



**May 25th, 2021
Regular Meeting, 12:00 pm
Pickaway County Fair Grounds – Ankrom Building**

AGENDA

- A. Roll Call
- B. Review of Meeting Minutes
- C. Financial Report
- D. Director's Report – Tom
 - Resolution – Capital Grant Appropriations
 - Audit Report
 - Cooks Creek Planning Committee
 - New Rules Consideration
 - Trego property Update
 - Richards Acquisition Update
 - Tax budget
 - Fair Booth Sign Up
 - Help with EE Camp and Jr. EE Camp
- D. Guests:
- F. Unfinished Business:
- G. New Business:
- H. Next Regularly Scheduled meeting – 12 noon, Tuesday June 22nd, 2021
- I. Adjournment



Pickaway County Park Board Minutes

April 27, 2021

Meeting was called to order at noon by Chair Beth Kowalski by zoom.

ROLL CALL

Board members P=present A=absent

Beth Kowalski P

Greg Bigam P

Tracie Sorvillo P Susan Metzger P

Robert (Pete) Hartinger P

Secretary: Andi Humphries P

Park Board Director: Tom Davis P

Executive Assistant: Arista Hartzler P

Operations Manager: Jamie Lands A

Logan Elm Liaison: Rod Smith A

Financial Liaison:

Public Relations:

Guests: Jim Edman, Cindy Whited, John Kyle and Mike Nicklow.

B. Minutes of previous month Humphries: Correction to C: Trego property **survey** was paid—not the property **purchase**. And to the spelling of board member on Item G should be **Metzger** not **Metzler**. The motion to approve the corrected minutes was made by Metzger, second by Bigam; motion carried.

C. Financial status of Park District: Beginning balance \$393,022.89. Ending balance \$827,039.83. Receipts include the first tax distribution which is \$8,000 higher than last year. Major expenses are salaries and contract services. The motion to approve the financial report was made by Hartinger, second by Bigam; motion carried.

D. Director's Report

- 1) Correction to January Board meeting minutes to include Wording "Amended Certificates and Advance" Hartzler explained that the auditor is requesting that the minutes reflect the wording "Amended Certificate and Advance" on the Budget Action Requests (BARs). The January minutes did not include this wordage for the Paddling Enhancement Grant BAR approval. Bigam moved to correct the January, 2021 minutes to reflect the wording "Amended Certificate and Advance" on the Budget Action Requests (BARs) for the Paddling Enhancement Grant. Sorvillo seconded; motion carried.
- 2) Resolution to allow Director and Deputy Director to submit Amended Certificates: Due to increased grants which may include matching funds and other sources of funds, these amended certificates may be more commonplace to balance the books. The motion to allow the park district director and deputy director to sign and process all amended certificates without prior board approval (Resolution 2021-5) was made by Sorvillo, second by Metzger; motion carried. Davis said the transactions would be noted at upcoming board meetings.
- 3) BARs to Transfer and Advance to Metzger Fund: Bigam made a motion to 1) transfer and reappropriate \$6,760 from contract services-park district general fund to Transfers Out 2) Create advances-in for Metzger Fund 3) Approve \$6,760 transfer

- from general fund to Metzger Fund and 4) Advance out \$19,240 from advances out-general fund to advance-in Metzger Fund. Sorvillo seconded; motion carried.
- 4) BARs to Close and transfer Roundtown Trail Funds to Genera Fund: Metzger made a motion to appropriate expense line \$4,467.72 to other expenses-Roundtown Trail and approve a fund transfer in same amount from other expenses-Roundtown Trail to other receipts Park General Fund. Hartinger seconded, motion carried.
 - 5) Update on Darby Creek Access Sites: Davis, Bigam and Kowalski provided a meeting summary addressing concerns of adjacent landowners of the Scioto Darby site. A letter detailing modified plans will be sent to concerned citizens.
 - 6) Park Rules/Bird Scooter Discussion: Park rules from 2016 will be updated to include rules on motorized vehicles. This would include the new Bird Scooters. Input from other districts and community leaders will be sought. Humphries asked if rules extended to races on the trail. There is a 'special use permit' for these events.
 - 7) Canal Lands Encroachment: In 2006, a "Lease Management Agreement" was signed to oversee land usage at the park. Recently, a company logging an adjacent property cut trees owned by the District. ODNr estimated 318 trees were felled and the repair to land is \$150,000. There is a criminal case against the logging company however the district might ultimately be responsible for the damage.
 - 8) Just notified that the district will be receiving a Clean Ohio trail grant for the bridge across the Canal. District's match is \$100,000.

E. Guests: no comments.

F. Unfinished Business: see Director's Report.

G. New Business, board member reports: none

H. Schedule of meetings: Regular meeting: noon Tuesday, May 25, 2021 at Pickaway County Park District Office, 458 Lancaster Pike, Circleville, Ohio, another location or zoom.

I. Adjournment. Meeting adjourned at 12:52 p.m.

Note: These routine meetings are to be One hour, and not to extend more than ½ hr. longer.
Additional time will require special meetings.

Date Minutes Were Approved 5/25/21

PCPD Board Chairperson Megany Bigam 5/25/21
Date

PCPD Director Tim Davis 5/28/21
Date

RESOLUTION NO. 2021-6



WHEREAS, the State of Ohio, through the Ohio Department of Natural Resources, administers financial assistance for public recreation purposes, through its biennial capital appropriations budget

WHEREAS, Senate Bill No. 310 of the 133rd General Assembly of the State of Ohio appropriated \$500,000.00 for Pickaway County Park District's Scioto River Bridge and Trail project

NOW, THEREFORE, be it resolved by the Pickaway County Park Board of Commissioner's as follows:

- 1. That Tom Davis, Pickaway County Park District Director is hereby authorized and directed to accept, administer and manage said funds in accordance with the Capital Improvement Community Park, Recreation/Conservation Project Pass Through Grant Agreement to be executed with the Ohio Department of Natural Resources**
- 2. That the Pickaway County Park District\Park Board of Commissioner's does agree to obligate the funds required to satisfactorily complete the proposed project and become eligible for reimbursement under the terms and conditions of the Capital Improvement Community Park, Recreation/Conservation Project Pass Through Grant Agreement.**

_____ moved, _____ seconded, to approve the above Resolution

Voting Aye Thereon:

LoriBeth Kowalski, Park Commissioner

Tracie Sorvillo, Park Commissioner

Robert "Pete" Hartinger, Park Commissioner

Susan Metzger, Park Commissioner

Gregory Bigam, Park Commissioner

Voting Nay Thereon:

LoriBeth Kowalski, Park Commissioner

Tracie Sorvillo, Park Commissioner

Robert "Pete" Hartinger, Park Commissioner

Susan Metzger, Park Commissioner

Gregory Bigam, Park Commissioner

Certified by : _____

Date: _____

MTD Fund Report for Year 2021 Month 04 - PICKAWAY COUNTY

Fund	Description	Beg Bal	MTD Rec	MTD Exp	Unexp	Enc	Unenc
639	P.C. PARK DISTRICT	827,039.83	6,467.72	6,467.72	785,437.67	703,609.16	81,828.51
670	METZGER PRESERVE	153.58	26,000.00	0.00	26,153.58	26,000.00	153.58
918	ROUNTOWN TRAIL PROJECT	4,467.72	0.00	4,467.72	0.00	0.00	0.00
922	PARK DISTRICT LEASE PAYMENTS	215.62	0.00	0.00	215.62	0.00	215.62
4 Funds		831,876.75	32,467.72	52,537.60	811,806.87	729,609.16	82,197.71

YTD Fund Report for Year 2021 Month 04 - PICKAWAY COUNTY

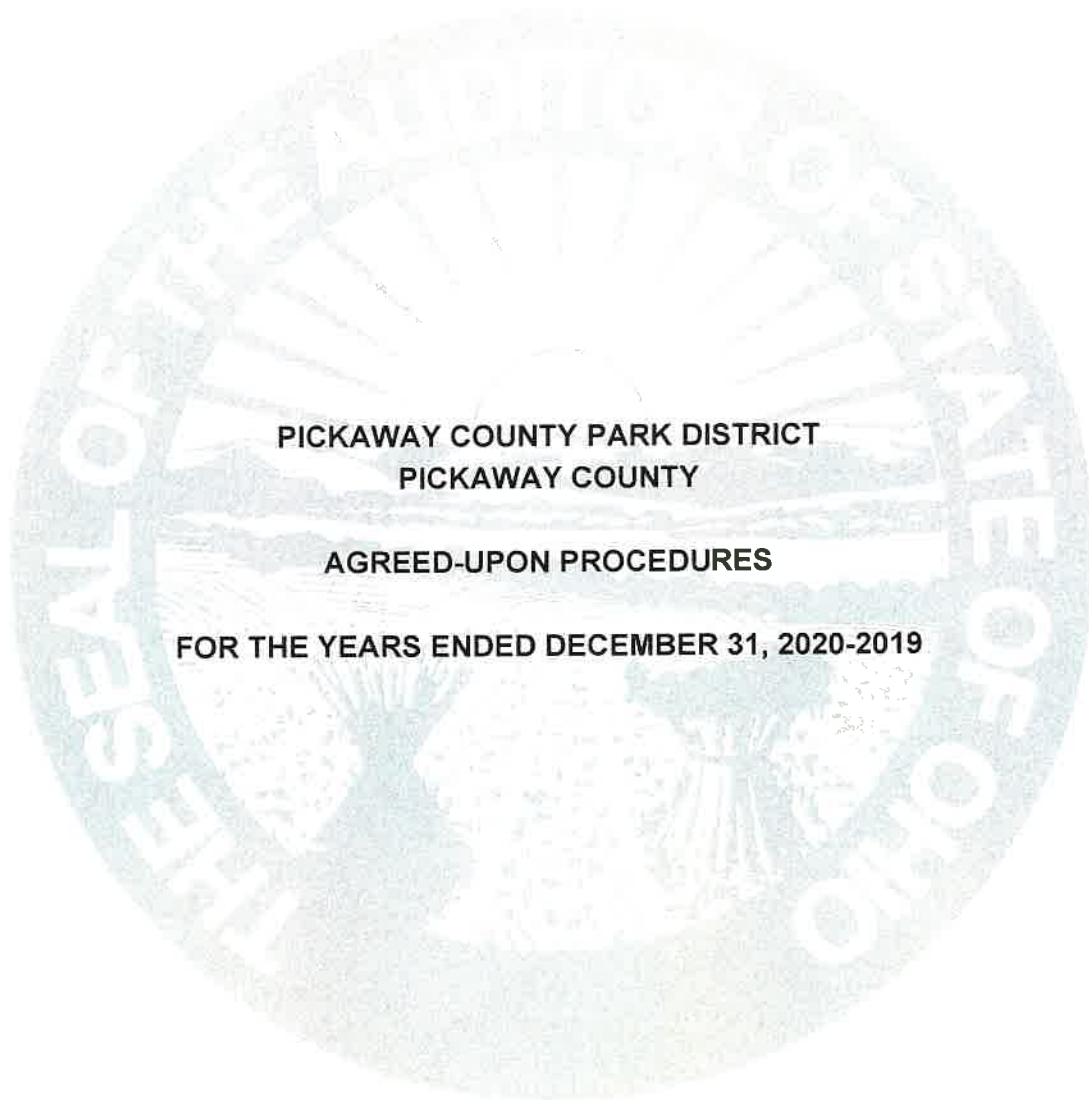
Fund	Description	Beg Yr Bal	YTD Rec	YTD Exp	Unexp	Enc	Unenc
639	P.C. PARK DISTRICT	481,197.24	464,515.24	160,274.81	785,437.67	703,609.16	81,828.51
670	METZGER PRESERVE	153.58	26,000.00	0.00	26,153.58	26,000.00	153.58
918	ROUNDTOWN TRAIL PROJECT	4,467.72	0.00	4,467.72	0.00	0.00	0.00
922	PARK DISTRICT LEASE PAYMENTS	215.62	0.00	0.00	215.62	0.00	215.62
4 Funds		486,034.16	490,515.24	164,742.53	811,806.87	729,609.16	82,197.71

MTD/YTD Total Expense Report by Fund for Year 2021 Month 04 - PICKAWAY COUNTY

Account	Description	Rev App	MTD Exp	YTD Exp	Unexp	Enc	Excess	Unenc
639.6052.5102	EMPLOYEES SALARY-PARK DISTRICT	140,379.00	10,612.18	43,676.79	96,702.21	0.00	0.00	96,702.21
639.6052.5201	PERS-PARK DISTRICT	20,355.00	1,485.71	6,114.76	14,240.24	0.00	0.00	14,240.24
639.6052.5202	MEDICARE-PARK DISTRICT	2,106.00	144.17	594.50	1,511.50	0.00	0.00	1,511.50
639.6052.5203	INSURANCE - PARK DISTRICT	51,988.00	3,479.32	13,917.28	38,070.72	0.00	0.00	38,070.72
639.6052.5205	WORKERS COMP-PARK DISTRICT	1,250.00	0.00	119.64	1,130.36	0.00	0.00	1,130.36
639.6052.5301	SUPPLIES-PARK DISTRICT	4,000.00	0.00	0.00	4,000.00	4,000.00	0.00	0.00
639.6052.5401	CONTRACT SRVS-PARK DISTRICT	331,740.00	6,308.50	18,387.84	313,352.16	313,352.16	0.00	0.00
639.6052.5403	TRAVEL/EXPENSES-PARK DISTRICT	5,000.00	40.00	40.00	4,960.00	4,960.00	0.00	0.00
639.6052.5432	RAILS TO TRAILS-CONTRACT SERVICES	0.00	0.00	0.00	0.00	0.00	0.00	0.00
639.6052.5501	EQUIPMENT-PARK DISTRICT	15,000.00	0.00	0.00	15,000.00	15,000.00	0.00	0.00
639.6052.5504	LAND - PARK DISTRICT	245,000.00	0.00	0.00	245,000.00	245,000.00	0.00	0.00
639.6052.5701	TRANSFERS OUT - PARK DISTRICT	6,760.00	6,760.00	6,760.00	0.00	0.00	0.00	0.00
639.6052.5801	ADVANCES OUT - PARK DISTRICT	0.00	19,240.00	70,461.00	(70,461.00)	0.00	0.00	(70,461.00)
639.6052.5901	OTHER EXPENSES-PARK DISTRICT	10,000.00	0.00	0.00	10,000.00	10,000.00	0.00	0.00
639.6052.5958	INSURANCE (BONDS)-PARK DISTRICT	1,500.00	0.00	203.00	1,297.00	1,297.00	0.00	0.00
639.6052.5959	MARTHA HITLER PARK IMPRV	0.00	0.00	0.00	0.00	0.00	0.00	0.00
639.6052.5968	PARK IMPROVEMENT PROGRAM - PARK DISTRICT	100,000.00	0.00	0.00	100,000.00	100,000.00	0.00	0.00
639.6069.5401	CONTRACTS-SERVICES - DUPONT GRANT	10,000.00	0.00	0.00	10,000.00	10,000.00	0.00	0.00
639.6090.5300	MATERIALS - PARK DONOR DESIGNATED PROJECTS	0.00	0.00	0.00	0.00	0.00	0.00	0.00
639.6090.5301	SUPPLIES - PARK DONOR DESIGNATED PROJECTS	0.00	0.00	0.00	0.00	0.00	0.00	0.00
639.6090.5401	CONTRACTS-SERVICES - PARK DONOR DESIGNATED PROJECTS	0.00	0.00	0.00	0.00	0.00	0.00	0.00
639.6090.5901	OTHER EXPENSES - PARK DONOR DESIGNATED PROJECTS	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Fund: 639	P.C. PARK DISTRICT	945,078.00	48,069.88	160,274.81	784,803.19	703,609.16	0.00	81,194.03
670.6091.5504	LAND - PARK ON BEHALF	0.00	0.00	0.00	0.00	0.00	0.00	0.00
670.6092.5401	CONTRACTS-SERVICES - METZGER PRESERVE	13,000.00	0.00	0.00	13,000.00	13,000.00	0.00	0.00
670.6092.5504	LAND - METZGER PRESERVE	0.00	0.00	0.00	0.00	0.00	0.00	0.00
670.6092.5901	OTHER EXPENSES - METZGER PRESERVE	13,000.00	0.00	0.00	13,000.00	13,000.00	0.00	0.00
Fund: 670	METZGER PRESERVE	26,000.00	0.00	0.00	26,000.00	26,000.00	0.00	0.00
918.3012.5401	CONTRACT-SVS - ON-BEHALF ROUNDTOWN TRAIL	0.00	0.00	0.00	0.00	0.00	0.00	0.00

MTD/YTD Total Expense Report by Fund for Year 2021 Month 04 - PICKAWAY COUNTY

Account	Description	Rev App	MTD Exp	YTD Exp	Unexp	Enc	Excess	Unenc
918.6206.5401	CONTRACTS-SERVICES - ROUANTOWN TRAIL	0.00	0.00	0.00	0.00	0.00	0.00	0.00
918.6206.5501	EQUIPMENT - ROUNTOWN TRAIL	0.00	0.00	0.00	0.00	0.00	0.00	0.00
918.6206.5701	TRANSFERS OUT - ROUNTOWN TRAIL	0.00	0.00	0.00	0.00	0.00	0.00	0.00
918.6206.5801	ADVANCES OUT - ROUNTOWN TRAIL	0.00	0.00	0.00	0.00	0.00	0.00	0.00
918.6206.5901	OTHER EXPENSES - ROUNTOWN TRAIL	4,467.72	4,467.72	4,467.72	0.00	0.00	0.00	0.00
Fund: 918	ROUANTOWN TRAIL PROJECT	4,467.72	4,467.72	4,467.72	0.00	0.00	0.00	0.00
922.6909.5401	CONTRACTS-SERVICES - PARK DISTRICT	0.00	0.00	0.00	0.00	0.00	0.00	0.00
922.6909.5501	EQUIPMENT - PARK DISTRICT	0.00	0.00	0.00	0.00	0.00	0.00	0.00
922.6909.5901	OTHER EXPENSES - PARK DISTRICT	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Fund: 922	PARK DISTRICT LEASE PAYMENTS	0.00	0.00	0.00	0.00	0.00	0.00	0.00
35 Accts		975,545.72	52,537.60	164,742.53	810,803.19	729,609.16	0.00	81,194.03



**PICKAWAY COUNTY PARK DISTRICT
PICKAWAY COUNTY**

AGREED-UPON PROCEDURES

FOR THE YEARS ENDED DECEMBER 31, 2020-2019

OHIO AUDITOR OF STATE

KEITH FABER

88 East Broad Street, 5th Floor
Columbus, Ohio 43215-3506
(614) 466-3402 or (800) 443-9275
CentralRegion@ohioauditor.gov

INDEPENDENT ACCOUNTANTS' REPORT ON APPLYING AGREED-UPON PROCEDURES

Pickaway County Park District
Pickaway County
141 W Main St, Suite 400
Circleville, Ohio 43113

We have performed the procedures enumerated below, which were agreed to by the Board of Trustees and the management of Pickaway County Park District (the District), on the receipts, disbursements and balances recorded in the District's cash basis accounting records for the years ended December 31, 2020 and 2019 and certain compliance requirements related to those transactions and balances, included in the information provided to us by the management of the District. The District is responsible for the receipts, disbursements and balances recorded in the cash basis accounting records for the years ended December 31, 2020 and 2019 and certain compliance requirements related to these transactions and balances included in the information provided to us by the District. The sufficiency of the procedures is solely the responsibility of the parties specified in this report. Consequently, we make no representation regarding the sufficiency of the procedures described below either for the purpose for which this report has been requested or for any other purpose.

This report only describes exceptions exceeding \$10.

Cash

1. Pickaway County is the custodian for the District's deposits, and therefore the County's deposit and investment pool holds the District's assets. We compared the District's fund balances reported on its December 31, 2020 Financial Statements to the balances reported in Pickaway's accounting records. The amounts agreed.
2. We agreed the January 1, 2019 beginning fund balances recorded in the YTD Fund Report to the December 31, 2018 balances in the prior year audited statements. We found no exceptions. We also agreed the January 1, 2020 beginning fund balances recorded in the YTD Fund Report to the December 31, 2019 balances in the YTD Fund Report. We found no exceptions.

Property Taxes and Intergovernmental Receipts

1. We selected a total of five receipts from the *Statement of Semiannual Apportionment of Taxes* from 2020 and a total of five from 2019:
 - a. We compared the amounts from the *above said report* to the amount recorded in the Detailed Revenue Transaction Report. The amounts agreed.
 - b. We inspected the Detailed Revenue Transaction Report to determine these receipts were allocated to the proper fund as required by Ohio Rev. Code Sections 5705.05-.06 and 5705.10. We found no exceptions.
 - c. We inspected the Detailed Revenue Transaction Report to determine whether the receipt was recorded in the proper year. The receipt was recorded in the proper year. We found no exceptions.

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2. We inspected the Detailed Revenue Transaction Report to determine whether it included two real estate tax receipts for 2020 and 2019. The Detailed Revenue Transaction Report included the proper number of tax receipts for each year.

Debt

1. The prior audit documentation disclosed no debt outstanding as of December 31, 2018.
2. We inquired of management, and inspected the Detailed Expense Transaction Report for evidence of debt issued during 2020 or 2019 or debt payment activity during 2020 or 2019. There were no new debt issuances, nor any debt payment activity during 2020 or 2019.

Payroll Cash Disbursements

1. We selected one payroll check for all five employees from 2020 and one payroll check for all three employees from 2019 from the Detail History Report and:
 - a. We compared the hours and pay rate, or salary recorded in the Detail History Report to supporting documentation (timecard, or legislatively approved rate or salary). We found no exceptions. We found no exceptions.
 - b. We inspected the fund and account codes to which the check was posted to determine the posting was allowable based on the employees' duties as documented in the employees' personnel files. We found no exceptions.
 - c. We confirmed the payment was posted to the proper year. We found no exceptions.
2. We inspected the last remittance of tax and retirement withholdings for the year ended December 31, 2020 to determine whether remittances were timely charged by the fiscal agent (Pickaway County), and if the amounts charged agreed to the amounts withheld, plus the employer's share where applicable, during the final withholding period of 2020. We found the following:

Withholding (plus employer share, where applicable)	Date Due	Date Paid	Amount Due	Amount Paid
Federal income taxes & Medicare (and social security, for employees not enrolled in pension system)	January 31, 2021	January 19, 2021	\$523,941.76	\$523,941.76
State income taxes	January 15, 2021	December 31, 2020	\$47,625.23	\$47,625.23
Local income tax	January 30, 2021	January 29, 2021	\$440.02	\$440.02
OPERS retirement	January 30, 2021	January 21, 2021	\$2,553.88	\$2,553.88

Non-Payroll Cash Disbursements

1. We selected 10 disbursements from the Detailed Expense Transaction Report for the year ended December 31, 2020 and 10 from the year ended 2019 and determined whether:
 - a. The disbursements were for a proper public purpose. We found no exceptions.
 - b. The check number, date, payee name and amount recorded on the returned, canceled check agreed to the check number, date, payee name and amount recorded in the Detailed Expense Transaction Report and to the names and amounts on the supporting invoices. We found no exceptions.
 - c. The payment was posted to a fund consistent with the restricted purpose for which the fund's cash can be used. We found no exceptions.
 - d. The fiscal officer certified disbursements requiring certification or issued a *Then and Now Certificate*, as required by Ohio Rev. Code Section 5705.41(D). We found no exceptions.

Compliance – Budgetary

1. Ohio Rev. Code Section 5705.41(B) prohibits expenditures (disbursements plus certified commitments) from exceeding appropriations. We compared total expenditures to total approved appropriations (Ohio Rev. Code Section 5705.38 and 5705.40) plus any carryover appropriations for the years ended December 31, 2020 and 2019 for the General and Metzger Preserve funds. There were no funds for which expenditures exceeded appropriations.
2. We inspected the interfund transfer from 2020 and 2019 Account Detail Revenue Transaction Report and Account Detail Expense Transaction Report for compliance with Ohio Rev. Code Sections 5705.14 - .16. We found no evidence of transfers these Sections prohibit, or for which Section 5705.16 would require approval by the Tax Commissioner.
3. We inspected the Cash Summary by Fund Report for the years ended December 31, 2020 and 2019 for negative cash fund balances. Ohio Rev. Code Section 5705.10 (I) provides that money paid into a fund must be used for the purposes for which such fund is established. As a result, a negative fund cash balance indicates that money from one fund was used to cover the expenses of another. No funds had a negative cash fund balance.

Sunshine Law Compliance

1. We obtained and inspected the District's Public Records Policy to determine the policy was in accordance with Ohio Rev. Code §§ 149.43(E)(2) and 149.43(B)(7)(c) and did not limit the number of responses that may be made to a particular person, limit the number of responses during a specified period of time, or establish a fixed period of time before it will respond unless that period is less than eight hours. We found no exceptions.
2. We inquired with District management and determined that the District did not have any completed public records requests during the engagement period.
3. We inquired whether the District had a records retention schedule, and observed that it was readily available to the public as required by Ohio Rev. Code § 149.43(B)(2). We found no exceptions.
4. We inspected written evidence that the Public Records Policy was provided to the records custodian/manager as required by Ohio Rev. Code § 149.43(E)(2). We found no exceptions.
5. We inspected the District's policy manual and determined the public records policy was included as required by Ohio Rev. Code § 149.43(E)(2). We found no exceptions.

6. We observed that the District's poster describing their Public Records Policy was not displayed conspicuously in all branches of the District as required by Ohio Rev. Code § 149.43(E)(2).
7. We inquired with District management and determined that the District did not have any applications for record disposal submitted to the Records Commission during the engagement period.
8. We inquired with District management and determined that the District did not have any elected officials subject to the Public Records Training requirements during the engagement period as required by Ohio Rev. Code §§ 149.43(E)(1) and 109.43(B).
9. We inspected the public notices for the public meetings held during the engagement period and determined the District notified the general public and news media of when and where meetings during the engagement period were to be held as required by Ohio Rev. Code § 121.22(F). We found no exceptions.
10. We inspected the minutes of public meetings during the engagement period in accordance with Ohio Rev. Code § 121.22(C) and determined whether they were:
 - a. Prepared – a file is created following the date of the meeting
 - b. Filed – placed with similar documents in an organized manner
 - c. Maintained - retained, at a minimum, for the engagement period
 - d. Open to public inspection – available for public viewing or request.We found no exceptions.
11. We inspected the minutes from the engagement period in accordance with Ohio Rev. Code § 121.22(G) and determined the following:
 - a. Executive sessions were only held at regular or special meetings.
 - b. The purpose for the meetings and going into an executive session (when applicable) correlated with one of the matters listed in Ohio Rev. Code Section 121.22(G).
 - c. Formal governing board actions were adopted in open meetings.We found no exceptions.

Other Compliance

1. Ohio Rev. Code Section 117.38 requires these district's to file their financial information in the HINKLE system within 60 days after the close of the fiscal year. This statute also permits the Auditor of State to extend the deadline for filing a financial report and establish terms and conditions for any such extension. Auditor of State established policies, regarding the filing of complete financial statements, as defined in AOS Bulletin 2015-007 in the Hinkle System. We confirmed the District filed their complete financial statements, as defined by AOS Bulletin 2015-007 and Auditor of State established policy within the allotted timeframe for the years ended December 31, 2020 and 2019 in the Hinkle system. There were no exceptions.

2. For all credit card accounts we obtained:
- copies of existing internal control policies,
 - a list(s) of authorized users, and
 - a list of all credit card account transactions.
- a. We inspected the established policy obtained above and determined it is:
- i. in compliance with the HB 312 statutory requirements, and
 - ii. implemented by the District.
- We found no exceptions.
- b. We selected 1 credit card transaction from each credit card account for testing. For selected transactions we inspected documentation to determine that:
- i. Use was by an authorized user within the guidelines established in the policy, and
 - ii. Each transaction was supported with original invoices and for a proper public purpose.
- We found no exceptions.
- c. We selected 3 credit card statements from each credit card account for testing. For selected statements we inspected documentation to determine that:
- iii. No unpaid beginning balance was carried forward to the current billing cycle,
 - iv. Ending statement balance was paid in full, and
 - v. Statement contained no interest or late fees.
- We found no exceptions.

This agreed-upon procedures engagement was conducted in accordance with the American Institute of Certified Public Accountants attestation standards and applicable attestation engagement standards included in the Comptroller General of the United States' *Government Auditing Standards*. This agreed-upon procedures engagement was conducted in accordance with attestation standards established by the *American Institute of Certified Public Accountants*. We were not engaged to, and did not conduct an examination or review, the objective of which would be the expression of an opinion or conclusion, respectively, on the District's receipts, disbursements, balances and compliance with certain laws and regulations. Accordingly, we do not express an opinion or conclusion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

This report is to provide assistance in the evaluation of the District's receipts, disbursements and balances recorded in their cash-basis accounting records for the years ended December 31, 2020 and 2019, and certain compliance requirements related to these transactions and balances and is not suitable for any other purpose.

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Signature name
Signature Title
Columbus, Ohio

April 27, 2021

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