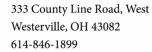


For the Period January 1, 2021 - December 31, 2021





jginc.biz

December 21, 2021

Ms. Carmen Torrence, Business Administrator Richland County FCFC c/o Richland County Job & Family Services 171 Park Ave East Mansfield, OH 44902

Dear Ms. Torrence:

We greatly appreciate the opportunity to submit our proposal to assist Richland County Family and Children First Council (Council) in preparing the Council's financial statements on the other comprehensive basis of accounting (OCOBA) cash-basis for the year ended December 31, 2021, including the related notes to the financial statements, and to perform a compilation engagement with respect to those financial statements. The Council's financial statements will be prepared in a "GAAP look-alike" OCBOA cash-basis format that substantially conforms to the reporting model prescribed by Governmental Accounting Standards Board Statement No. 34, "Basic Financial Statements - and Management's Discussion and Analysis - for State and Local Governments" (GASB No. 34). We are pleased to confirm our understanding of this engagement by means of this proposal.

Julian & Grube, Inc. (J&G) takes pride in its commitment to providing quality accounting and advisory services to the public sector. Your request represents a significant opportunity for us as well as a cost-effective means for Council to achieve excellence in financial reporting. We have enclosed for your information a complete list of our public sector clients; please feel free to contact any of them.

The following proposal explains the financial reporting rules issued by the Auditor of State. We then set forth the approach and scope of our assistance based on our understanding of your needs, and finally, the fee schedule.

# **Rules for Financial Reporting**

Council is preparing OCBOA cash-basis financial statements in a format that substantially conforms to the reporting model prescribed by GASB No. 34. This basis of accounting and presentation is an acceptable format for public health entities as prescribed by the Auditor of State.

### **Project Approach**

Although the preparation of the financial statements is the responsibility of the Council management, the project will require the cooperation of almost all Council personnel. Cooperation is essential to the success of the preparation. The key to bringing about cooperation is proper planning and coordination of all aspects of the project.

Ms. Carmen Torrence, Business Administrator Richland County FCFC Page 2 of 6

We consider meetings of those Council personnel involved with various aspects of the project, shared information, and on-going status updates of project completion to be the most important aspects in a successful conversion. In addition to being valuable planning tools for the project, the above will help identify any additional resources or information that may be needed. Our suggested approach to preparing your financial statements can be summarized in three basic phases:

#### I. Review

Define the procedures and resources necessary to convert the Council's cash-basis financial records to conform to the reporting requirements of GASB No. 34.

# II. Planning

Using the information obtained during the review phase, we will identify specific tasks necessary for completion of the project. The Council management should delineate responsibility for completing all tasks and specify a timetable for completion of the tasks.

# III. Financial Statement Preparation

The year-end cash-basis financial statements (reports) will be compiled in a manner that substantially conforms to the reporting requirements of GASB No. 34.

### **Project Scope**

J&G would assist Council in the preparation of its OCBOA cash-basis financial statements. Our role would be primarily to:

- a. Obtain cash-basis financial reports and present this information in a format that substantially conforms to the reporting format directed by GASB No. 34.
- b. Prepare footnotes to the financial statements.
- c. If Council elects to present a Management's Discussion and Analysis (MD&A) Section to the cash-basis financial statements, J&G will assist the City with the preparation.
- d. Delineate responsibility for completing tasks in the project after consulting with the Council management.
- e. Submit to your auditors complete, ready-for-audit OCBOA cash-basis financial statements and file the financial statements with the Auditor of State by February 28, 2022.

Ms. Carmen Torrence, Business Administrator Richland County FCFC Page 3 of 6

f. Act as Council's liaison with its IPA on matters related to the preparation of the financial statements. We would assist the IPA by answering various inquiries and explaining our procedures. Should the IPA request additional assistance or work to be performed by J&G beyond the scope of our engagement, we would only perform such tasks with the approval of the Council management.

### J&G Employees

The employees of J&G are not "public employees" for the purpose of the Ohio Public Employees Retirement System of Ohio (OPERS), the Ohio Police and Fire Pension Fund (OP&F), the State Teachers Retirement System of Ohio (STRS) or the School Employees Retirement System of Ohio (SERS).

### **Timing**

Council is required by Ohio Revised Code Section 117.38 to file annual financial statements in a format prescribed by the Auditor of State within 60 days of fiscal year end, or February 28, 2022. In order to meet the February 28, 2022 deadline, J&G *must* receive all requested source data from Council by February 15, 2022.

#### **Our Responsibilities**

The objective of our engagement is to:

- a. Prepare financial statements in accordance with OCBOA cash-basis based on information provided by you, and
- b. Apply accounting and financial reporting expertise to assist you in the presentation of financial statements without undertaking to obtain or provide any assurance that there are no material modifications that should be made to the financial statements in accordance with OCBOA cash-basis.

We will conduct our compilation engagement in accordance with Statements on Standards for Accounting and Review Services (SSARSs) promulgated by the Accounting and Review Services Committee of the AICPA and comply with the AICPA's Code of Professional Conduct, including the ethical principles of integrity, objectivity, professional competence, and due care when preparing the financial statements and performing the compilation engagement.

We are not required to, and will not, verify the accuracy or completeness of the information you will provide to us for the engagement or otherwise gather evidence for the purpose of expressing an opinion or a conclusion. Accordingly, we will not express an opinion or a conclusion nor provide any assurance on the financial statements. Our engagement cannot be relied upon to identify or disclose any financial statement misstatements, including those caused by fraud or error, or to identify or disclose any wrongdoing within the entity or noncompliance with laws and regulations.

Ms. Carmen Torrence, Business Administrator Richland County FCFC Page 4 of 6

We, in our sole professional judgment, reserve the right to refuse to perform any procedure or take any action that could be construed as assuming management responsibilities since performing those procedures or taking such action would impair our independence.

#### **Council's Responsibilities**

The engagement to be performed is conducted on the basis that you acknowledge and understand that our role is to prepare OCBOA cash-basis financial statements in a format that substantially conforms to GASB No. 34 and assist you in the presentation of the OCBOA cash-basis financial statements in a format that substantially conforms to GASB No. 34. You have the following overall responsibilities that are fundamental to our undertaking the engagement in accordance with SSARSs:

- a. The selection of OCBOA cash-basis in a format that substantially conforms to GASB No. 34 as the financial reporting framework to be applied in the preparation of financial statements.
- b. The preparation and fair presentation of financial statements in accordance with the OCBOA cash-basis of accounting in a format consistent with GASB No. 34.
- c. The design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of the financial statements that are free from material misstatement, whether due to fraud or error.
- d. The prevention and detection of fraud.
- e. To ensure that the entity complies with the laws and regulations applicable to its activities.
- f. The accuracy and completeness of the records, documents, explanations, and other information, including significant judgments, you provide to us for the engagement.
- g. To provide us with:
  - Access to all information of which you are aware is relevant to the preparation and presentation of the financial statements and Federal Schule, such as records, documentation, and other matters.
  - Additional information that we may request from you for the purpose of the compilation engagement.
  - Unrestricted access to persons at Council of whom we determine it necessary to make inquiries.

You are also responsible for all management decisions and responsibilities and for designating an individual with suitable skills, knowledge, and experience to oversee our preparation of your financial statements. You are responsible for evaluating the adequacy and results of the services performed and accepting responsibility for such services.

Ms. Carmen Torrence, Business Administrator Richland County FCFC Page 5 of 6

# **Our Report**

As part of our engagement, we will issue a report that will state that we did not audit or review the financial statements and that, accordingly, we do not express an opinion, a conclusion, nor provide any assurance on them. There may be circumstances in which the report differs from the expected form and content. If, for any reason, we are unable to complete the compilation of your financial statements, we will not issue a report on such statements as a result of this engagement.

Our report will disclose that the financial statements are prepared in accordance with the OCBOA cash-basis of accounting, which is a basis of accounting other than GAAP.

You agree to include our accountant's compilation report in any document containing financial statements that indicates that we have performed a compilation engagement on such financial statements and, prior to inclusion of the report, to ask our permission to do so.

#### **Professional Fees**

You may choose between a one-year or multi-year contract. In either case, this is a fixed fee (i.e., you will not be billed additional amounts for any out-of-pocket expenses we may incur). You will be billed upon report completion each year.

1.	FY21 OCBOA financial statements	\$2,400
2.	Two-year engagement	\$2,300
3.	Three-year engagement	\$2,200

We at J&G are dedicated to quality service and client satisfaction. If, during the course of a multi-year contract, Council is dissatisfied with our services, and it is a situation that cannot be rectified, the Council may cancel the remaining portion of the contract. Both J&G and the Council reserve the right to cancel the remaining portion of any contract period with a 90 day written notice to the other party. If, for any reason, we are unable to complete the compilation of your financial statements, we will not issue a report on such statements as a result of this engagement.

We greatly appreciate the opportunity to be of assistance to Council. The terms as stated in this proposal will remain open until January 31, 2022. If the proposed terms are acceptable, please sign and return the one copy of this letter to indicate your acknowledgement of, and agreement with, the arrangements for our engagement to prepare the financial statements described herein and to perform a compilation engagement with respect to those same financial statements, and our respective responsibilities.

Ms. Carmen Torrence, Business Administrator Richland County FCFC Page 6 of 6

Should you have any questions please contact me at (614) 846-1899. Thank you again!

Very truly yours,

Steven C. Julian, CPA Julian & Grube, Inc.

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I accept your proposal to assist Richland County Family and Children First Council in preparing the OCBOA cash-basis financial statements and to performing a compilation engagement with respect to those same financial statements for the year ended December 31, 2021. I have chosen fee option (1, 2 or 3). Acknowledged and agreed on behalf of the Council by:

Fiscal Agent / Date

Richland County Family and Children First Council



Who We Serve:

NAME OF CLIENT	TYPE OF SERVICE	REGION	COUNTY
Canton City Public Health	Gaap-Conversion	East	Stark
Canton Community Improvement Corporation	Audit	East	Stark
Canton Local Schools	Gaap-Conversion	East	Stark
Canton Stark County Convention & Visitors' Bureau	Audit	East	Stark
Cardington-Lincoln Local Schools	Gaap-Conversion	Central	Morrow
Carey E.V. Schools	Cash-Basis GASB 34 Statements	Northwest	Wyandot
Center Township	Audit	West	Mercer
Central Ohio Community Improvement Corporation	Audit	Central	Franklin
Central Ohio Community Improvement District	Audit	Central	Franklin
Central Ohio Health Care Consortium	Gaap-Conversion & Audit	Central	Franklin
Central Ohio Interoperable Radio System	Cash-Basis GASB 34 Statements & Audit	Central	Franklin
Central Ohio Risk Management Association	Gaap-Conversion	Central	Franklin
Champion Local Schools	Gaap-Conversion	East	Trumbull
Chippewa Local Schools	Gaap-Conversion Gaap-Conversion	Central Southwest	Wayne Hamilton
Circleville City Schools	Gaap-Conversion  Gaap-Conversion	Central	Pickaway
Circleville-Pickaway Township JEDD	Cash-Basis GASB 34 Statements	Central	Pickaway
City of Alliance	Gaap-Conversion, Federal Schedule & Audit^*	East	Stark
City of Aurora	Gaap-Conversion /*	East	Portage
City of Barberton	Gaap-Conversion ^* & Audit	East	Summit
City of Bay Village	Gaap-Conversion & Audit Gaap-Conversion & Audit	Northeast	Cuyahoga
City of Bedford	Audit*	Northeast	Cuyahoga
City of Bellbrook	Audit	West	Greene
City of Bellefontaine	Audit	West	Logan
City of Belpre	Gaap-Conversion	Southeast	Washington
City of Bexley	Gaap-Conversion & Audit	Central	Franklin
City of Brookville	Gaap-Conversion	West	Montgomery
City of Canfield	Gaap Conversion	East	Mahoning
City of Canton	Gaap-Conversion ^* & Audit	East	Stark
City of Clayton	Gaap-Conversion^*	West	Miami
City of Clyde	Gaap-Conversion & Audit	Northwest	Sandusky
City of Coshocton	Gaap-Conversion	Southeast	Coshocton
City of Dayton	Gaap-Conversion ^ *	West	Montgomery
City of Defiance	Gaap-Conversion ^* & Audit	Northwest	Defiance
City of Delaware	Gaap-Conversion ^* & PAFR	Central	Delaware
City of Dublin	Gaap-Conversion ^*, PAFR & Audit	Central	Franklin
City of Englewood	Gaap-Conversion & Audit	West	Montgomery
City of Findlay	Gaap-Conversion ^* & Audit	Northwest	Hancock
City of Forest Park	PAFR*	Southwest	Hamilton
City of Fostoria	Gaap-Conversion	Northwest	Seneca
City of Fremont	Gaap-Conversion	Northwest	Sandusky
City of Greenville	Gaap-Conversion	West	Darke
City of Groveport	Gaap-Conversion & Audit	Central	Franklin Trumbull
City of Hubbard City of Jackson	Gaap-Conversion & Audit	East Southeast	Jackson
City of Mansfield	Gaap-Conversion Audit*	Central	Richland
City of New Albany	Gaap-Conversion ^*	Central	Franklin
City of New Franklin	Gaap-Conversion & Audit	East	Summit
City of Niles	Audit	East	Trumbull
City of North Canton	Gaap-Conversion ^*	East	Stark
City of Ontario	Gaap-Conversion	Central	Richland
City of Pataskala	Gaap-Conversion ^*, PAFR & Audit	Central	Licking
City of Powell	Audit*	Central	Delaware
City of Riverside	Gaap-Conversion & Audit	West	Montgomery
City of Sidney	Audit*	West	Shelby
City of St. Clairsville	Audit	Southeast	Belmont
City of St. Marys	Gaap-Conversion & Audit	West	Auglaize
City of St. Marys Landfill	Agreed-Upon Procedures	West	Auglaize
City of Steubenville	Gaap-Conversion ^* & Audit	East	Jefferson
City of Stow	Gaap-Conversion ^*	East	Summit
City of Struthers	Cash-Basis GASB 34 Statements	East	Mahoning
City of Tallmadge	Gaap-Conversion ^*, PAFR	East	Summit
City of Tiffin	Gaap-Conversion	Northwest	Seneca
City of Toledo	Gaap-Conversion ^*	Northwest	Lucas
City of Vermillion	Gaap-Conversion	Northwest	Erie
City of Wadsworth	Gaap-Conversion ^*	Northeast	Medina
City of Warren	Gaap-Conversion ^*	East	Trumbull
City of West Carrollton	GASB68/75 Consulting & Audit	Southwest	Montgomery



NAME OF CLIENT	TYPE OF SERVICE	REGION	<b>COUNTY</b>
City of Westerville	Gaap-Conversion ^*	Central	Franklin
City of Whitehall	Gaap-Conversion ^* & Audit	Central	Franklin
City of Willard	Gaap-Conversion & Audit	Northwest	Huron
City of Worthington	Audit*	Central	Franklin
City of Youngstown	Gaap-Conversion	East	Mahoning
Clark County Agricultural Society Clark County Park District	Audit Audit	West	Clark Clark
Clay Avenue Community School	Gaap-Conversion & Audit	Northwest	Lucas
Claymont City Schools	Gaap-Conversion & Addit	Southeast	Tuscarawas
Clearfork Valley Local Schools	Gaap-Conversion, PAFR & Audit	Central	Richland
Clermont County	Audit*	Southwest	Clermont
Clermont County Agricultural Society	Audit	Southwest	Clermont
Clermont County Insurance Consortium	Audit	Southwest	Clermont
Clermont County TID	Audit	Southwest	Clermont
Clyde-Green Springs E.V. Schools	Gaap-Conversion	Northwest	Sandusky
Colonel Crawford Local Schools	Gaap-Conversion	Central	Crawford
Columbia Local Schools	Gaap-Conversion	Northeast	Lorain
Columbiana County	Gaap-Conversion & Audit	East	Columbiana
Columbiana County Career & Technical Center	Gaap-Conversion	East	Columbiana
Columbiana County Educational Service Center	Gaap-Conversion	East	Columbiana
Columbiana County Family & Children First	Cash-Basis GASB 34 Statements	East	Columbiana
Columbiana County Land Reutilization Corporation	Gaap-Conversion	East	Columbiana
Columbus Performance & Fitness Academy	Gaap-Conversion	Central	Franklin
Columbus Preparatory & Fitness Academy Columbus Regional Energy Special Improvement District, Inc.	Gaap-Conversion & Audit	Central	Franklin Franklin
Columbus-Franklin County Finance Authority	Gaap-Conversion & Audit Gaap-Conversion	Central Central	Franklin
Community Improvement Corporation of St. Marys	Gaap-Conversion  Gaap-Conversion	West	Auglaize
Conotton Valley Union Local Schools	Gaap-Conversion	Southeast	Harrison
Continental Local School District	Cash-Basis GASB 34 Statements & Federal Schedule	Northwest	Putnam
Corrections Commission of Southeastern Ohio	Audit	Southeast	Athens
Coshocton City Health District	Gaap-Conversion	Southeast	Coshocton
Coshocton County	Gaap-Conversion	Southeast	Coshocton
Coshocton County Head Start	Gaap-Conversion & Audit	Southeast	Coshocton
Crawford County Land Reutilization Corp.	Audit	Central	Crawford
Crestview Local Schools	Gaap-Conversion	Central	Richland
Cuyahoga Falls City Schools	Gaap-Conversion & Audit	East	Summit
Cuyahoga Valley Career Center	Gaap-Conversion & Audit	Northeast	Cuyahoga
Dalton Local Schools	Gaap-Conversion	Central	Wayne
Danbury Local Schools	Cash-Basis GASB 34 Statements & Audit	Northwest	Ottawa
Dayton Early College Academy (DECA)	Gaap-Conversion	West	Montgomery
Dayton Regional STEM School DECA PREP	Gaap-Conversion Gaap-Conversion	West West	Montgomery Montgomery
Deer Creek Township	Audit	Central	Madison
Defiance City Schools	Gaap-Conversion & Audit	Northwest	Defiance
Defiance County	Gaap-Conversion, Federal Schedule & Audit	Northwest	Defiance
Defiance/Paulding Consolidated Job and Family Services	Gaap-Conversion & Audit	Northwest	Defiance
Delaware Area Career Center	Gaap-Conversion	Central	Delaware
Delaware County Convention & Visitors Bureau	Audit	Central	Delaware
Delaware County Land Reutilization Corp	Gaap-Conversion	Central	Delaware
Delaware County Transportation Improvement District	Audit	Central	Delaware
Del-Co Water Company	Audit	Central	Delaware
Delphos Public Library	Audit	West	Allen
Destination Grandview	Audit	Central	Franklin
Dohn Community High School	Audit	Southwest	Hamilton
Eagle Learning Center	Gaap-Conversion & Audit	Northwest	Lucas
East Clinton Local Schools East Knox Local Schools	Audit Gaap-Conversion, PAFR & Audit	Southwest Central	Clinton Knox
East Liverpool City Schools	Gaap-Conversion  Gaap-Conversion	East	Columbiana
East Liverpool City Schools Eastern Local Schools	Audit	Southwest	Brown
Eastland Prep Academy (formerly Berwyn East Academy)	Regulatory Cash-Basis	Central	Franklin
Edgerton Local Schools	Gaap-Conversion	Williams	Northwest
Edgewood City Schools	Gaap-Conversion	Southwest	Butler
Edison Local Schools	Gaap-Conversion	Northwest	Erie
Edison Local Schools	Gaap-Conversion	East	Jefferson
		M	Williams
Edon Northwest Local Schools	Regulatory-Cash Basis	Northwest	Williams
Edon Northwest Local Schools Educational Service Center Council of Governments	Regulatory-Cash Basis Gaap-Conversion	Central	Franklin
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Findlay Digital Academy				
FireIntal Local Schools Camp-Conversion & Audit Northeast Lorain Four County Career Center Four County Career Center Franklin County Career Center Franklin County General Health District Cash-Basis (ASB) 34 Statements Franklin County General Health District Franklin County Gang-Conversion County Gang-Conversion Southeast Washington Frontier Local Schools Gang-Conversion Southeast Washington Frontier Local Schools Gang-Conversion Southeast Washington Falultan County Gang-Conversion Southeast Washington Galton County Galton County Gang-Conversion Audit Central Franklin County Galton Gal	• •			
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Gaap-Conversion   Southeast   Tuscarawas   Geauga County Educational Service Center   Gaap-Conversion   Northeast   Geauga   Genoa Local Schools   Regulatory Cash-Basis   Northwest   Ottawa   Genoa Township   Audit   Central   Delaware   Georgetown E. V. Schools   Cash-Basis GASB 34 Statements   Southwest   Brown   Gibson Township   Audit   West   Mercer   Gibsonburg E. V. Schools   Gaap-Conversion   Northwest   Brown   Gibson Township   Audit   West   Mercer   Gibsonburg E. V. Schools   Gaap-Conversion   Northwest   Sandasky   Girard City Schools   Gaap-Conversion   Sandasky   Gaap-Conversion   East   Trumbull   Gibst City Academy   Gaap-Conversion & Audit   Northwest   Lucas   Gibst Inpact Stem Academy   Gaap-Conversion & Audit   Northwest   Lucas   Gibst Inpact Stem Academy   Gaap-Conversion   East   Portage   GOAL Digital Academy   Gaap-Conversion   East   Portage   GOAL Digital Academy   Gaap-Conversion   East   Portage   GOAL Digital Academy   Gaap-Conversion   Central   Morrow   Grandon-Midvew Public Library   Gaap-Conversion   Central   Morrow   Grandon-Midvew Public Library   Gaap-Conversion   West   Champaign   Grandow-Widew Public Library   Gaap-Conversion   West   Champaign   Grandow-Widew Public Library   Gaap-Conversion   West   Champaign   Grandow-Widew Heights City Schools   Gaap-Conversion   Audit   West   Mercer   Grandow-Widew Heights City Schools   Gaap-Conversion   Gaap-Conversion   West   Champaign   Grand West   Mercer   Grandow-Widew Heights City Schools   Gaap-Conversion   Audit   Northeast   Cuyahoga   Green   Green   Gaap-Conversion   Gaap-Conversion   East   Summit   Great Western Academy   Gaap-Conversion   Gaap-Conversion   West   Greene   Gaap-Conversion   Gaap-Conversion   West   Greene	, ,			
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Hamilton Township Audit Central Franklin Hancock County Gaap-Conversion ^*, Federal Schedule & Audit Northwest Hancock Hancock Public Health Regulatory Cash-Basis Northwest Hardin Community School Cash-Basis GASB 34 Statements West Hardin Hardin Northern Local School District Cash-Basis GASB 34 Statements West Hardin Harrisburg Pike Community School Gaap-Conversion & Audit Central Franklin Harrison County Agricultural Society Audit Southeast Harrison Harrison County Family & Children First Council Cash-Basis GASB 34 Statements Southeast Harrison Harrison Harrison Hills City Schools Cash-Basis GASB 34 Statements Southeast Harrison	1 7 1 1			
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NAME OF CLIENT	TYPE OF SERVICE	REGION	COUNTY
Hartford Township	Audit	Central	Licking
Harvard Avenue Preparatory & Fitness Academy	Gaap-Conversion	Central	Franklin
Heath City Schools	Audit ^	Central	Licking
Henry County	Gaap-Conversion & Federal Schedule	Northwest	Henry
Heritage Preserve Community Authority	Regulatory Cash-Basis & Audit	Central	Franklin
Herrick Memorial Public Library	Agreed-Upon Procedures	Lorain Central	Northeast Franklin
Hickory Chase Community Authority Highland County Agricultural Society	Audit Audit	Southwest	Highland
Highland District Library	Audit	Southwest	Highland
Hillard Development Corporation	Gaap-Conversion & Audit	Central	Franklin
Hillsdale Local Schools	Gaap-Conversion	Central	Ashland
Hoeglin Township	Audit	West	Van Wert
Holmes County	Gaap-Conversion & Audit	Central	Holmes
Holmes County Airport Authority	Gaap-Conversion	Central	Holmes
Holmes County Landfill	Agreed-Upon Procedures	Central	Holmes
Holmes County Park District	Regulatory Cash-Basis & Audit	Central	Holmes
Holmes County Regional Planning Commission	Regulatory Cash-Basis	Central	Holmes
Hopewell-Loudon Local Schools	Cash-Basis GASB 34 Statements	Northwest	Seneca
Horizon Science Academy - Cincinnati	GASB68/75 Consulting & Audit	Southwest	Hamilton
Horizon Science Academy - Columbus Elementary School	GASB68/75 Consulting & Audit	Central	Franklin
Horizon Science Academy - Columbus Middle School	GASB68/75 Consulting & Audit	Central	Franklin
Horizon Science Academy - Dayton	GASB68/75 Consulting & Audit	Southwest	Montgomery
Horizon Science Academy - Columbus High	GASB68/75 Consulting & Audit	Central	Franklin
Horizon Science Academy - Springfield	GASB68/75 Consulting & Audit	Northwest	Lucas
Horizon Science Academy - Toledo	GASB68/75 Consulting & Audit	Northwest Southwest	Lucas
Horizon Science Academy - Dayton Downtown Horizon Science Academy - Dayton High	GASB68/75 Consulting GASB68/75 Consulting	Southwest	Montgomery Montgomery
Horizon Science Academy - Dayton Fight Horizon Science Academy - Dennison Middle	GASB68/75 Consulting	Northwest	Lucas
Horizon Science Academy - Youngstown	GASB68/75 Consulting	East	Mahoning
Horizon Science Academy - Columbus Primary	GASB68/75 Consulting & Audit	Cenral	Franklin
Howland Township	Cash-Basis GASB 34 Statements	East	Trumbull
Howland Township Park District	Regulatory Cash-Basis	East	Trumbull
Huber Heights City Schools	Gaap-Conversion*	West	Montgomery
Hudson City Schools	Gaap-Conversion ^*	East	Summit
Huron City Schools	Gaap-Conversion & Audit	Northwest	Erie
Huron-Erie School Insurance Association	Gaap-Conversion	Northwest	Erie
Imagine Akron Academy	Gaap-Conversion & Audit	East	Summit
Imagine Columbus Primary Academy	Gaap-Conversion	Central	Franklin
Imagine Environmental Academy	Gaap-Conversion & Audit	Northwest	Lucas
Imagine Leadership Academy Indian Hill E.V. Schools	Gaap-Conversion & Audit Gaap-Conversion	East Southwest	Summit Hamilton
Indian Fifti E. v. Schools Indian Lake Local Schools	Cash-Basis GASB 34 Statements	West	Logan
Institute of Management Resources	Agreed-Upon Procedures	Southwest	Montgomery
Interactive Media and Construction	Gaap-Conversion	Central	Richland
International Academy of Ohio	Gaap-Conversion	Central	Franklin
iSTEM Geauga Early College High School	Gaap-Conversion	Northeast	Geauga
Jackson Center Local Schools	Cash-Basis GASB 34 Statements & Audit	West	Shelby
Jackson Local Schools	Gaap-Conversion	East	Stark
Jackson-Milton Local Schools	Gaap-Conversion	East	Mahoning
James A. Garfield Local Schools	Gaap-Conversion	East	Portage
Jefferson County Educational Service Center	Gaap-Conversion	East	Jefferson
Jefferson County Family and Children First Council	Cash-Basis GASB 34 Statements	East	Jefferson
Jefferson Local Schools	Gaap-Conversion	Central	Madison
Jefferson Township	Audit	Central	Madison
Jefferson Township Local Schools	Gaap-Conversion ^**	West	Montgomery
Jennings Township Jerome Community Development Authority	Audit Audit	West Central	Van Wert Union
Johnstown-Monroe Local Schools	Gaap-Conversion & Audit	Central	Licking
Jonathan Alder Local Schools	Gaap-Conversion & Addit	Central	Madison
Kelleys Island Local Schools	Gaap-Conversion	Northwest	Erie
Kenston City School District	Gaap-Conversion ^	Northeast	Cuyahoga
Kenton City Schools	Cash-Basis GASB 34 Statements	West	Hardin
Kettering City Schools	Gaap-Conversion ^*	West	Montgomery
Keystone Local Schools	Gaap-Conversion ^	Northeast	Lorain
King Academy	Gaap-Conversion	Southwest	Hamilton
Killbuck Township	Cash-Basis GASB 34 Statements	Central	Holmes
Kings Local Schools	Audit	Southwest	Warren
KIPP Columbus	Gaap-Conversion	Central	Franklin



Who We Serve:

NAME OF CLIENT	TYPE OF SERVICE	REGION	COUNTY
Klepinger Community School	Gaap-Conversion	West	Montgomery
Knox County Agricultural Society	Consulting & Audit	Central	Knox
Knox County Career Center	Audit	Central	Knox
LaBrae Local Schools	Gaap-Conversion	East	Trumbull
Lake Erie COG	Audit	East	Lorain
Lakeland Academy Community School  Lakewood City Schools	Cash-Basis GASB 34 Statements Gaap-Conversion	Southeast Northeast	Harrison Cuyahoga
Lakewood Local Schools	Audit ^	Central	Licking
Lakewood Public Library	Audit	Northeast	Cuyahoga
Lakota Local Schools	Cash-Basis GASB 34 Statements*	Northwest	Seneca
Lexington Local Schools	Cash-Basis GASB 34 Statements	Central	Richland
Liberty Community Development Authority	Audit	Southwest	Butler
Liberty Preparatory School	Gaap-Conversion & Audit	Central	Wayne
Liberty Union-Thurston Local Schools	Gaap-Conversion	Central	Fairfield
Licking County Land Reutilization	Audit	Central	Licking
Licking Heights Local Schools	Audit	Central	Licking
Licking County Transportation Improvement District	Audit	Central	Licking
Lima City Schools	Cash-Basis GASB 34 Statements	West	Allen
Lima Allen Regional Planning Commission	Gaap-Conversion & Audit	West	Allen
Lima Public Library	Audit	West	Allen
Lincolnview Local Schools	Gaap-Conversion	West	Van Wert
Logan County Agricultural Society  Logan County Schools Benefit Plan Association	Audit Audit	West West	Logan Logan
Logan County School Employee Consortium	Gaap-Conversion & Audit	West	Logan
Logan Elm Local Schools	Gaap-Conversion & Addit Gaap-Conversion	Central	Pickaway
Lordstown Local Schools	Gaap-Conversion	East	Trumbull
Loudonville-Perrysville E.V. Schools	Gaap-Conversion & PAFR	Central	Ashland
Lowellville Local Schools	Gaap-Conversion	East	Mahoning
Lucas County	Gaap-Conversion ^*^	Northwest	Lucas
Lucas County Regional Health District	Gaap-Conversion	Northwest	Lucas
Lucas Local Schools	Gaap-Conversion	Central	Richland
Madison Avenue School of Arts	Gaap-Conversion & Audit	Northwest	Lucas
Madison County	Cash-Basis GASB 34 Statements, Federal Schedule & Audit	Central	Madison
Madison County Agricultural Society	Audit	Central	Madison
Madison County Airport	Audit	Central	Madison
Madison Local Schools	Gaap-Conversion & Audit	Central	Richland
Madison-Champaign Educational Service Center  Mahoning County Educational Service Center	Cash-Basis GASB 34 Statements Gaap-Conversion	West East	Champaign Mahoning
Mahoning County High School	Gaap-Conversion Gaap Conversion	East	Mahoning
Madison Township JEDD	Gaap Conversion  Gaap Conversion	Central	Pickaway
Mahoning Unlimited Classroom	Gaap Conversion	East	Mahoning
Mahoning Valley Regional Council of Governments	Cash-Basis GASB 34 Statements	East	Mahoning
Manchester Local Schools	Gaap-Conversion	Southwest	Adams
Manchester Township	Audit	Southwest	Adams
Mansfield City Schools	Gaap-Conversion ^*& PAFR	Central	Richland
Mapleton Local Schools	Gaap-Conversion & Audit	Central	Ashland
Margaretta Local Schools	Gaap-Conversion & Audit	Northwest	Erie
Maritime Academy of Toledo	Gaap-Conversion	Northwest	Lucas
Marion County Land Reutilization Corporation	Audit	Marion	Central
Mayfield CSD  Mayroville F.V. Schools	Audit**	East	Cuyahoga Union
Marysville E.V. Schools  Maumee City Schools	Gaap-Conversion*  Cash-Basis GASB 34 Statements	Central Northwest	Lucas
Mechanicsburg E.V. Schools	Gaap-Conversion	West	Champaign
Meigs County Agricultural Society	Audit	Southeast	Meigs
Mid-East Ohio Regional Council	Audit	Central	Knox
Mercer County Agricultural Society	Audit	West	Mercer
Mercer Co ESC	Gaap-Conversion	West	Mercer
Metro Early College High School	Gaap-Conversion	Central	Franklin
Metropolitan Emergency Communication Consortium Regional COG	Cash-Basis GASB 34 Statements	Central	Franklin
Metroparks of Butler County	Cash-Basis GASB 34 Statements & Audit	Southwest	Butler
Miami County Agricultural Society	Audit	West	Miami
Miami East Local Schools	Gaap-Conversion	West	Miami
Miami Valley Fire District	Audit	West	Montgomery
Miami Valley Fire EMS Alliance	Audit	West	Montgomery
Miami Valley Risk Management Association	GASB68/75 Consulting & Audit*	West	Montgomery
Middle Bass Local School District	GASB68/75 Consulting & Audit	Central	Knox
Middle Bass Local School District  Middletown City Schools	Regulatory Cash-Basis Gaap-Conversion ^*	Northwest Southwest	Ottawa Butler
Middletowii City Schools	Gaap-Conversion	Soumwest	Dund



Who We Serve:

Modelsie Decembra Frequentry & Firms Assochery  Gang-Convenione Carb Bass (CSB) 13 Statements & Audit Northeast   Central   Fischland   Midrotes Employee Benefit Consortium   Audit   Northeast   Localin   Midrotes Employee Benefit Consortium   Audit   Northeast   Localin   Midrotes Employee Benefit Consortium   Audit   West   West   Midrotes Regulated Benefit Consortium   Audit   West   University   Midrotes Regulated Benefit Consortium   Audit   West   University   Midrotes Regulated Benefit Consortium   Audit   West   University   Midrotes Regulated Benefit Consortium   Midrotes Regulated Benefit Consortium   Midrotes Regulated Benefit   Midrot	NAME OF CLIENT	TYPE OF SERVICE	REGION	COUNTY
Midro Learning Services Center  (as)-Basis GASB 34 Statements & Audit  Northicase Long Engloyce Breaft Connortium  Audit Vest Mercer  Midwest Engloyce Breaft Connortium  Audit Vest Mercer  Vest Logan  Midwest Gast Statements  Vest Logan  Midwest Gast Statements  Vest Mercer  Vest Logan  Vest Mercer  Ves	Middletown Preparatory & Fitness Academy	Gaap-Conversion	Central	Franklin
Midwest Regional Théactionnal Service Center  Midwest Regional Théactionnal Service Center  Cash-Basis GASB 14 Statements  West Loggas Miffilir Township Cash-Basis GASB 14 Statements Miffilir Township Audit Miffilir Township Audit Miffilir Township Audit Audit Central Knot Miffilir Township Audit Audit Audit Central Knot Miffilir Township Audit Audit Central Knot Miffilir Township Audit		Cash-Basis GASB 34 Statements & Audit	Central	Richland
Midrewer Regional Princational Service Center   Casal-Basis CASB 34 Statements   Vest   Van Wert Midrewer Regional Princational Service Center   Casal-Basis CASB 34 Statements   Vest   Logan Miffilir Township   Regulatory Cash-Basis   Central   Richard Miffilir Township   Audit   Central   Knot   Miffilir Township   Audit   Central   Knot   Miffilir Township   Audit   Central   Knot   Miffilir Township   Audit   Central   Knot   Miffilir Township   Audit   Central   Knot   Miffilir Township   Audit   Central   Miffilir Township   Audit   Central   Audit   Central   Miffilir Township   Audit   Central   Ce	Midview Local Schools	Audit	Northeast	Lorain
Medition   Loquit   Loquit   Million   Lowest   Loquit   Loquit   Million   Lowest   Loquit   Loquit   Million   Lowest   Loquit	Midwest Employee Benefit Consortium	Audit	West	Mercer
Mifflin Township	Midwest Pool Risk Management Agency	Gaap-Conversion & Audit	West	Van Wert
Milfürd Township Audit Cennyship Audit Cennyship Audit Cennyshop Milwer Load Schools Cash-Basis GASB 34 Statements Northwest Parlam Miner Load Schools Cash-Basis GASB 34 Statements Northwest Milwest Audit West Audit Monro Load Schools Monro Load School District Audit School Cash-Basis GASB 34 Statements Northwest Buffer Cennyshop Audit Cennyshop Audit Cennyshop Audit School Cash-Basis GASB 34 Statements Northwest Milwerput Cennyshop Monrow Load School Cash-Basis GASB 34 Statements Northwest William Monrow Compy Agricultural Society Monrow Compy Cennyshop Morrow Compy TiD Gap-Conversion Morrow Compy TiD Gap-Conversion Morrow Compy TiD Gap-Conversion Morrow Compy Tid Morrow Compy Tid Morrow Compy Tid Morrow Compy Tid Morrow Compy Schools Cash-Basis GASB 34 Statements PAPR Central Morrow Morrow Compy Tid Morrow Compy Tid Gap-Conversion Central Morrow Morrow Morrow Morrow Compy Morrow Compy Tid Morrow Compy Tid Gap-Conversion Cash-Basis GASB 34 Statements PAPR Central Morrow Morrow Compy Tid Morrow Compy Tid Morrow Compy Schools Cash-Basis GASB 34 Statements PAPR Central Morrow Morrow Compy Tid Morrow Compy Compy Schools Cash-Basis GASB 34 Statements PAPR Central Morrow Morrow Components of Cash-Basis GASB 34 Statements PAPR Central Promble	Midwest Regional Educational Service Center	Cash-Basis GASB 34 Statements	West	Logan
Miller Township Audit Central Knox Miller Ciry-New Cieveland Local Schools Cash-Basis GASB 34 Statements Northweet Miller Ciry-New Cieveland Local Schools Cash-Basis GASB 34 Statements Northweet Monore Local Schools Cash-Basis GASB 34 Statements Northweet Monore Company Monore Local School District Audit Gentler Monore Company Monore Local School District Audit Monore Company Monore Local School District Audit Monore Company Monore Local School District Audit Monore Company Monore Local School Cash-Basis GASB 34 Statements Northweet Monore Company Monore Local School Cash-Basis GASB 34 Statements Northweet Monore Company Monore Local School Cash-Basis GASB 34 Statements Northweet Monore Company Morpan Township Audit Southeast Northweet Monore Company Morpan Committed Morpan Committed Northweet Monore Company Morpan Committed Northweet Morpan Morpan Committed Northweet Morpan Morpan Committed Northweet Morpan Morpan Morpan Committed Northweet Morpan Morpa	Mifflin Township	Regulatory Cash-Basis	Central	Richland
Miller City-New Cleveland Local Schools Cash-Basis GASB 14 Statements Northwest Misset Load Schools Cash-Basis GASB 14 Statements Northwest Misset Load Schools Northwest Monre Load School Gasp-Gouversion Northwest Monre Load School Monre Load Sch	Mifflin Township	Cash-Basis GASB 34 Statements & Audit	Central	Franklin
Miller Cols New Circlevalmu Load Schools Cash-Basis GASB 34 Statements Morner Load Schools Cash-Basis GASB 34 Statements Northwest Morner Load School District Mohowk Local School S Cash-Basis GASB 34 Statements Northwest Monore Load School District Audit Southwest Monore Coad School District Audit Gang-Corression Northwest Monore-Coad School District Audit Gang-Corression Northwest Monore-Coad School Northwest Northwest Monore-Coad School Northwest Northwe	Milford Township	Audit	Central	Knox
Ministre Load Schools   Cash-Basis GASB 34 Statements & Audit   West   Audition   Audit   Southwest   Huller   Monwel Load School   District   Audit   Southwest   Multiple   Castral   Leking   Monwelle   Load School   Cash-Basis GASB 34 Statements   Northwest   Huller   Monwelle   Load School   Cash-Basis GASB 34 Statements   Northwest   Huron   Mongpair   Load Schools   Cash-Basis GASB 34 Statements   Northwest   Huron   Mongpair   Load Schools   Cash-Basis GASB 34 Statements   Northwest   Williams   Morgan County Agricultural Society   Audit   Southeast   Morgan   County Agricultural Society   Audit   Southeast   Morgan   Morgan County Agricultural Society   Audit   Southeast   Morgan   Morgan County Agricultural Society   Audit   Southeast   Morgan   Morgan County Agricultural Society   Audit   Southeast   Morgan   Morgan County Agricultural Society   Audit   Southeast   Morgan   Morgan County Agricultural Society   Audit   Southeast   Morgan   Morgan County Agricultural Society   Audit   Southeast   Morgan   Morgan County Agricultural Society   Audit   Southeast   Morgan   Morgan County Agricultural Society   Audit   Southeast   Morgan   Morgan County Schools   Cash-Basis GASB 34 Statements   PATR   Central   Morgan   M	*		Central	
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Monrocyclic Local Schools				
Monroy   Local Schools   Gasp-Conversion   Northwest   Huron   Morpaler EV, Schools   Cast-Basis GASS 34 Statements   Northwest   Williams   Morgan County Agricultural Society   Audit   Southeast   Morgan County Hard   Morgan County Gasp-Conversion   Central   Morgan   Morgan County TID   Gasp-Conversion   Central   Morgan   Morgan County TID   Gasp-Conversion   Central   Morgan   Morgan   Morgan   County TID   Gasp-Conversion   Central   Knox   Morgan   Morgan   Morgan   County TID   Gasp-Conversion   Central   Morgan   Morgan   Central   Morgan   Morgan   Central   Morgan   Morgan   Central   Morgan   Morgan   Central   Final   Final   Morgan   Central   Final   Final   Final   Morgan   Central   Final   Final   Final   Morgan   Central   Final   Final   Final   Final   Central   Final   Fina				
Morpgin   Cress   Morgan   Central   Knox   Morgan   Central   Knox   Morgan   Central   Southest   Morgan   Central   Southest   Morgan   Central   Centra	1			ū
Morgan County Agrenthrust Society		•		
Morgan County Agricultural Society	*			
Morrow County   III	•			
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Morrow County District Board of Health	,	•		
Mount Verson City Schools	,	1		
Mr. Healthy Preparatory & Fitness Academy  Gasp-Conversion  Cash-Basis GASB 4 Statements  Northwest  New Napuro Community Authority  New Albany Community Authority  Audit  Franklin  Central  New Albany East Community Authority  Audit  Pranklin  Central  New Albany East Community Authority  Audit  Pranklin  Central  New Albany East Community Authority  Audit  Pranklin  Central  New Albany East Community Improvement Corporation  Gasp-Conversion & Audit  Pranklin  Central  Pranklin  New Brenne Local Schools  Audit **  Central Franklin  New Brenne Local Schools  Cash-Basis GASB 44 Statements  West Auglaize  New London Local Schools  Cash-Basis GASB 44 Statements  West Auglaize  New Ringell Local Schools  Cash-Basis GASB 44 Statements  Northwest  New Ringell Local Schools  Cash-Basis GASB 44 Statements  Northwest  Northwest  New Ringell Local Schools  Cash-Basis GASB 44 Statements  Northwest  Northwest  Northwest  Northwest  Northwest  Central  Licking  Neward Development Partners  Northwest  Neward Development Partners  Audit  Central  Licking  Neward Development Partners  Northwest  Northwest  Northwest  Contral		5 ,		
Napoleon Area City Schools   Cash-Basis GASB 14 Statements   Southeast   Athens	,			
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Oberlin City Schools     Gaap-Conversion & Audit     Northeast     Lorain       Oberlin Public Library     Audit     Northeast     Lorain       Ohio Lottery Commission     Gaap-Conversion*     Northeast     Cuyahoga       Ohio Digital Learning School     Consulting     Northwest     Lucas       Ohio Virtual Academy     Consulting     Northwest     Lucas       Old Fort Local Schools     Cash-Basis GASB 34 Statements     Northwest     Seneca       Olmstead Falls City Schools     Gaap-Conversion     Northeast     Cuyahoga				
Oberlin Public Library     Audit     Northeast     Lorain       Ohio Lottery Commission     Gaap-Conversion*     Northeast     Cuyahoga       Ohio Digital Learning School     Consulting     Northwest     Lucas       Ohio Virtual Academy     Consulting     Northwest     Lucas       Old Fort Local Schools     Cash-Basis GASB 34 Statements     Northwest     Seneca       Olmstead Falls City Schools     Gaap-Conversion     Northeast     Cuyahoga				
Ohio Lottery Commission     Gaap-Conversion*     Northeast     Cuyahoga       Ohio Digital Learning School     Consulting     Northwest     Lucas       Ohio Virtual Academy     Consulting     Northwest     Lucas       Old Fort Local Schools     Cash-Basis GASB 34 Statements     Northwest     Seneca       Olmstead Falls City Schools     Gaap-Conversion     Northeast     Cuyahoga		•		
Ohio Digital Learning School     Consulting     Northwest     Lucas       Ohio Virtual Academy     Consulting     Northwest     Lucas       Old Fort Local Schools     Cash-Basis GASB 34 Statements     Northwest     Seneca       Olmstead Falls City Schools     Gaap-Conversion     Northeast     Cuyahoga	·			
Ohio Virtual Academy     Consulting     Northwest     Lucas       Old Fort Local Schools     Cash-Basis GASB 34 Statements     Northwest     Seneca       Olmstead Falls City Schools     Gaap-Conversion     Northeast     Cuyahoga		•		
Old Fort Local Schools     Cash-Basis GASB 34 Statements     Northwest     Seneca       Olmstead Falls City Schools     Gaap-Conversion     Northeast     Cuyahoga		· ·		
Olmstead Falls City Schools Gaap-Conversion Northeast Cuyahoga	*	· ·		
Ontario Local Schools Gaap-Conversion Central Richland	Ontario Local Schools	Gaap-Conversion	Central	Richland



NAME OF CLIENT	TYPE OF SERVICE	REGION	COUNTY
Orange Township	Audit	Central	Delaware
Oregon City Schools	Gaap-Conversion	Northwest	Lucas
Osnaburg Local Schools	Cash-Basis GASB 34 Statements	East	Stark
Ottawa County	Cash-Basis GASB 34 Statements	Northwest	Ottawa
Ottawa, Sandusky, Seneca Solid Wast Management District	Cash-Basis GASB 34 Statements	Northwest	Sandusky Putnam
Pandora Local Schools Pataskala Corporate Park Joint Economic Development District	Gaap-Conversion Regulatory Cash-Basis	Northwest Central	Licking
Paulding E.V. Schools	Cash-Basis GASB 34 Statements	Northwest	Paulding
Penta Career Center	Gaap-Conversion & Audit	Northwest	Wood
Perkins Local Schools	Cash-Basis GASB 34 Statements & Audit	Northwest	Erie
Perry Local Schools	Gaap-Conversion	East	Stark
Perrysburg E.V. Schools	Gaap-Conversion	Northwest	Wood
Pickaway County Public Employees Benefits Program	Gaap-Conversion & Audit	Central	Pickaway
Pickerington Local Schools	Gaap-Conversion ^, PAFR & Audit	Central	Richland
Pike-Delta-York	Cash-Basis GASB 34 Statements	Northwest	Fulton
Plain Local Schools	Gaap-Conversion	East	Stark
Plain Township	Cash-Basis GASB 34 Statements & PAFR	Central	Franklin
Plymouth-Shiloh Local Schools	Gaap-Conversion	Central	Richland
Polaris Career Center	Gaap-Conversion	Northeast	Cuyahoga
Port Clinton City Schools	Regulatory Cash-Basis	Northwest	Ottawa
Portage Area Benefit Consortium	Gaap-Conversion	East	Portage
Portage County Land Reutilization Corporation	Gaap-Conversion & Audit	East	Portage
Portage Area School Consortium	Gaap-Conversion	East	Portage
Portage County Land Reutilization Corporation	Gaap-Conversion & Audit	East	Portage
Porter Public Library  Powell Community Improvement Corporation	Regulatory Cash-Basis & Audit Audit	Northeast Central	Cuyahoga Delaware
Prairie Township Community Improvement Corporation	Gaap-Conversion	Central	Franklin
Prairie Township Joint Edonomic Development District	Regulatory Cash-Basis	Central	Franklin
Prairie-Obetz Joint Economic Development Zone	Gaap-Conversion & Audit	Central	Franklin
Public Health Services Council of Ohio	Audit	Central	Defiance
Put-in-Bay Local Schools	Cash-Basis GASB 34 Statements	Northwest	Ottawa
Putnam County	Cash-Basis GASB 34 Statements	Northwest	Putnam
Putnam County Airport Authority	Cash-Basis GASB 34 Statements	Northwest	Putnam
Putnam County Educational Service Center	Gaap-Conversion	Northwest	Putnam
Ravenna City Schools	Gaap-Conversion	East	Portage
Recovery Township	Audit	West	Mercer
Renaissance Academy	Gaap-Conversion	Central	Franklin
Richland County Land Reutilization Corporation	Audit	Central	Richland
Richland County Regional Planning Commission	Gaap-Conversion	Central	Richland
Richland Family and Children First Council	Cash-Basis GASB 34 Statements	Central	Richland
Ridgemont Local Schools	Cash-Basis GASB 34 Statements	West	Hardin
Ridgemont Public Library	Audit	West	Hardin Coshocton
Ridgewood Local Schools Rise and Shine Academy	Gaap-Conversion Gaap-Conversion	Southeast Northwest	Lucas
Riverdale Local Schools	Audit	Northwest	Hancock
Riverside Local Schools	Gaap-Conversion	West	Logan
Rocky River City Schools	Gaap-Conversion ^	Northeast	Cuvahoga
Rocky River Public Library	Audit	Northeast	Cuyahoga
Rootstown Local Schools	Gaap-Conversion	East	Portage
Rootstown Exempted Village School District	Gaap-Conversion	East	Portage
Sandusky County	Gaap-Conversion & Federal Schedule	Northwest	Sandusky
Sandusky Co Health Department	Regulatory Cash-Basis	Northwest	Sandusky
Sandusky County Land Reutilization Corporation	Gaap-Conversion	Northwest	Sandusky
Sandusky County Park District	Cash-Basis GASB 34 Statements	Northwest	Sandusky
Sandy Valley Local Schools	Gaap-Conversion & Audit	East	Stark
Schools of Ohio Risk Sharing Authority	Audit	Central	Franklin
Seneca County	Gaap-Conversion	Northwest	Seneca
Seneca County Land Reutilization Corporation	Gaap-Conversion	Northwest	Seneca
Seneca East Local Schools	Gaap-Conversion & Audit	Northwest	Seneca
Sharon Township Shaffiald Shaffiald Lake City Schools	Regulatory Cash-Basis & Audit	Central	Franklin
Sheffield-Sheffield Lake City Schools Shelby City Schools	Gaap-Conversion & Audit Gaap-Conversion & Audit	Northeast Central	Lorain Richland
	Audit Audit	West	Shelby
Shelby County Agricultural Society		11 CSL	
Sidney City Schools		West	Shelby
Sidney City Schools	Cash-Basis GASB 34 Statements	West East	Shelby Summit
Sidney City Schools Six District Educational Compact	Cash-Basis GASB 34 Statements Cash-Basis GASB 34 Statements	East	Summit
Sidney City Schools	Cash-Basis GASB 34 Statements		



NAME OF CLIENT	TYPE OF SERVICE	REGION	COUNTY
South Range Local Schools	Gaap-Conversion	East	Mahoning
Springfield Local Schools	Gaap-Conversion	East	Mahoning
Springfield Local Schools	Gaap-Conversion ^	Northwest	Lucas
Springfield-Clark Career Technology Center	Gaap-Conversion & Audit	West	Clark
St. Albans Township St. Henry Consolidated Local Schools	Audit	Central West	Licking Mercer
Stark County Area JVSD	Cash-Basis GASB 34 Statements Gaap-Conversion	East	Stark
Stark County Area 3 v 5D  Stark County Convention & Visitors Bureau	Audit	East	Stark
Stark County District Library	Cash-Basis GASB 34 Statements	East	Stark
Stark County Educational Service Center	Gaap-Conversion & Audit	East	Stark
Stark County Land Bank	Gaap-Conversion	East	Stark
Stark County Port Authority	Audit	East	Stark
Stark County Schools Council of Governments	Gaap-Conversion & Audit	East	Stark
Stark-Portage Area Computer Consortium	Cash-Basis GASB 34 Statements & Audit	East	Stark
Stark-Tuscarawas-Wayne Joint Solid Waste Management District	Audit	Southeast	Stark
Steel Academy	Gaap-Conversion	Central	Franklin
Stow-Munroe Falls City Schools	Gaap-Conversion ^** & Audit Gaap-Conversion & Audit	East Southeast	Summit Tuscarawas
Strasburg-Franklin Local Schools Struthers City Schools	Audit  Audit	East	Mahoning
Stryker Local Schools	Cash-Basis GASB 34 Statements	Northwest	Williams
Suburban Health Consortium	Gaap-Conversion	Northeast	Cuyahoga
Sullivant Avenue Community School	Gaap-Conversion & Audit	Central	Franklin
Summit County	Cash-Basis GASB 34 Statements	East	Summit
Summit County Land Reutilization Corporation	Audit	East	Summit
Summit Regional Healthcare Consortium	Gaap-Conversion & Audit	East	Summit
Swanton Local Schools	Cash-Basis GASB 34 Statements	Northwest	Fulton
Switzerland of Ohio Local School District	Gaap-Conversion	Southwest	Monroe
Sylvania City Schools	Gaap-Conversion ^*	Northwest	Lucas
Tallmadge City School District	Gaap-Conversion	Northeast	Summit
Teays Valley Local Schools	Gaap-Conversion & Audit	Central	Pickaway
Technological College Preparatory World Academy	Gaap-Conversion & Audit	Southwest	Hamilton
Thompson Township	Audit	Central	Delaware
Toledo Lucas Public Library	Audit*	Northwest Northwest	Lucas
Toledo Preparatory & Fitness Academy Tolles Career & Technical Center	Gaap-Conversion Gaap-Conversion	Central	Madison
Townsend Community School	Gaap-Conversion  Gaap-Conversion	Northwest	Erie
Trenton Township	Audit	Central	Delaware
Triad Local Schools	Gaap-Conversion	West	Champaign
Tri-County Educational Service Center	Audit	Central	Wayne
Tri-State Early College STEM School	Gaap-Conversion	Central	Franklin
Tri-Village Local Schools	Audit	West	Darke
Triway Local Schools	Cash-Basis GASB 34 Statements	Central	Wayne
Troy Township	Audit	Central	Delaware
Trumbull Career & Technical Center	Gaap-Conversion	East	Trumbull
Trumbull County	Gaap-Conversion ^*	East	Trumbull
Trumbull County School Employees			
Insurance Benefit Consortium	Gaap-Conversion & Audit	East Southeast	Trumbull
Tuscarawas County Agricultural Society Tuscarawas County Health Department	Audit Audit	Southeast	Tuscarawas Tuscarawas
Tuscarawas County Health Department Tuscarawas Valley Local Schools	Gaap-Conversion	Southeast	Tuscarawas
Union County	Gaap-Conversion ^*	Central	Union
Union County General Health District	Cash-Basis GASB 34 Statements	Central	Union
Union Township	Audit	West	Mercer
United Local Schools	Gaap-Conversion	East	Columbiana
University District Special Improvement District	Agreed-Upon Procedures	Central	Licking
Upper Arlington City Schools	Gaap-Conversion	Central	Franklin
Upper Sandusky E. V. Schools	Cash-Basis GASB 34 Statements	Northwest	Wyandot
Upper Scioto Valley Career Center	Gaap-Conversion	West	Miami
Urbana City Schools	Cash-Basis GASB 34 Statements	West	Champaign
Valley STEM + ME2	Gaap-Conversion	East	Mahoning
Valley View Local Schools	Gaap-Conversion	West	Montgomery
Van Buren Local Schools	Gaap-Conversion	Northwest	Hancock
Van Wert Agricultural Society Vandalia-Butler City Schools	Audit Gaap-Conversion ^*	West West	Van Wert Montgomery
Vanguard-Sentinel Career Center	Gaap-Conversion  Gaap-Conversion	Northwest	Seneca
Vanlue Local Schools	Cash-Basis GASB 34 Statements	Northwest	Hancock
Vantage Career Center	Gaap-Conversion	West	Van Wert
Village of Ada	Audit	West	Hardin



NAME OF CLIENT	TYPE OF SERVICE	REGION	COUNTY
Village of Amanda	Audit	Central	Fairfield
Village of Ashley	Audit	Central	Delaware
Village of Buckland	Audit	West	Auglaize
Village of Carlisle Village of Coldwater	Gaap-Conversion Audit	West	Montgomery Mercer
Village of Convoy	Audit	West	Van Wert
Village of Cridersville	Audit	West	Auglaize
Village of Danville	Audit	Central	Knox
Village of Doylestown	Audit	Central	Wayne
Village of Edison	Consulting & Audit	Central	Morrow
Village of Farmersville	Audit	West	Montgomery
Village of Hanover	Consulting & Audit	Central	Licking
Village of Harrisburg Village of Hayesville	Audit Audit	Central Central	Franklin Ashland
Village of Hemlock	Audit	Southwest	Perry
Village of Holmesville	Audit	Central	Holmes
Village of Jeromesville	Audit	Central	Ashland
Village of Lafayette	Audit	West	Allen
Village of Lexington	Audit	Central	Richland
Village of Lockbourne	Audit	Central	Franklin
Village of Manchester	Audit	Southwest	Adams
Village of Marengo Village of Marshallville	Audit	Central	Morrow
Village of Mendon	Audit Audit	Central West	Wayne Mercer
Village of Mifflin	Audit	Central	Ashland
Village of Mt. Gilead	Audit	Central	Morrow
Village of New Bremen	Cash-Basis GASB 34 Statements	West	Auglaize
Village of New Miami	Audit	Southwest	Butler
Village of New Washington	Audit	Central	Crawford
Village of North Lewisburg	Audit	West	Champaign
Village of Obetz	Gaap-Conversion ^* & Audit	Central	Franklin
Village of Ostrander	Audit	Central	Delaware
Village of Perrysville Village of Phillipsburg	Audit Audit	Central West	Ashland Montgomery
Village of Pleasantville	Audit	Central	Fairfield
Village of Put-in-Bay	Cash-Basis	Northwest	Ottawa
Village of Quincy	Audit	West	Logan
Village of Rushsylvania	Audit	West	Logan
Village of Russells Point	Audit	West	Logan
Village of Sebring	Regulatory Cash-Basis	East	Mahoning
Village of Shreve	Audit	Central	Wayne Clark
Village of South Vienna Village of Sparta	Audit Audit	West Central	Morrow
Village of Summitville	Audit	East	Columbiana
Village of Thurston	Audit	Central	Franklin
Village of Trimble	Audit	Southeast	Athens
Village of Yellow Springs	Regulatory Cash-Basis & Audit	West	Greene
Village of West Jefferson	Audit	Central	Madison
Village of West Manchester	Audit	West	Preble
Violet Township Wadsworth City Schools	Consulting & Audit Gaap-Conversion	Central Northeast	Fairfield Medina
Wapakoneta City Schools	Cash-Basis GASB 34 Statements	West	Auglaize
Warren City Schools	Gaap-Conversion	East	Trumbull
Warren County Agricultural Society	Audit	Southwest	Warren
Warren County Port Authority	Audit	Southwest	Warren
Warrensville Heights City Schools	Audit	Northeast	Cuyahoga
Washington County Agricultural Society	Audit	Southeast	Washington
Washington Local Schools	Gaap-Conversion & Audit	Northwest	Lucas
Waterloo Local Schools Wayne County Schools Career Center	Gaap-Conversion & Audit	East Central	Portage Wayne
Wayne County Schools Career Center  Wayne Local Schools	Gaap-Conversion & Audit Audit	Southwest	Wayne
Wayne Trace Local Schools	Cash-Basis GASB 34 Statements	Northwest	Paulding
Waynesfield-Goshen Local Schools	Cash-Basis GASB 34 Statements	West	Auglaize
Weathersfield Local Schools	Gaap-Conversion	East	Trumbull
Wellsville Local Schools	Gaap-Conversion	East	Columbiana
West Carrollton City Schools	Gaap-Conversion	West	Montgomery
West Clermont Local Schools	Gaap-Conversion ^* & Audit	Southwest	Clermont
West Liberty-Salem Local Schools	Cash-Basis GASB 34 Statements	West	Champaign



NAME OF CLIENT	TYPE OF SERVICE	REGION	COUNTY
West Licking Development Group Community Improvement Corp.	Audit	Central	Licking
Westshore COG	Gaap-Conversion	Northeast	Cuyahoga
Western Ohio Computer Organization	Cash-Basis GASB 34 Statements	West	Shelby
Western Reserve Local Schools	Gaap-Conversion	Northwest	Huron
Westerville City Schools	Gaap-Conversion ^* & Audit	Central	Franklin
Westerville School District Library	Gaap-Conversion ^ & Audit	Central	Franklin
Westfall Local Schools	Audit	Central	Pickaway
Westlake City Schools	Gaap-Conversion ^*, PAFR & Audit	Northeast	Cuyahoga
Westlake-Porter Public Library	Gaap-Conversion	Northeast	Cuyahoga
Westside Academy	Gaap-Conversion	Central	Franklin
Whitehall City Schools	Audit ^*	Central	Franklin
Whitehall Preparatory & Fitness Academy	Gaap-Conversion & Audit	Central	Franklin
Willard City Schools	Gaap-Conversion & Audit	Northwest	Huron
Willshire Township	Audit	West	Van Wert
Woodmore Local Schools	Gaap-Conversion	Northwest	Sandusky
Wooster CSD	Gaap-Conversion	Central	Wayne
Workforce Development Board	Gaap-Conversion, Federal Schedule & Audit	Central	Franklin
Worthington Community Improvement Corporation	Audit	Central	Franklin
Worthington Historical Society	Agreed-Upon Procedures	Central	Franklin
Wynford Local Schools	Gaap-Conversion & Audit	Central	Crawford
Xenia Community School District	Gaap-Conversion ^**, PAFR & Audit	West	Greene
Youngstown City Health District	Gaap-Conversion	East	Mahoning
Youngstown Community School District	Gaap-Conversion	East	Mahoning
Youthbuild Columbus Community School	Audit	Central	Franklin
^ Prepares an Annual Comprehensive Financial Report		<u> </u>	
*Received the "Certificate of Achievement for Excellence in Financial R	Reporting" award from the Government Finance Officer's Associ	iation	
**Received the "Certificate of Achievement for Excellence in Financial	Reporting" award from the Government Finance Officer's Asso	ciation	
and the "Certificate of Achievement for Excellence in Financial Rep	porting" award from the Association of School Business Official	ls International	





We've assembled key personnel to provide the services described in the RFP. Get to know your Julian & Grube team:



**Steve Julian, CPA** *Partner* 

Over 26 years of governmental accounting experience BS/BA in Accounting from The Ohio State University Certified Public Accountant (CPA), 1993 Certified Government Finance Manager (CGFM), 1996 Association of School Business Officials (ASBO) International Government Finance Officers Association (GFOA) ACFR reviewer Member of the AICPA Member of the Ohio Society of CPAs Member of the Association of Government Accountants



Carrie Waid, CPA
Partner

Over 24 years of governmental accounting experience BS/BA in Accounting from Ohio Northern University Certified Public Accountant (CPA), 2003 Member of the AICPA Member of the Ohio Society of CPAs Member of the Government Finance Officers Association Member of the Association of Government Accountants (AGA) Executive Committee Member, Central Ohio AGA, 2008-2017



Meghan Needham, CPA, CFE Partner

Over 19 years of governmental accounting experience
BS/BA in Accounting and Business Management from Ohio Northern University
Certified Public Accountant (CPA), 2004
Certified Fraud Examiner (CFE) 2016
Member of the AICPA
Member of the Ohio Society of CPAs
Member of the Government Finance Officers Association
Member of the Association of Government Accountants (AGA)
Association of School Business Officials (ASBO) International ACFR Reviewer Education

Committee Member, Ohio Government Finance Officers Association, 2011-2014