withdrawing member, regardless of whether a claim occurred or was reported prior to the withdrawal.

Green Township
Ross County
Notes to the Financial Statements
For the Year Ended December 31, 2023

9. COVID-19

The United States and the State of Ohio declared a state of emergency in March 2020 due to the COVID-19 pandemic. Ohio's state of emergency ended in June, 2021 while the national state of emergency ended in April 2023. During 2023, the Township did not receive COVID-19 funding. The financial impact of COVID-19 and the continuing emergency measures will impact subsequent periods of the Township. The impact on the Township's future operating costs, revenues, and additional recovery from funding, either federal or state, cannot be estimated.

10. PRIOR PERIOD ADJUSTMENT

In 2023, the Township had voided a previously issued check. This resulted in a restatement of the prior period cash balance.

	Special Revenue
Fund Balance at December 31, 2022	<u>\$2,619,003</u>
Understatement of Cash and Cash Equivalents	61
Adjusted Fund Balance at December 31, 2022	<u><u>\$2,619,064</u></u>

GREEN TOWNSHIP, ROSS COUNTY
Combined Statement of Cash Receipts, Cash Disbursements, and
Changes in Fund Cash Balances
All Governmental Fund Types
For the Year Ended December 31, 2022

	Governmental Fund Types					Totals
	General	Special Revenue	Debt Service Fund	Capital Projects Fund	Permanent Fund	
<u>Cash Receipts:</u>						
Local Taxes	\$85,493	\$654,830	\$0	\$0	\$0	740,323
Intergovernmental	46,874	430,570	0	20,000	0	497,444
Charges for Services	0	212,013	0	0	0	212,013
Earnings on Investments	1,318	750	0	0	0	2,068
Licenses, Permits, and Fees	38,497	4,025	0	0	0	42,522
Other Revenue	157	33,103	0	0	0	33,260
Total Cash Receipts	172,339	1,335,291	0	20,000	0	1,527,630
<u>Cash Disbursements:</u>						
<i>Current:</i>						
General Government	129,147	12,836	0	0	0	141,983
Public Safety	0	699,761	0	0	0	699,761
Public Works	85,833	334,926	0	0	0	420,759
Health	3,650	36,222	0	0	0	39,872
Capital Outlay	14,784	122,115	0	20,000	0	156,899
<i>Debt Service:</i>						
Redemption of Principal	10,000	9,874	0	0	0	19,874
Interest and Fiscal Charges	1,598	759	0	0	0	2,357
Total Cash Disbursements	245,012	1,216,493	0	20,000	0	1,481,505
Total Cash Receipts Over/(Under) Cash Disbursements	(72,673)	118,798	0	0	0	46,125
 Fund Cash Balances, January 1, Restated (See Note 10)	 417,947	 2,500,205	 3,837	 0	 4	 2,921,993
Fund Cash Balances, December 31	\$345,274	\$2,619,003	\$3,837	\$0	\$4	\$2,968,118

See accompanying notes to the financial statements.

Green Township
Ross County
Notes to the Financial Statements
For the Year Ended December 31, 2022

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. Description of the Entity

The constitution and laws of the State of Ohio establish the rights and privileges of the Green Township, Ross County, (the Township) as a body corporate and politic. A publicly elected three-member Board of Trustees directs the Township. The Township provides road and bridge maintenance, cemetery maintenance, fire protection and emergency medical services.

The Township participates in the Ohio Township Association Risk Management Authority (OTARMA), a public entity risk pool. OTARMA is a risk-sharing pool available to Ohio Townships for insurance coverage. Note 8 to the financial statements provide additional information for this entity.

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

B. 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, and a combined statement of receipts, disbursements and changes in fund-balances (regulatory cash basis) for all proprietary and fiduciary fund types which are organized on a fund type basis.

C. Accounting Basis

These financial statements follow the accounting basis permitted by the financial reporting provisions of Ohio Revised Code Section 117.38 and Ohio Administrative Code Section 117-2-03(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.

D. 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 deposits all available funds in an interest bearing checking account at a local commercial bank.

E. Fund Accounting

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

Green Township
Ross County
Notes to the Financial Statements
For the Year Ended December 31, 2022

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

1. General Fund

The General Fund accounts for and reports all financial resources not accounted for and reported in another fund.

2. 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:

Motor Vehicle License Tax Fund – This fund receives tax as levied by the State of Ohio for the issuance of Motor Vehicle licenses for the purpose of maintaining and constructing roads & bridges.

Gasoline Tax Fund - This fund receives gasoline tax money to pay for constructing, maintaining, and repairing Township roads.

Road & Bridge Fund – This fund receives property tax for the maintenance and construction of roads and bridges.

Cemetery Fund – This fund receives revenues from the sale of burial lots and from the administrative fees charges for recording new burials in the Mr. Pleasant Cemetery.

Bethel Cemetery Fund – This fund received initial revenues from the Bethel Methodist Church which were funds set aside for the operation and maintenance of the Bethel Cemetery. When the Township was directed to assume ownership by the Methodist Church, these funds were turned over to the Township. In additions, this fund receives additional revenue from the sale of burial lots and from the administrative fee charged for recording new burials in the Bethel Cemetery.

Fire Fund – This fund receives property tax for operation and fire protection and emergency medical services.

Permissive Motor Vehicle License Tax Fund – This fund receives tax as levied by the Board of Trustees for the issuance of Motor Vehicle licenses for the purpose of maintaining and constructing roads and bridges.

Fire & Rescue, Ambulance, and EMS Fund – This fund receives revenues that are collected from billing for Emergency Squad transports for the purpose of providing Emergency Medical Services.

Green Township
Ross County
Notes to the Financial Statements
For the Year Ended December 31, 2022

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

American Rescue Plan Fund – This fund received revenues from the Federal Government’s American Rescue plan Act which was established in part to provide relief funding to local entities to assist in the continued recovery from the Coronavirus Pandemic.

3. 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:

General Bond (Note) Retirement – This fund has a carryover balance from previous years due to the early payoff of previous loans for the Fire Department. In previous years, funding received through the County Auditor was separated out so that those funds designated for Debt Services were clearly established, deposited, and accounted for within the Debt Services Fund. However, recent changes in how these funds are disbursed now require the funds used to pay debt requirement to be deposited directly into the fund in which they were originally intended to be encumbered. Therefore, this fund will continue to carry a balance until a future loan requirement for a Fire Department purchase allows for its appropriation and use.

4. 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 did not receive any of these types of funds in 2022.

Issue I Paving Grant – This fund accounts for grants received from the State of Ohio to repair and maintain roads within the Township.

5. 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 citizens). In previous years, the Township had the Cemetery Bequest Fund which had a non-expendable balance of \$5,000. Due to this fund not receiving enough interest to perform any significant maintenance or improvement projects, and pursuant to Ohio Revised Code 517.15, the Board of Trustees elected to expand the principal during 2021 to perform road improvements within the Mt. Pleasant Cemetery. The remaining balance, which was generated due to interest received in the first part of 2021, was intended to be expended in 2022 for Cemetery maintenance purposes but was not. This will now be expended in 2023 for that same purpose.

Green Township
Ross County
Notes to the Financial Statements
For the Year Ended December 31, 2022

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

F. Budgetary Process

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

1. Appropriations

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

2. Estimated Resources

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

3. Encumbrances

The Ohio Revised Code requires the Township to reserve (encumber) appropriations when individual commitments are made. Encumbrances outstanding at year-end are cancelled and re-appropriated in the subsequent year.

A summary of budgetary activity for 2022 appears in Note 3.

G. 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:

1. Non-spendable

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

2. Restricted

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

Green Township
Ross County
Notes to the Financial Statements
For the Year Ended December 31, 2022

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

3. Committed

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

4. Assigned

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

5. Unassigned

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

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.

H. Property, Plant, and Equipment

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

I. 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.

Green Township
Ross County
Notes to the Financial Statements
For the Year Ended December 31, 2022

2. EQUITY IN POOLED DEPOSITS AND INVESTMENTS

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

	2022
Demand deposits	\$2,968,118
Total deposits and investments	\$2,968,118

Deposits: Deposits are insured by the Federal Depository Insurance Corporation and collateralized by the financial institution’s public entity deposit pool.

3. BUDGETARY ACTIVITY

2022 Budgeted vs. Actual Receipts			
Fund Type	Budgeted Receipts	Actual Receipts	Variance
General	\$158,383	\$172,339	\$13,956
Special Revenue	1,157,259	1,335,291	178,032
Capital Projects	20,000	20,000	0
Total	\$1,335,642	\$1,527,630	\$191,988

2023 Budgeted vs. Actual Budgetary Basis Expenditures			
Fund Type	Appropriation Authority	Budgetary Expenditures	Variance
General	\$321,150	\$245,012	\$76,138
Special Revenue	1,717,438	1,216,493	500,945
Capital Projects	20,000	20,000	0
Permanent	4	0	4
Total	\$2,058,592	\$1,481,505	\$577,087

4. PROPERTY TAX

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

Public utilities are also taxed on personal and real property located within the Township. The County is responsible for assessing property as well as for billing collecting, and distributing all property taxes on behalf of the Township.

Green Township
Ross County
Notes to the Financial Statements
For the Year Ended December 31, 2022

5. DEBT

Debt outstanding at December 31, 2022 is as follows:

	<u>Principal</u>	<u>Interest Rate</u>
Kinnikinick Sewer District	70,000	2.00%
Dump Truck	20,000	2.50%
Total	90,000	

In 2009, the Township agreed to pay the Kinnikinick Sewer District debt, due to the sewer district being unable to provide services and therefore no revenue source was available to pay the debt. Ross County Common Pleas Court ruled that the debt was valid and must be repaid placing a court order judgement against the Sewer District. In lieu of special assessments being applied to the tax bills of the citizens, the Township agreed to assume responsibility for the debt of the Sewer District.

In 2020, a new debt in the amount of \$40,000 was added for the purchase of a Bobcat Compact Excavator for the Road Department. This loan commenced on October 28, 2020 for a total of 4 years with the first annual payment being made in October 2021.

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

Year ending December 31:	<u>Sewer District</u>	<u>Truck</u>
2022	11,600.00	10,633.00
2023	11,400.00	10,633.00
2024	11,203.29	-
2025	11,000.00	-
2026	11,400.00	-
2027-2028	20,400.71	-
Total	77,004.00	21,266.00

6. DEFINED BENEFIT PENSION PLANS

The Township's 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 includes post-retirement healthcare and survivor and disability benefits.

The Ohio Revised Code also prescribes contribution rates. For 2022, 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, 2022.

Green Township
Ross County
Notes to the Financial Statements
For the Year Ended December 31, 2022

6. DEFINED BENEFIT PENSION PLANS (CONTINUED)

For those employees who are not eligible or who have elected to not participate in OPERS, then they are subject to participation in to Social Security. For 2022, Social Security participants contributed 6.2% of their gross salaries and the Township contributed an additional 6.2%. The Township has paid all contributions required through December 31, 2022.

7. POSTEMPLOYMENT BENEFITS

Both OPERS offers cost-sharing, multiple-employer defined benefit postemployment plans, which include multiple health care plans including medical coverage, prescription drug coverage, deposits to a Health Reimbursement Arrangement and Medicare Part B premium reimbursements, to qualifying benefit recipients. The portion of employer contributions allocated to health care for OPERS members in the Traditional Pension Plan and Combined Plan was 2.0 percent during calendar year 2022.

8. RISK MANAGEMENT

The Township is exposed to various risks of property and casualty losses injuries to employees.

The Township insures against injuries to employees through the Ohio Bureau of Worker's Compensation.

The Township belongs to the Ohio Township Association Risk Management Authority (OTARMA), a risk-sharing pool available to Ohio Townships. OTARMA provides property and casualty coverage for its members. York Risk Pooling Services, Inc. (formally known as American Risk Pooling Consultants, Inc.), functions as the administrator of the Pool and provides underwriting claims, loss control, risk management, and reinsurance services for the Pool. Member governments pay annual contributions to fund OTARMA. OTARMA pays judgments, settlements, and other expenses resulting from covered claims that exceed the members' deductible.

Casualty and Property Coverage

The Pool is a member of American Public Entity Excess Pool (APEEP), which is also administered by York. APEEP provides the Pool with an excess risk-sharing program. Under this arrangement, OTARMA retains insured risks up to an amount specified in the contracts.

The aforementioned casualty and property reinsurance agreement does not discharge OTARMA's primary liability for claims payments on covered losses. Claims exceeding coverage limits are the obligation of the respective government.

Financial Position

OTARMA's financial statements (audited by other accountants) conform with generally accepted accounting principles, and reported the following assets, liabilities and retained earnings at December 31, 2021 (the latest information available).

Green Township
Ross County
Notes to the Financial Statements
For the Year Ended December 31, 2022

8. RISK MANAGEMENT (CONTINUED)

	<u>2019</u>	<u>2020</u>	<u>2021</u>
Assets	\$46,315,535	\$48,584,597	\$46,069,142
Liabilities	11,571,566	12,173,109	12,148,206
Net Position	\$34,743,969	\$36,411,488	\$33,920,936

At December 31, 2021, the 2021 liabilities above include approximately \$10.6 million of estimated incurred claims payable. The 2021 assets above also include approximately \$9.37 million of unpaid contributions to be billed to 1060 member governments in the future, as of December 31, 2021. These amounts will be included in future contributions from members when the related claims are due for payment.

As of December 31, 2021, the Township’s share of these unpaid contributions collectible in future years was \$34,633.

Based on discussions with OTARMA, the expected rates OTARMA charges to compute member contributions, which are used to pay claims as they become due, are not expected to change significantly from those used to determine the historical contributions detailed below. By contract, the annual liability of each member is limited to the amount of financial contributions required to be made to OTARMA for each year of membership.

Contributions to OTARMA		
<u>2020</u>	<u>2021</u>	<u>2022</u>
\$32,692	\$33,878	\$34,633

After one year of membership, a member may withdraw on the anniversary of the date of joining OTARMA, if the member notifies OTARMA in writing 60 days prior to the anniversary date. Upon withdrawal, members are eligible for a full or partial refund of their capital contributions, minus the subsequent year’s contribution. Withdrawing members have no other future obligation to the pool. Also, upon withdrawal, payments for all casualty claims and claim expenses become the sole responsibility of the withdrawing member, regardless of whether a claim occurred or was reported prior to the withdrawal.

9. COVID-19

The United States and the State of Ohio declared a state of emergency in March 2020 due to the COVID-19 pandemic. Ohio’s state of emergency ended in June, 2021 while the national state of emergency ended in April 2023. During 2022, the Township did receive COVID-19 funding. The financial impact of COVID-19 and the continuing emergency measures will impact subsequent periods of the Township. The impact on the Township’s future operating costs, revenues, and additional recovery from funding, either federal or state, cannot be estimated.

Green Township
Ross County
Notes to the Financial Statements
For the Year Ended December 31, 2022

10. PRIOR PERIOD ADJUSTMENT

In 2022, the Township had voided a previously issued check. This resulted in a restatement of the prior period cash balance.

	<u>Special Revenue</u>
Fund Balance at December 31, 2021	\$2,499,993
Understatement of Cash and Cash Equivalents	<u>212</u>
Adjusted Fund Balance at December 31, 2021	<u><u>\$2,500,205</u></u>

**Independent Auditor's Report on Internal Control Over
Financial Reporting and on Compliance and Other Matters
Required By *Government Auditing Standards***

Board of Trustees
Brad McCorkle, Fiscal Officer
Green Township, Ross County
PO Box 759
Kingston, Ohio 45644

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 the Green Township, Ross County, Ohio (the Township), as of and for the years ended December 31, 2023 and 2022, and the related notes to the financial statements and have issued our report thereon dated June 25, 2024, wherein we noted the Township followed financial reporting provisions Ohio Revised Code Section 117.38 and Ohio Administrative Code Section 117-2-03 permit. We also noted the financial impact of COVID-19 and the ensuing emergency measures that 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 combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses or significant deficiencies may exist that were not identified.

Board of Trustees
Green Township, Ross County
Independent Auditor's Report on Internal Control over
Financial Reporting and on Compliance and Other Matters
Required By *Government Auditing Standards*

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 that are required to be reported under Government Auditing Standards.

Purpose of this Report

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

J. L. Uhrig and Associates, Inc.

J. L. UHRIG AND ASSOCIATES, INC.
Chillicothe, Ohio

June 25, 2024

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OHIO AUDITOR OF STATE KEITH FABER



GREEN TOWNSHIP

ROSS 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 8/8/2024

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

This report is a matter of public record and is available online at
www.ohioauditor.gov