

2024 Second Quarter Report

DEERFIELD TOWNSHIP, OHIO



Finance

Second Quarter-Budget Report

Fund	Adopted Budget	Budget		Expense 2024	Encumbrances	Budget %	
		Amendments	Amended Budget			Used	
General Fund	4,605,794	799,910	5,405,704	1,837,759	2,168,903	53%	
Road and Bridge Fund	6,331,488	976,270	7,307,758	2,400,222	3,065,015	61%	
Cemetery Fund	724,209	1,181	725,390	148,113	438,268	81%	
WCSO Fund	5,371,886	486,515	5,858,401	1,410,825	1,700,026	53%	
Park Fund	1,821,776	193,409	2,015,185	690,955	431,222	56%	
Fire/EMS Fund	11,037,783	62,814	11,100,597	5,403,750	1,517,576	62%	



Finance

Investment Summary

Company Name	Total Investment	Y-T-D Interest Income
Star Ohio	18,189,896.55	368,541.89
RedTree Investment Group	35,777,122.82	638,665.30



Finance

	Percentage	Current Year Appropriations	2024 Y-T-D Activity	2023 Y-T-D Activity	Encumbered Balance
Salary	44%	13,111,514	6,968,052	6,900,138	0
Benefits	16%	4,863,816	2,402,580	2,478,476	1,175,500
Purchase Service	33%	9,801,050	3,117,461	9,073,388	3,972,528
Supplies	4%	1,065,918	480,071	538,749	461,278
Miscellaneous	2%	729,569	470,764	584,268	53,942
Total Operating Budget	100%	29,571,867	13,438,928	19,575,019	5,663,248
Debt Payment		0	0	0	0
Transfers/Advances		0	0	0	0
Note Refunding		0	0	0	0
Equipment		3,531,523	947,171	949,117	2,001,332
TOTAL EXPENSES		33,103,390	14,386,099	20,524,136	7,664,580

* Report represents the total of all funds (General Fund, Road and Bridge Fund, Fire/EMS Fund, WCSO Fund, Park Fund, and Cemetery Fund)



Finance

Second Quarter Supplemental Appropriations

• Road Fund	203-0200-5650	Vehicles & Mowing Equipment	\$24,935
	200-0200-5423	Repairs and Maintenance	\$8,000
• General Fund	100-0105-5461	Deerfield Township Digest	\$4,000
	100-0100-5411	Contracts/Consultant/Special Projects	\$150,000
	100-0101-5411	Contracts/Consultant/Special Projects	\$25,000
	100-0100-5411	Contracts/Consultant/Special Projects	\$272,850



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Finance

Please note: at the end of this PowerPoint, we have added a copy of the Audit Executive Summary for Deerfield Township dated June 11, 2024. This detailed look at the Township's most recent audit includes a description of the client services team, summary of the audit results, and other important information.



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Planning and Zoning

Staff issued 158 zoning certificates (109 residential and 49 commercial). Approvals include new homes, accessory structures, signage, additions, interior/exterior modifications, and Minor PUD Modifications.

Staff performed final inspections on fifteen (15) residential properties and two (2) commercial properties for zoning compliance with approved plans.

Staff received and investigated 25 formal complaints in the 2nd Quarter, resulting in 18 violation notices being issued to property owners. It should be noted that 7 of the formal complaints received were either cleared prior to notices being issued, no zoning violation was found, and/or non-zoning related and could not be addressed by the Planning & Zoning Department.



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Planning and Zoning

The Board of Zoning Appeals reviewed four (4) cases in the 2nd Quarter. Two (2) of the variances involved residential properties. The other two (2) variances involved commercial properties. Wawa received a variance to exceed the maximum impervious surface ratio in order to begin construction of its new convenience store with gas pumps at 5308 Fields-Ertel Road, Rivers Crossing Church received a variance for temporary parking at 5937 Kings Island Drive while it continues to work on its future expansion of the overall church site.

The Zoning Commission reviewed one (1) case in the 2nd Quarter. The request was for the review of a Minor PUD Modification for Genesis of Montgomery auto dealership at 9848 Waterstone Boulevard. The Zoning Commission approved the case to allow modified building materials.



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Planning and Zoning

There was a total of 51 zoning certificates issued to construct new residential dwellings (single-family detached), and 7 zoning certificates issued to construct new residential multi-family buildings. *These figures are included in the total number of residential zoning certificates issued in the 2nd Quarter.* The breakdown of certificates issued for new residential dwellings is as follows:

- Single-Family Detached
 - Riverview of Landen – 2 zoning certificates issued
 - Miami Park – 1 zoning certificate issued
 - Long Cove Lakes – 7 zoning certificates issued
 - Losh Landing – 27 zoning certificates issued
 - Pimlico Pointe – 11 zoning certificates issued
 - Loveland Park – 1 zoning certificate issued
 - Seilcrest Acres – 1 zoning certificate issued
 - Hudson Hill – 1 zoning certificate issued
- Multi-Family Buildings (# of Units)
 - Pimlico Pointe – 7 Buildings (100 units total)



Planning and Zoning

Residential (Subdivision Pipeline)

- Losh Landing North; 61 single-family dwelling units (Preliminary Plan approved by Warren County)
- Pimlico Pointe; 245 residential units (20 single-family detached, 41 units in one-story ranch buildings, and 184 units in two-story multi-family buildings)

Commercial (New Businesses/Relocations)

- BB Aesthetics (New salon at 3116 Route 22 & 3)
- Coldwell Banker (New office use at 3283 Route 22 & 3)
- Maple Street Biscuit Company (New restaurant use at 9333 Mason-Montgomery Road)

Commercial (New Construction)

- Wawa (New Convenience Store/Restaurant/Gas Station use at 5308 Fields-Ertel Road)
- 50 West (New Restaurant under construction at 5224 District Park Drive)
- Pins Mechanical Company (New indoor entertainment use under construction at 5272 District Park Drive)
- The District at Deerfield (Mixed-Use Buildings and Parking Garage under construction along Parkway Drive)



Planning and Zoning

Major projects for the 2nd Quarter include the following:

- IT Support Request 32
- Website Support Request 12
- Phone Support Request 7
- ArcGIS Online Migration
 - Data migration & reconfiguration, backup implementation, map conversions & deployments
- Cyber Security Assessment
- Account Lockout Policy
- Veeam Backup Upgrade Solution
- Proofpoint Security review
- Maps (Eagles Layout, BZA Case 2024-162 Kings Island Dr, Master Path Plan, BZA Case 2024-118)
- Microsoft Teams Licensing & Software Renewals
- Accounts & Maintenance
- Stormwater Database Project



Human Resources

New Hires

- **9 new seasonal hires for Parks**
 - Camp Counselors
- **2 new seasonal hires for Service**
 - Brayden Adams 5/28/24
 - Zachary Eberle 6/3/24

Resignations/Terminations

Full Time Fire
Matt Voke– 5/25/24

Workers Comp

2 new claims
- knee injury
- wrist injury

Projects

- OTARMA insurance renewal
- Yearly BMV background check



Warren County Sheriff

- Current Staffing is down by three deputies. One line is being held for the K9 position to be filled in Q3.
- All the Dodge Durango Cruisers have been completed and are now in service.
- Since January 2024, there have been over 14,250 Calls for Service created for the township.
- Notable Statistics for Q2 2024:
 - Nearly 1,200 proactive Calls for Service dedicated to the extra patrol of traffic violation problem areas within the township
 - Over 600 Traffic Stops for violations

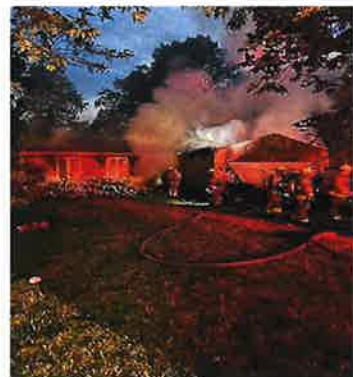


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Fire Department

**Second Quarter Report
2024**

Deputy Chief Todd
June 29th2024



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Fire Department

Quartermaster

Captain Butler has assembled a committee comprising members from all three-unit days, dedicated to evaluating a range of firefighting gear options, focusing on key factors such as durability, effectiveness, mobility, and cost. Scheduled meetings with major manufacturers aim to showcase their products and address any inquiries the committee may have. Additionally, the committee has undertaken visits to manufacturing facilities to gain insights into the production processes behind firefighting structural gear. These visits provide firsthand exposure to the intricate details involved in crafting the gear, enhancing the committee's understanding of its design, quality control measures, and the technology employed in its manufacturing.

These efforts underscore the committee's comprehensive approach to assessing firefighting gear, ensuring that all aspects—from performance under duress to the economic feasibility—are thoroughly examined. By engaging directly with manufacturers and witnessing production firsthand, Captain Butler and the committee are poised to make a well-informed decision regarding the optimal structural firefighting gear that aligns most effectively with DTFR's operational needs.



Carraway Ct, Structure Fire



Fire Department

Fire Equipment:

As part of the 2025 capital improvement plan, a committee composed of members from all three units is actively engaged in evaluating SCBAs (Self-Contained Breathing Apparatus). Currently, the committee is assessing models from Drager, SCOTT, MSA, and Interspiro. Key considerations include breathability, durability, warranty coverage, ease of obtaining parts, and most importantly, determining which SCBA best suits DTFR's needs. Demonstrations have been conducted with some manufacturers already, and additional sessions are scheduled for July.

Moreover, the committee has organized testing dates at the joint training tower on July 8th, 9th, and 10th. This initiative ensures comprehensive engagement from all department members, allowing them to provide input on the strengths and weaknesses of each SCBA model tested. The data collected during these sessions will be pivotal in guiding the committee's decision on the most suitable SCBA for the department. Plans are underway to finalize the project by late August, culminating in a presentation to the Fire Chief regarding the selected SCBA.

This thorough and inclusive approach underscores the committee's commitment to selecting an SCBA that enhances firefighter safety and operational efficiency within DTFR.



Hazardous Materials Leak Control



Fire Department

Training:

DTFR companies have continued their joint training sessions with the City of Mason Fire Department, including a collaborative live fire training session at the Loveland bum tower. Members from LSFD, Mason, and DTFR are actively planning several additional joint training opportunities scheduled for the third and fourth quarters. The objective is to expand upon these collaborations in the coming years, fostering greater integration and shared expertise among the departments.



Joint Swift Water Training with HTFD, LSFD

April	(9-11) PALS	(16-18) Multi-Company (T)	(23-25) Swiftwater
May	(14-16) LZ/AIR CARE	(21-23) Standpipe (T)	(28-30) Lifting and Stabilization
June	(11-13) RTF	(18-20) Vertical Ventilation	(25-27) Haz-Mat leak control



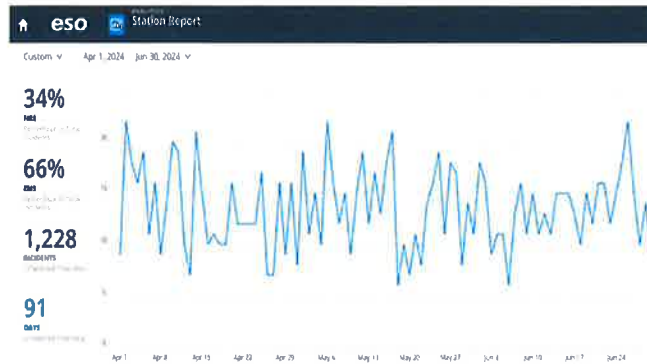
Fire Department

The members of the DTFR training committee are developing the lesson plan and training regimen for the department's annual swift water rescue training, which will be conducted at the Carl Ray Access. Set to occur in late April, this training aims to gather mutual aid partners for scenario-based exercises that offer valuable learning opportunities for all involved.

January	(9-11) Airway Skills	(16-18) Lithium bat/Electric cars	(23-25) Haz-Mat 302 Tool Lab
February	(13-15) Mega Code Practises	(20-22) Forcible Entry/Lock	(27-29) Confined Space
March	(12-14) OB Skill Trainer	(19-21) VEIS (T)	(26-28) Confined space (TC) R57



Fire Department



Fire Department

Week Ending	4/7/24	4/14/24	4/21/24	4/28/24	5/5/24	5/12/24	5/19/24	5/26/24	6/2/24	6/9/24	6/16/24	6/23/24	6/30/24	Total
Fire Station 56	40	35	38	32	37	37	32	34	41	31	36	39	43	475
Fire Station 57	46	42	25	28	36	45	45	36	37	32	41	36	37	486
Fire Station 58	15	14	11	14	8	14	0	11	8	9	11	8	14	145
Fire Station 59	10	9	10	9	7	12	12	5	16	5	7	11	9	122
Total	111	100	84	83	88	108	97	86	102	77	95	94	103	1,228



Economic Development/PIO

WAWA Holds Groundbreaking for Deerfield Store!

In June, Board of Trustees President Julie Seitz and Trustee Kristin Malhotra welcomed WAWA to Deerfield Township. A large crowd gathered at 5308 Fields Ertel Road for the groundbreaking of the company's new Warren County store scheduled to open in the second quarter of 2025. WAWA is investing \$7.5 million on this project and will ultimately employ 40 people at this location. In addition to its reputation for great food and quality customer service, the popular retailer is also recognized as a first-class corporate citizen. Indeed, WAWA officials presented a check for \$10,000 to the Freestore Food Bank at today's event with a promise to do even more for our region in the future. Welcome to Deerfield Township WAWA!



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Economic Development/PIO

Wingstop Opens Deerfield Location!

Great news! Wingstop has opened its Deerfield location! Located at 9370b Mason Montgomery Rd, Wingstop offers outstanding chicken wings, tenders, and sandwiches. They bring the flavor! From Lemon Pepper to Original Hot, savory wings and tenders will leave you satisfied each and every time. Open seven days a week, the Deerfield location is sure to be a favorite for all who live or work in the area. Welcome to Deerfield! For more information, go to: <https://www.wingstop.com/.../wingstop-2676-mason-oh-45040>



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Economic Development/PIO

Commercial Real Estate Brokers Tour The District

In April, we hosted a special event at the District of Deerfield. A large group of commercial real estate professionals took a tour of the property and heard a presentation from developer Ryan Silverman and his development team. Anchored by line-up of a best-in-class restaurant and entertainment operators, this \$150 million pedestrian-friendly development in the heart of Mason Montgomery Road is well under construction. With Fifty West Brewing Company, Bakersfield, The Eagle, Pins Mechanical CO. and a public square that will be owned and programmed by Deerfield Township, the District at Deerfield is sure to be the ultimate destination for all ages!



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Economic Development/PIO

NEW Restaurant Coming to Deerfield

Another new restaurant is coming to Deerfield Township! The Cincinnati Business Courier reported that Columbus-based Shawerma Bite will open its first location in Southwest Ohio at 9329 Mason Montgomery Road.

Owner Maan Daaboul says his restaurants are set up like a Chipotle or Currito. Customers choose from proteins like chicken shawarma, steak shawarma, falafel, shiish tawook, or gyro to put into a bowl or a wrap. Toppings and sauces are added to create a delicious one-of-a-kind treat.

Daaboul is investing \$400,000 on the project and hopes to have the new restaurant open within the next six months. He chose this space because of its strategic position in a competitive market. "We look for prime locations," he said. Indeed, Deerfield Township is quickly becoming prime real estate for restaurant expansion.

"Backfilling this vacant storefront with a great restaurant speaks to the persistent demand for even more dining options in this submarket which continues to bustle with new developments in every direction," OnSite representative Josh Rothstein told the Business Courier. Welcome to Deerfield Township Shawerma Bite!



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Economic Development/PIO

Deerfield and Cohatch Launch Program to Promote Small Businesses

Attention Deerfield Township residents! After a slight delay, we are now accepting applications for our new small business development initiative. The Deerfield Township Community Improvement Corporation, Warren County Small Business Development Center, and COhatch have joined forces to help you pursue your dream of starting or growing a small business. We are awarding twelve scholarships to local entrepreneurs. Each scholar receives FREE access for one year to meetings, team collaboration, networking, classes, and programming at the impressive COhatch facility in the Deerfield Towne Center.



Note: you must be a Deerfield Township resident to be eligible. Boost scholars will be chosen over the next several months. So, don't miss out on your chance to start or grow your own business.

There are still spots open in this year's class! Apply now by going to:

<https://bit.ly/49A8rsY>



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Public Works/Deerfield Regional Storm Water District 2nd Quarter Report 2024

DEERFIELD TOWNSHIP

April, May and June



Public Works - Road and Bridge

This report highlights the key accomplishments of the Road Department during the second quarter of 2024.

•Comprehensive Maintenance:

- Conducted thorough zone checks in areas 4, 5, and 6 for all street signs.
- Repaired potholes and addressed drainage concerns.
- Assisted the cemetery with maintenance needs.
- Maintained township roads through mowing and brush chipping, including trimming trees along walking paths.
- Completed all zoning violation mowing required.
- Successfully restored and reshaped ditches in Loveland Park.

•Drainage and Road Enhancements:

- Installed new drainage pipes and catch basins in Seilcrest. (100 ft. of 12-inch pipe and a T-catch basin.)
- Improved drainage ditch on Locust Ave. by adding new storm pipe and catch basin. (140 ft. of 12-inch pipe and a 2x2 catch basin)
- Completed asphalt work on Wilson Avenue.

•Community Engagement:

- Actively participated in the JF Burns School field trip, educating students about our work.
- Successfully executed an e-waste event, providing residents with a convenient way to dispose of electronic waste responsibly.
- Assisted on several other events (Cops and Bobbers, Abe's Lincoln, Sounds of Deerfield, The Eagles Project)



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Public Works - Administration

Street Lighting:

- Conducted proactive inspections of Zones 10 through 4, identifying and reporting 16 defective streetlights for repair.

Road Resurfacing:

- Barrett Paving Materials Inc. successfully completed road patching in various township areas, resurfacing in Woodfield and Stony Hollow subdivisions, Dogwood Court, Maple Park, and a portion of Davis Road.

Kings Mills Improvement Project:

- Phase III of the ongoing Kings Mills Improvement Project (awarded to Barrett Paving Materials Inc.) is on track for completion by early July.
- Phase IV easements are scheduled to be mailed to residents in April. The bid opening is scheduled for July 2, 2024.

Landscaping Maintenance:

- Degree Landscaping completed the spring cleanup and is continuing the monthly bed inspections.

Events and meetings:

- Public Works Department staff assisted and worked Township events.
- Completed employee building exercise with 21 employees from the service/park and road departments.

Streetscape Improvement Project:

- Finalized bid documents and awarded the 2024 Streetscape Improvement Project to Benchmark Land Management, LLC.
- Project commencement is scheduled for early July, with anticipated completion by September 30th.

Project Planning and Development:

- Advanced preparations for the Kings Mills Improvement Project Phase IV, anticipating funds to be available in late July early August.
- Continuing to collaborate with the WCTID on the Irwin Simpson Pathway project and the Kingswood Connection Path.
- Partnered with Kleingers Group to design streetscape improvements and landscaping enhancements along Mason-Montgomery Road and various other locations. Phase I of this project will begin in mid to late July, with Phase II design work is ongoing.

Safety and Training:

- Maintained a strong commitment to safety by conducting monthly training sessions for all service personnel.
- Our June meeting covered the collective successes and improvements to make, by our employee exercise.



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Deerfield Regional Storm Water District

Resident Service:

- Responded to 62 resident inquiries and 6 requests for assistance (RFAs) related to stormwater issues.

Project Management:

- Successfully completed 6 stormwater projects and advanced an additional 15 through design or construction phases.

Regulatory Compliance:

- The Warren County Soil & Water Conservation District will inspect stormwater retention and detention basins in the Township, through the end of the summer. They will contact the property owner to discuss any maintenance issues that they find.

Infrastructure Improvements:

- The District recently completed a stormwater improvement project near the intersection of Meadow Dr. and Green Haven Way in the Woodfield Subdivision. The combination of new storm sewers and upgrades to the existing infrastructure should minimize roadway flooding in this area, which occurs during intense storms.

Planning and Development:

- Strand Associates recently presented the results of the Loveland Park Infrastructure Study, which the District collaborated on with Warren County Water & Sewer. The study will be invaluable in allowing the District and the Water Department to coordinate future improvements in the area and minimize inconvenience to the residents.



Service Department – Parks & Recreation

<p>DeerfieldRec.com 237 New Accounts (115 Res, 122 NR)</p>	<p>Online Registration 340 Registrations (160 Res, 180 NR)</p>	<p>Recreation Programming 63 Events/Programs 8 Cancelled* 4,084 Participants**</p>	<p>Volunteerism 61 Volunteers 639 Total Volunteer Hours</p>
<p>Snyder House 21 Private Rentals 2 Local Non-Profit</p>	<p>Special Event Permits 1 Applications 1 Approved</p>	<p>Field Use Permits 14 Request Submitted 1 Pending</p>	<p>Memorial Donations 0 Donations</p>

*Cancelled Events/programs are included in the overall count. Cancellation reasons may vary – weather, staffing, low enrollment.
** Including summer camp participants.



Cemetery Department

Activity	Quantity	Amount
Opening/Closing	31	\$31,250
Disinterment	-	-
Grave Sales: Resident	7	\$14,000
Grave Sales: Non-Resident	13	\$28,600
Grave Sales: Cremation	9	\$5,600
Foundations	35	\$12,994.50
Grave Buy Backs	-	-
Surplus Equipment Sale	-	-
Cemetery Total:		\$92,444.50



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Service Department - Parks

- Service department continued to work with the Ohio River foundation on removal of invasive species at Kingswood Park
- Installed entrance way tree line to Kingswood Park and installed wood guardrail with delineator signs.
- Removed vegetation around Veterans Park and Electronic Reader Board Sign
- Service department completed chimney reconstruction at Snyder House.
- Service department continues to paint and update signs throughout the parks as needed.



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Service Department – Recreation

- Processing camp registrations and cancellations
- 3 Parks and Recreation E-Newsletters published
- Hiring process completed for 9 camp counselors, and training week completed.
- Continued outreach to create community partners to increase and diversify programming
 - Applied for and Awarded 4 grants for Cops & Bobbers program from WhiteTails Unlimited, Walmart, Costco, and ODNR
- Created policy and rules for Kingswood Activity Center rentals. Began to create reservation process in MyRec.
- Create field permit process in MyRec and develop fee structure.

Programming
Administration



- Deerfield Summer camps began in June and camps were over 99% filled at the time camp began. Summer Art Camps are at 40% capacity.
- E-Waste event took place in April and collected recycled electronics from 452 cars, an increase from 2023.
- Cops and Bobbers attendance increased from 2023, going from 105 registered participants to 125 in 2024. 71 families had registered participants, and all gave very positive feedback regarding their experience.
- Eagles Project concert at Cottell Park had an estimated attendance of 1,200 community members.
- Mason Public Library used Fleckenstein Park for their Solar System Walk to help kick off their summer reading program
- Continued partnership with OSU Extension brought Spring Wellness Walk to Carter Park.

Recreation Programs



- Installation of message board at Kingswood Park to increase marketing and community engagement.
- Increased marketing efforts through more frequent social media posts, events, and handing out fliers at all programs
- Parks director hired 2 full time seasonal employees.
- Township hosted 150 third graders from JF Burns elementary to the service department and Kingswood Park to learn about the different job's townships perform to benefit the community.
- Continued improvements at Activity Center: central volume control, Bluetooth access, and sound panels.

Special Projects



Attachment – Finance

**Audit Executive Summary for Deerfield Township
dated June 11, 2024.**





Deerfield Township, Warren County, Ohio
Audit Executive Summary

June 11, 2024



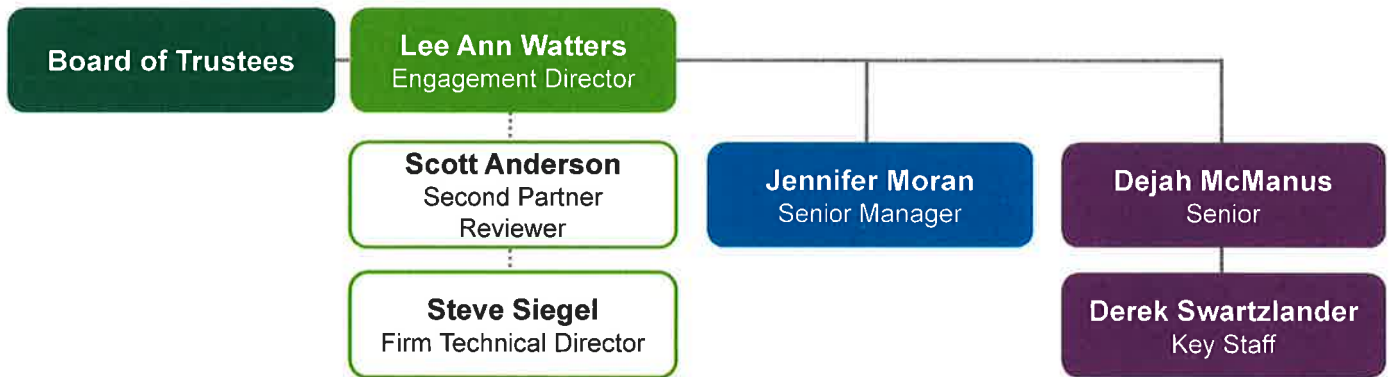
Agenda

- ▶ Client Service Team
- ▶ Results of the Audit
- ▶ Significant Audit Matters
- ▶ Internal Control Communication
- ▶ Corrected and Uncorrected Misstatements
- ▶ Qualitative Aspects of Accounting Practices
- ▶ Independence Considerations
- ▶ Other Required Communications
- ▶ Other Matters
- ▶ Upcoming Financial Reporting Changes

This information is intended solely for the use of the Board of Trustees and management of Deerfield Township, Ohio and is not intended to be, and should not be, used by anyone other than these specified parties



Client Service Team



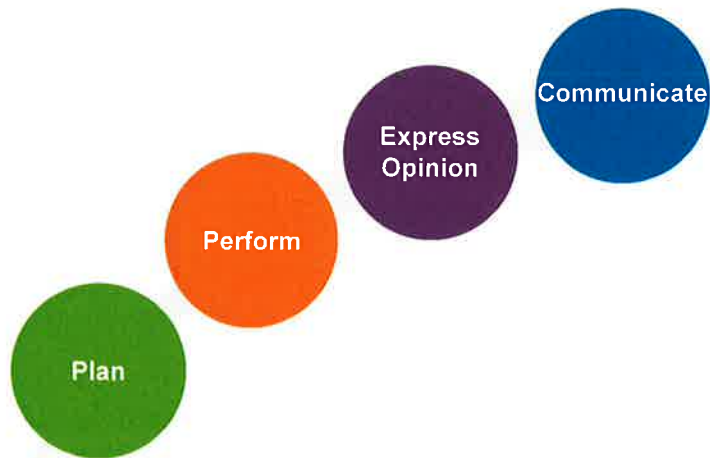
Results of the Audit

We have audited the financial statements of Deerfield Township, Warren County, Ohio (the "Township") for the year ended December 31, 2023, and we have issued our report thereon dated June 17, 2024.

We have issued unmodified opinions on the financial statements.

We have also issued a report on internal controls over financial reporting and compliance and other matters.

We conducted an Alternative Compliance Examination Engagement related to the Township's expenditure of State and Local Fiscal Recovery Funds.



Compliance Examination

Alternative Compliance Examination

We have also issued an examination report on federal compliance with the compliance requirements "activities allowed or unallowed" and "allowable cost/cost principles" as described in Part IV "Requirements for an Alternative Compliance Examination Engagement for Recipients That Would Otherwise be Required to Undergo a Single Audit or Program-Specific Audit as a Result of Receiving Coronavirus State and Local Fiscal Recovery Funds" of the CSLFRF section of the 2023 OMB Compliance Supplement.

No findings were reported as a result of this examination



Significant Audit Risks

Management Override

- ▶ Management may override controls, including via improper journal entries, in order to record transactions improperly.



Internal Control Communication

In planning and performing our audit, we considered internal control over financial reporting (“internal control”) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Township’s internal control. Accordingly, we do not express an opinion on the effectiveness of the Township’s internal control.

Our consideration of internal control was for the limited purpose described in the preceding paragraph and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and, therefore, material weaknesses or significant deficiencies may exist that were not identified. In addition, because of inherent limitations in internal control, including the possibility of management override of controls, misstatements due to error or fraud may occur and not be detected by such controls.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis.



Internal Control Communication

Material Weakness

- ▶ A material weakness is a deficiency, or a combination of deficiencies in internal control, such that there is a reasonable possibility that a material misstatement of the Township's financial statements will not be prevented, or detected and corrected, on a timely basis.

Significant Deficiency

- ▶ 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.

We did not identify any control deficiencies that we believe to be material weaknesses.



Corrected and Uncorrected Misstatements

Professional standards require us to accumulate all misstatements identified during the audit, other than those that are clearly trivial, and communicate them to the appropriate level of management.

Corrected Misstatements

▶ None noted.

Uncorrected Misstatements

▶ None noted.



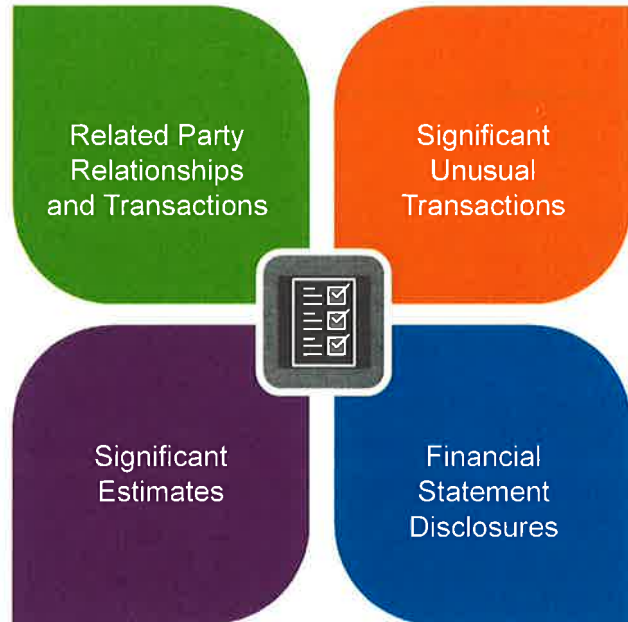
Qualitative Aspects of Accounting Practices

Management is responsible for the selection and use of appropriate accounting policies. The significant accounting policies used by the Township are described in Note 2 to the financial statements.

As described in Note 18, the Township implemented GASB 94, *Public-Private and Public-Public Partnerships (PPP) and Availability Payment Arrangements (APA)*, GASB 96, *Subscription-Based Information Technology Arrangements*, and GASB 99, *Omnibus 2022*.

The implementation of these statements had no effect on the Township's 2023 financial statements.

We noted no inappropriate accounting policies or practices.

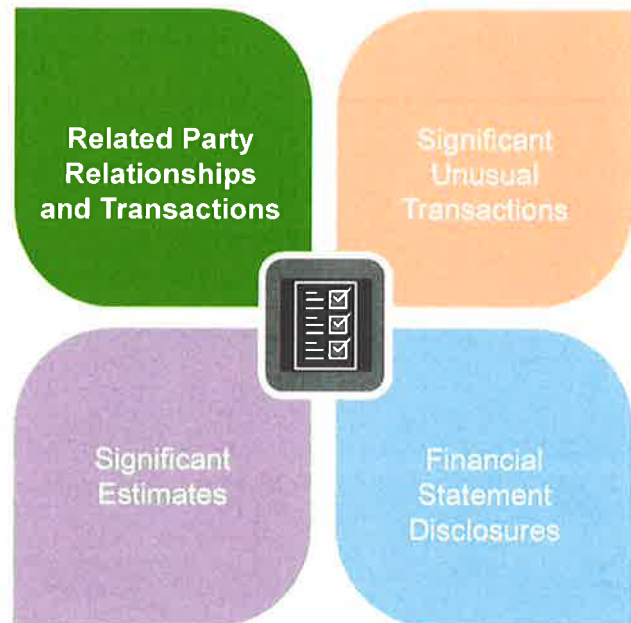


Qualitative Aspects of Accounting Practices

As part of our audit, we evaluated the Township's identification of, accounting for, and disclosure of the Township's relationships and transactions with related parties as required by professional standards.

We noted none of the following:

- Related parties or related party relationships or transactions that were previously undisclosed to us;
- Significant related party transactions that have not been approved in accordance with the Township's policies or procedures or for which exceptions to the Township's policies or procedures were granted;
- Significant related party transactions that appeared to lack a business purpose;
- Noncompliance with applicable laws or regulations prohibiting or restricting specific types of related party transactions; and
- Difficulties in identifying the party that ultimately controls the Township.

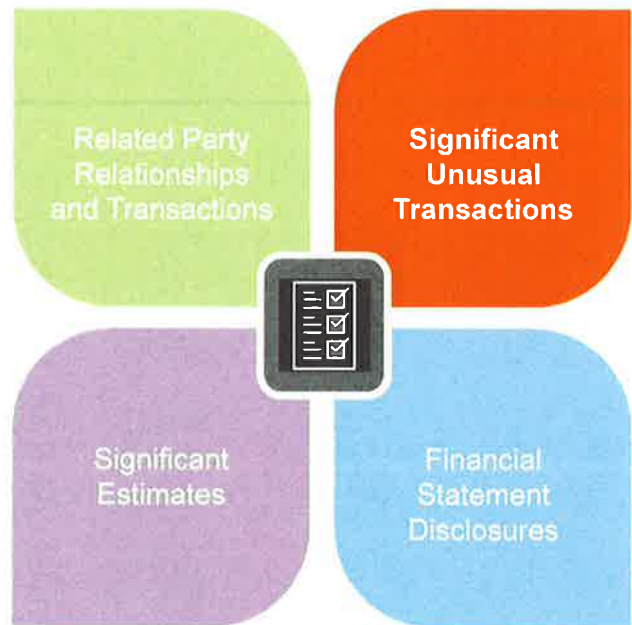


Qualitative Aspects of Accounting Practices

We noted no transactions entered into by the Township during the year for which there is a lack of authoritative guidance or consensus. All significant transactions have been recognized in the financial statements in the proper period.

For purposes of this presentation, professional standards define significant unusual transactions as transactions that are outside the normal course of business for the Township or that otherwise appear to be unusual due to their timing, size, or nature.

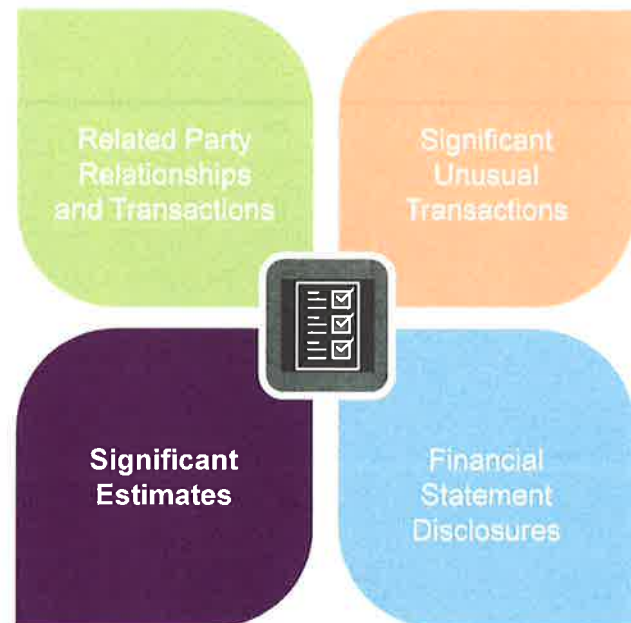
We noted no significant unusual transactions during our audit.



Qualitative Aspects of Accounting Practices

Accounting estimates are an integral part of the financial statements prepared by management and are based on management's knowledge and experience about past and current events and assumptions about future events. Certain accounting estimates are particularly sensitive because of their significance to the financial statements and because of the possibility that future events affecting them may differ significantly from those expected. The most sensitive estimates affecting the financial statements were:

- Allowance for doubtful accounts
- Depreciation and amortization expense
- Ohio Public Employees Retirement System
 - Pension and OPEB liabilities
- Ohio Police & Fire Pension Fund
 - Pension and OPEB liabilities
- Imputed interest rate on lease



Qualitative Aspects of Accounting Practices

The financial statement disclosures are neutral, consistent, and clear.

Certain financial statement disclosures are particularly sensitive because of their significance to financial statement users. The most sensitive disclosures affecting the financial statements were:

- Note 3 – Deposits and Investments
- Note 7 – Defined Benefit Pension Plans
- Note 9 – Other Employment Benefits



Independence Considerations

Nonattest Services

- ▶ For all nonattest services we perform, you are responsible for designating a competent employee to oversee the services, make any management decisions, perform any management functions related to the services, evaluate the adequacy of the services, and accept overall responsibility for the results of the services.

Independence Conclusion

- ▶ We are not aware of any other circumstances or relationships that create threats to auditor independence.
- ▶ We are independent of the Township and have met our other ethical responsibilities in accordance with the relevant ethical requirements relating to our audit.



Other Required Communications

Difficulties Encountered

We encountered no significant difficulties in dealing with management in performing and completing our audit.

Disagreements with Management

Includes disagreements on a financial accounting, reporting, or auditing matter, whether or not resolved to our satisfaction, that could be significant to the financial statements or the auditor's report.

We are pleased to report that no such disagreements arose during the course of our audit.

Auditor Consultations

We noted no matters that are difficult or contentious for which the auditor consulted outside the engagement team.

Management Representations

We have requested certain representations from management that are included in the management representation letter dated June 17, 2024.



Other Required Communications

Management Consultations

In some cases, management may decide to consult with other accountants about auditing and accounting matters, similar to obtaining a "second opinion" on certain situations.

To our knowledge, there were no such consultations with other accountants.

Other Findings or Issues

We generally discuss a variety of matters, including the application of accounting principles and auditing standards, with management each year.

These discussions occurred in the normal course of our professional relationship and our responses were not a condition to our retention.

Fraud and Illegal Acts

As of the date of this presentation, no fraud, illegal acts, or violations of laws and regulations noted.

Going Concern

No events or conditions noted that indicate substantial doubt about the Township's ability to continue as a going concern.



Other Matters

Supplementary Information

With respect to the supplementary information accompanying the financial statements, we made certain inquiries of management and evaluated the form, content, and methods of preparing the information to determine that the information complies with U.S. generally accepted accounting principles, the method of preparing it has not changed from the prior period, and the information is appropriate and complete in relation to our audit of the financial statements. We compared and reconciled the supplementary information to the underlying accounting records used to prepare the financial statements or to the financial statements themselves.



Required Supplementary Information

With respect to the required supplementary information accompanying the financial statements, we have applied certain limited procedures to the information, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements.



Other Matters

Other Information

We were not engaged to report on the introductory and statistical section, which accompany the financial statements but are not RSI. Such information has not been subjected to the auditing procedures applied in the audit of the basic financial statements themselves and, accordingly, we do not express an opinion or provide any assurance on it.



Upcoming Financial Reporting Changes

These standards will be effective for the Township in the upcoming years and may have a significant impact on the Township's financial reporting.

- GASB Statement No. 100 – *Compensated Absences*
- GASB Statement No. 102 – *Certain Risk Disclosures*
- GASB Statement No. 103 – *Financial Reporting Model Improvements*

We would be happy to discuss with management the potential impacts on the Township's financial statements and how we may be able to assist in the implementation efforts.

