



Serving Ohio  
Local Governments

**JG** | Julian  
& Grube

**PAFR  
PROPOSAL**

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**Richland County**

For the Period  
January 1, 2022 - December 31, 2022

August 16, 2022

Honorable Patrick Dropsey  
Richland County Auditor  
50 Park Avenue West  
Mansfield, OH 44902

Dear Auditor Dropsey:

We greatly appreciate the opportunity to submit our proposal to assist Richland County (the “County”) in preparing a Popular Annual Financial Report (PAFR) for the year ended December 31, 2022.

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 and a cost-effective means for the County to prepare a PAFR. 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 scope of our assistance based on our understanding of your needs, and finally, the fee schedule.

### **Project Scope**

J&G would assist the County in the preparation of its PAFR. Our role would be to:

1. Prepare a PAFR that displays selected financial and non-financial information as directed by the County Auditor with input from J&G.
2. Assist the County with gathering data, developing charts, graphs and writing narratives for inclusion in the PAFR.
3. This PAFR will be prepared on basis of accounting selected by the County Auditor (GAAP-basis or cash-basis) and will:
  - a. Clearly advise readers of the availability of the financial statements.
  - b. Contain information from only selected funds.
  - c. Contain financial information that is derived from the actual GAAP-basis or cash-basis data reported in the financial statements.
  - d. Have some form of appropriate narrative or graphic analysis to explain items of potentially significant interest or concern.
4. Provide the County with a high-resolution PDF of the completed PAFR for distribution and/or posting to the County’s website.

**County’s Responsibilities**

The County Auditor (or designee) is responsible for:

1. Providing the necessary information to prepare the PAFR after discussion with J&G.
2. Providing narratives to explain the information provided for inclusion in the PAFR.
3. Providing artwork the County wishes to incorporate into the PAFR.

**J&G Employees**

The employees of J&G are not “public employees” for the purpose of the Ohio Public Employees Retirement System (OPERS), the State Teachers Retirement System of Ohio (STRS), or the School Employees Retirement System of Ohio (SERS).

**Timing**

The PAFR will be completed within 30 days after receiving the information from the County unless an alternative time is mutually agreed-upon by all parties.

**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 completion.

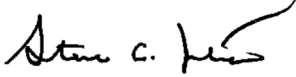
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|---|---------|
| 1. 2022 PAFR.....                         | \$4,500 |
| 2. Two-year engagement (2023 PAFR).....   | \$1,900 |
| 3. Three-year engagement (2024 PAFR)..... | \$1,900 |

We at J&G are dedicated to quality service and client satisfaction. If, during the course of a multi-year contract, the County is dissatisfied with our services, and it is a situation that cannot be rectified, the County may cancel the remaining portion of the contract. Both J&G and the County reserve the right to cancel the remaining portion of any contract period with a 90-day written notice to the other party.

Honorable Patrick Dropsey  
Richland County Auditor  
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The terms as stated in this proposal will remain open until January 31, 2023. If the proposed terms are acceptable, please sign, date, and return one copy. 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.

We accept your proposal to prepare a PAFR for Richland County for the year ended December 31, 2022. We have chosen fee option \_\_\_\_\_ (1, 2, or 3).

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Richland County Auditor / Date

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Richland County Commissioner / Date

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Richland County Commissioner / Date

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Richland County Commissioner / Date



Who We Serve:

<u>NAME OF CLIENT</u>	<u>TYPE OF SERVICE</u>	<u>REGION</u>	<u>COUNTY</u>
Academy for Educational Excellence	Gaap-Conversion & Audit	Northwest	Lucas
Achieve Career & Prep Tax Return	Audit	Northwest	Lucas
Ada Exempted Village School District	Cash-Basis GASB 34 Statements	West	Hardin
Adams County Agricultural Society	Audit	Southwest	Adams
Alliance City Health District	Gaap-Conversion	East	Stark
Amherst Public Library	Audit	Northeast	Lorain
Anna Local School	Audit	West	Shelby
Anthony Wayne Local Schools	Gaap-Conversion	Northwest	Lucas
Archbold Area Local Schools	Gaap-Conversion	Northwest	Fulton
Area Cooperative Computerized Educational Service System	Cash-Basis GASB 34 Statements	East	Mahoning
Arts and College Preparatory Academy	Gaap-Conversion	Central	Franklin
Ashland County - West Holmes Career Center	Gaap-Conversion & Audit	Central	Ashland
Ashland County Community Academy	Gaap-Conversion	Central	Ashland
Ashtabula County	Gaap-Conversion ^	Northeast	Ashtabula
Athens City Schools	Audit ^	Southeast	Athens
Athens County Landfill	Audit	East	Athens
Athens County	Audit*	Southeast	Athens
Auglaize County Agricultural Society	Audit	West	Auglaize
Auglaize County Education Academy	Cash-Basis GASB 34 Statements	West	Auglaize
Auglaize County Educational Service Center	Cash-Basis GASB 34 Statements	West	Auglaize
Austintown Local Schools	Gaap-Conversion^ & Audit	East	Mahoning
Avon Lake Public Library	Audit*	Northeast	Lorain
Ayersville Local Schools	Gaap-Conversion	Northwest	Defiance
Barberton City Schools	Gaap-Conversion	East	Summit
Batavia Local Schools	Audit	Southwest	Clermont
Bath Local School District	Cash-Basis GASB 34 Statements	West	Allen
Bay Area Council of Governments	Gaap-Conversion	Northwest	Eric
Beacon Hill Community School	Gaap-Conversion & Audit	Central	Wayne
Beaver Local Schools	Gaap-Conversion	East	Columbiana
Beavercreek Township	Cash-Basis	West	Greene
Bella Academy of Excellence	Gaap-Conversion	Northeast	Cuyahoga
Bellefontaine City Schools	Cash-Basis GASB 34 Statements	West	Logan
Bellevue City Schools	Gaap-Conversion	Northwest	Huron
Belmont County Transportation Improvement District	Gaap-Conversion	Southeast	Belmont
Belpre City Schools	Gaap-Conversion	Southeast	Washington
Benjamin Logan Local Schools	Cash-Basis GASB 34 Statements	West	Logan
Benton-Carroll-Salem Local Schools	Regulatory Cash-Basis GASB 34 & Audit	Northwest	Ottawa
Berkshire Landing New Community Authority	Audit	Central	Delaware
Berkshire Township	Audit	Central	Delaware
Bexley City Schools	Gaap-Conversion	Central	Franklin
Bexley Community Improvement Corporation	Gaap-Conversion & Audit	Central	Franklin
Big Walnut Area Community Improvement Corporation	Gaap-Conversion & Audit	Central	Franklin
Bio Med Science Academy	Gaap-Conversion	Central	Franklin
Bloomfield-Mespo Local Schools	Gaap-Conversion & Audit	East	Trumbull
Boardman Township	Audit	East	Mahoning
Bowling Green City Schools	Gaap-Conversion & Audit	Northwest	Wood
Bridgeport E.V. Schools	Gaap-Conversion	Southeast	Belmont
Bridges Community Academy	Gaap-Conversion & Audit	Northwest	Seneca
Bristol Local Schools	Gaap-Conversion & Audit	East	Trumbull
Brown County Agricultural Society	Audit	Southwest	Brown
Brown Local School	Gaap-Conversion	East	Carroll
Brown Township	Audit	Central	Delaware
Buckeye Career Center	Gaap-Conversion	Southeast	Tuscarawas
Buckeye Central Local Schools	Gaap-Conversion	Central	Crawford
Buckeye Hills Career Center	Gaap-Conversion	Southeast	Gallia
Buckeye Joint County Insurance Council	Audit	Southwest	Lawrence
Buckeye Local Schools	Audit	Northeast	Medina
Buckeye Ohio Risk Management Association - Employee Benefit	Audit	Northeast	Defiance
Buckeye Ohio Risk Management Association - Property & Liability	Audit	Northwest	Wood
Buckeye Online School for Success	Gaap-Conversion & Audit	Northwest	Lucas
Buckeye Valley Local Schools	Gaap-Conversion	Central	Delaware
Bucyrus City Schools	Gaap-Conversion & PAFR	Central	Crawford
Burlington Township	Audit	Central	Licking
Butler County	Audit*	Southwest	Butler
Butler County Metroparks	Audit	Southwest	Butler
Butler County Land Reutilization	Gaap-Conversion	Southwest	Butler
Butler Township	Audit	West	Mercer
Canal Winchester Local Schools	Gaap-Conversion ^	Central	Franklin



Who We Serve:

<u>NAME OF CLIENT</u>	<u>TYPE OF SERVICE</u>	<u>REGION</u>	<u>COUNTY</u>
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	Central	Wayne
Cincinnati Technology Academy	Gaap-Conversion	Southwest	Hamilton
Circleville City Schools	Gaap-Conversion	Central	Pickaway
Circleville-Pickaway Township JEDD	Cash-Basis GASB 34 Statements	Central	Pickaway
City of Alliance	Gaap-Conversion, Federal Schedule & Audit <sup>^*</sup>	East	Stark
City of Aurora	Gaap-Conversion <sup>^*</sup>	East	Portage
City of Barberton	Gaap-Conversion <sup>^*</sup> & Audit	East	Summit
City of Bay Village	Gaap-Conversion & Audit	Northeast	Cuyahoga
City of Bedford	Audit <sup>*</sup>	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 <sup>^*</sup> & Audit	East	Stark
City of Clayton	Gaap-Conversion <sup>^*</sup>	West	Miami
City of Clyde	Gaap-Conversion & Audit	Northwest	Sandusky
City of Coshocton	Gaap-Conversion	Southeast	Coshocton
City of Dayton	Gaap-Conversion <sup>^*</sup>	West	Montgomery
City of Defiance	Gaap-Conversion <sup>^*</sup> & Audit	Northwest	Defiance
City of Delaware	Gaap-Conversion <sup>^*</sup> & PAFR	Central	Delaware
City of Dublin	Gaap-Conversion <sup>^*</sup> , PAFR & Audit	Central	Franklin
City of Englewood	Gaap-Conversion & Audit	West	Montgomery
City of Findlay	Gaap-Conversion <sup>^*</sup> & Audit	Northwest	Hancock
City of Forest Park	PAFR <sup>*</sup>	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
City of Hubbard	Gaap-Conversion & Audit	East	Trumbull
City of Jackson	Gaap-Conversion	Southeast	Jackson
City of Mansfield	Audit <sup>*</sup>	Central	Richland
City of New Albany	Gaap-Conversion <sup>^*</sup>	Central	Franklin
City of New Franklin	Gaap-Conversion & Audit	East	Summit
City of Niles	Audit	East	Trumbull
City of North Canton	Gaap-Conversion <sup>^*</sup>	East	Stark
City of Ontario	Gaap-Conversion	Central	Richland
City of Pataskala	Gaap-Conversion <sup>^*</sup> , PAFR & Audit	Central	Licking
City of Powell	Audit <sup>*</sup>	Central	Delaware
City of Riverside	Gaap-Conversion & Audit	West	Montgomery
City of Sidney	Audit <sup>*</sup>	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 <sup>^*</sup> & Audit	East	Jefferson
City of Stow	Gaap-Conversion <sup>^*</sup>	East	Summit
City of Struthers	Cash-Basis GASB 34 Statements	East	Mahoning
City of Tallmadge	Gaap-Conversion <sup>^*</sup> , PAFR	East	Summit
City of Tiffin	Gaap-Conversion	Northwest	Seneca
City of Toledo	Gaap-Conversion <sup>^*</sup>	Northwest	Lucas
City of Vermillion	Gaap-Conversion	Northwest	Erie
City of Wadsworth	Gaap-Conversion <sup>^*</sup>	Northeast	Medina
City of Warren	Gaap-Conversion <sup>^*</sup>	East	Trumbull
City of West Carrollton	GASB68/75 Consulting & Audit	Southwest	Montgomery



Who We Serve:

<u>NAME OF CLIENT</u>	<u>TYPE OF SERVICE</u>	<u>REGION</u>	<u>COUNTY</u>
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	Audit	West	Clark
Clark County Park District	Audit	West	Clark
Clay Avenue Community School	Gaap-Conversion & Audit	Northwest	Lucas
Claymont City Schools	Gaap-Conversion	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	Gaap-Conversion & Audit	Central	Franklin
Columbus Regional Energy Special Improvement District, Inc.	Gaap-Conversion & Audit	Central	Franklin
Columbus-Franklin County Finance Authority	Gaap-Conversion	Central	Franklin
Community Improvement Corporation of St. Marys	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	Gaap-Conversion	West	Montgomery
DECA PREP	Gaap-Conversion	West	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	Audit	Southwest	Clinton
East Knox Local Schools	Gaap-Conversion, PAFR & Audit	Central	Knox
East Liverpool City Schools	Gaap-Conversion	East	Columbiana
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
Edon Northwest Local Schools	Regulatory-Cash Basis	Northwest	Williams
Educational Service Center Council of Governments	Gaap-Conversion	Central	Franklin
Educational Service Center of Central Ohio	Gaap-Conversion	Central	Franklin
Educational Service Center of Lake Erie West	Gaap-Conversion	Northwest	Lucas



Who We Serve:

<u>NAME OF CLIENT</u>	<u>TYPE OF SERVICE</u>	<u>REGION</u>	<u>COUNTY</u>
Educational Service Center of Lorain County	Audit	Northeast	Lorain
EHOVE Career Center	Gaap-Conversion & Audit	Northwest	Erie
Elmwood Local Schools	Cash-Basis GASB 34 Statements	Northwest	Wood
Elyria City Schools	Gaap-Conversion	Northeast	Lorain
Evergreen Local Schools	Gaap-Conversion	Northwest	Fulton
Fairbanks Local Schools	Gaap-Conversion	Central	Union
Fairborn Development Corp.	Gaap-Conversion	West	Greene
Fairborn City Schools	Gaap-Conversion ^*	West	Greene
Fairfield County Agricultural Society	Audit	Central	Franklin
Fairfield County Educational Service Center	Gaap-Conversion	Central	Fairfield
Fairfield County General Health District	Gaap-Conversion	Central	Fairfield
Fairfield Union Local Schools	Gaap-Conversion & Audit	Central	Fairfield
Fairless Local Schools	Gaap-Conversion	East	Stark
Fairview Park City Schools	Gaap-Conversion ^*	Northeast	Cuyahoga
Fayette County Agricultural Society	Audit	Southwest	Fayette
Felicity-Franklin Local Schools	Gaap-Conversion & Audit	Southwest	Clermont
Field Local Schools	Gaap-Conversion	East	Portage
Findlay City Schools	Gaap-Conversion ^* & Audit	Northwest	Hancock
Findlay Digital Academy	Gaap-Conversion & Audit	Northwest	Hancock
Firelands Local Schools	Gaap-Conversion & Audit	Northeast	Lorain
Fort Frye Local Schools	Cash-Basis GASB 34 Statements	Southeast	Washington
Four County Career Center	Gaap-Conversion	Northwest	Fulton
Franklin County Family & Children First Council	Regulatory Cash-Basis	Central	Franklin
Franklin County General Health District	Cash-Basis GASB 34 Statements	Central	Franklin
Franklinton Preparatory Academy	Gaap-Conversion	Central	Franklin
Frontier Local Schools	Gaap-Conversion	Southeast	Washington
Fulton County	Gaap-Conversion*	Northwest	Fulton
Gahanna Convention & Visitors Bureau	Audit	Central	Franklin
Galion City Schools	Gaap-Conversion & Audit	Central	Crawford
Gallia County Agricultural Society	Audit	Southeast	Gallia
Gallipolis City Schools	Gaap-Conversion & Audit	Southeast	Gallia
Garaway Local Schools	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	Sandusky
Girard City Schools	Gaap-Conversion	East	Trumbull
Glass City Academy	Gaap-Conversion & Audit	Northwest	Lucas
Global Impact Stem Academy	Gaap-Conversion	West	Clark
Global Village Academy	Gaap-Conversion	East	Portage
GOAL Digital Academy	Gaap-Conversion	Central	Morrow
Grafton-Midview Public Library	Gaap-Conversion	Northeast	Lorain
Graham Local Schools	Gaap-Conversion	West	Champaign
Grandview Heights City Schools	Gaap-Conversion & Audit	Central	Franklin
Granville Township	Audit	West	Mercer
Great Lakes Council of Governments	Gaap-Conversion & Audit	Northeast	Cuyahoga
Great Western Academy	Gaap-Conversion & Audit	Central	Franklin
Greater Summit County Early Learning Center	Gaap-Conversion	East	Summit
Greene County Combined Health District	Gaap-Conversion	West	Greene
Greene Co Community Improvement Corporation	Gaap-Conversion	West	Greene
Greene Co Port Authority	Gaap-Conversion	West	Greene
Greenville City Schools	Audit ^*^	West	Darke
Grove City Area Visitors Convention Bureau	Audit	Central	Franklin
Groveport Community School	Gaap-Conversion & Audit	Central	Franklin
Groveport Community Improvement Corporation	Audit	Central	Franklin
Grow Licking County Community Improvement Corporation	Audit	Central	Licking
Hamilton Township	Audit	Central	Franklin
Hancock County	Gaap-Conversion ^*, Federal Schedule & Audit	Northwest	Hancock
Hancock Public Health	Regulatory Cash-Basis	Northwest	Hancock
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 Hills City Schools	Cash-Basis GASB 34 Statements	Southeast	Harrison
Hartford Independent Agricultural Society	Audit	Central	Licking



Who We Serve:

<u>NAME OF CLIENT</u>	<u>TYPE OF SERVICE</u>	<u>REGION</u>	<u>COUNTY</u>
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	Northeast
Hickory Chase Community Authority	Audit	Central	Franklin
Highland County Agricultural Society	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	Lucas
Horizon Science Academy - Dayton Downtown	GASB68/75 Consulting	Southwest	Montgomery
Horizon Science Academy - Dayton High	GASB68/75 Consulting	Southwest	Montgomery
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	Central	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	Gaap-Conversion & Audit	East	Summit
Indian Hill E.V. Schools	Gaap-Conversion	Southwest	Hamilton
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	Gauga
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	Audit	West	Van Wert
Jerome Community Development Authority	Audit	Central	Union
Johnstown-Monroe Local Schools	Gaap-Conversion & Audit	Central	Licking
Jonathan Alder Local Schools	Gaap-Conversion	Central	Madison
Kelleys Island Local Schools	Gaap-Conversion	Northwest	Erie
Kenston City School District	Gaap-Conversion ^	Northwest	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:

<u>NAME OF CLIENT</u>	<u>TYPE OF SERVICE</u>	<u>REGION</u>	<u>COUNTY</u>
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	Cash-Basis GASB 34 Statements	Southeast	Harrison
Lakewood City Schools	Gaap-Conversion	Northeast	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	Audit	West	Logan
Logan County Schools Benefit Plan Association	Audit	West	Logan
Logan County School Employee Consortium	Gaap-Conversion & Audit	West	Logan
Logan Elm Local Schools	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	Cash-Basis GASB 34 Statements	West	Champaign
Mahoning County Educational Service Center	Gaap-Conversion	East	Mahoning
Mahoning County High School	Gaap Conversion	East	Mahoning
Madison Township JEDD	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	Audit**	East	Cuyahoga
Marysville E.V. Schools	Gaap-Conversion*	Central	Union
Maumee City Schools	Cash-Basis GASB 34 Statements	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
Mid East Ohio Regional Council	GASB68/75 Consulting & Audit	Central	Knox
Middle Bass Local School District	Regulatory Cash-Basis	Northwest	Ottawa
Middletown City Schools	Gaap-Conversion ^*	Southwest	Butler



Who We Serve:

<u>NAME OF CLIENT</u>	<u>TYPE OF SERVICE</u>	<u>REGION</u>	<u>COUNTY</u>
Middletown Preparatory & Fitness Academy	Gaap-Conversion	Central	Franklin
Mid-Ohio Educational Service Center	Cash-Basis GASB 34 Statements & Audit	Central	Richland
Midview Local Schools	Audit	Northeast	Lorain
Midwest Employee Benefit Consortium	Audit	West	Mercer
Midwest Pool Risk Management Agency	Gaap-Conversion & Audit	West	Van Wert
Midwest Regional Educational Service Center	Cash-Basis GASB 34 Statements	West	Logan
Mifflin Township	Regulatory Cash-Basis	Central	Richland
Mifflin Township	Cash-Basis GASB 34 Statements & Audit	Central	Franklin
Milford Township	Audit	Central	Knox
Miller Township	Audit	Central	Knox
Miller City-New Cleveland Local Schools	Cash-Basis GASB 34 Statements	Northwest	Putnam
Minster Local Schools	Cash-Basis GASB 34 Statements & Audit	West	Auglaize
Mohawk Local Schools	Cash-Basis GASB 34 Statements	Northwest	Wyandot
Monroe Local School District	Audit	Southwest	Butler
Monroe Township	Audit	Central	Licking
Monroeville Local Schools	Gaap-Conversion	Northwest	Huron
Montpelier E.V. Schools	Cash-Basis GASB 34 Statements	Northwest	Williams
Morgan Township	Audit	Central	Knox
Morgan County Agricultural Society	Audit	Southeast	Morgan
Morrow County	Gaap-Conversion	Central	Morrow
Morrow County TID	Gaap-Conversion	Central	Morrow
Morrow County District Board of Health	Regulatory Cash-Basis	Central	Morrow
Mount Vernon City Schools	Cash-Basis GASB 34 Statements & PAFR	Central	Knox
Mt. Healthy Preparatory & Fitness Academy	Gaap-Conversion	Central	Franklin
Napoleon Area City Schools	Cash-Basis GASB 34 Statements	Northwest	Henry
Nelsonville-York City Schools	Gaap-Conversion & Audit	Southeast	Athens
New Albany Community Authority	Audit	Franklin	Central
New Albany East Community Authority	Audit	Franklin	Central
New Albany Community Improvement Corporation	Gaap-Conversion	Central	Franklin
New Albany Plain Local Schools	Audit ^*	Central	Franklin
New Bremen Local Schools	Cash-Basis GASB 34 Statements	West	Auglaize
New Knoxville Local Schools	Cash-Basis GASB 34 Statements	West	Auglaize
New London Local Schools	Gaap-Conversion	Northwest	Huron
New Riegel Local Schools	Cash-Basis GASB 34 Statements	Northwest	Seneca
Newark City Schools	Gaap-Conversion ^	Central	Licking
Newark Development Partners	Audit	Central	Licking
Newcomerstown E.V. Schools	Gaap-Conversion	Southeast	Tuscarawas
Noble Academy of Cleveland	GASB 68/75 Consulting	Northeast	Cuyahoga
Noble Academy of Columbus	GASB 68/75 Consulting & Audit	Central	Franklin
Noble Co Health Department	Audit	Southeast	Noble
North Bass Local Schools	Regulatory Cash-Basis	Northwest	Ottawa
North Canton City Schools	Gaap-Conversion	East	Stark
North Canton Community Improvement Corporation	Gaap-Conversion	East	Stark
North Central Academy - Tiffin	Gaap-Conversion	Northwest	Sandusky
North Central Ohio Educational Service Center	Gaap-Conversion	Northwest	Seneca
North Central Ohio Trust	Gaap-Conversion	Northwest	Seneca
North Fork Local Schools	Gaap-Conversion	Central	Licking
North Point Educational Service Center	Gaap-Conversion & Audit	Northwest	Erie
North Star New Community Authority	Audit	Central	Delaware
North Union Local Schools	Cash-Basis GASB 34 Statements	Central	Union
Northeastern Local School	Cash-Basis GASB 34 Statements*	Northwest	Defiance
Northern Pickaway County Joint Economic Development District	Gaap-Conversion	Central	Pickaway
Northland Preparatory & Fitness Academy	Gaap-Conversion & Audit	Central	Franklin
Northmor Local Schools	Gaap-Conversion	Central	Morrow
Northridge Local Schools	Gaap-Conversion	West	Montgomery
NW Fire & Ambulance District	Audit	West	Preble
Northwest Local Schools	Cash-Basis GASB 34 Statements*	East	Stark
Northwest Ohio ESC	Gaap-Conversion	West	Fulton
Northwestern Local Schools	Gaap-Conversion	West	Clark
Northwood Local Schools	Cash-Basis GASB 34 Statements	Northwest	Wood
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
Ontario Local Schools	Gaap-Conversion	Central	Richland



Who We Serve:

<u>NAME OF CLIENT</u>	<u>TYPE OF SERVICE</u>	<u>REGION</u>	<u>COUNTY</u>
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
Pandora Local Schools	Gaap-Conversion	Northwest	Putnam
Pataskala Corporate Park Joint Economic Development District	Regulatory Cash-Basis	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	Eric
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	Regulatory Cash-Basis & Audit	Northeast	Cuyahoga
Powell Community Improvement Corporation	Audit	Central	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
Ridgewood Local Schools	Gaap-Conversion	Southeast	Coshocton
Rise and Shine Academy	Gaap-Conversion	Northwest	Lucas
Riverdale Local Schools	Audit	Northwest	Hancock
Riverside Local Schools	Gaap-Conversion	West	Logan
Rocky River City Schools	Gaap-Conversion ^	Northeast	Cuyahoga
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	Regulatory Cash-Basis & Audit	Central	Franklin
Sheffield-Sheffield Lake City Schools	Gaap-Conversion & Audit	Northeast	Lorain
Shelby City Schools	Gaap-Conversion & Audit	Central	Richland
Shelby County Agricultural Society	Audit	West	Shelby
Sidney City Schools	Cash-Basis GASB 34 Statements	West	Shelby
Six District Educational Compact	Cash-Basis GASB 34 Statements	East	Summit
Solon City Schools	Gaap-Conversion & PAFR	Northeast	Cuyahoga
South Central Local Schools	Gaap-Conversion & Audit	Northwest	Huron
South Central Ohio Insurance Consortium	Gaap-Conversion & Audit	Central	Fairfield



Who We Serve:

<u>NAME OF CLIENT</u>	<u>TYPE OF SERVICE</u>	<u>REGION</u>	<u>COUNTY</u>
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	Audit	Central	Licking
St. Henry Consolidated Local Schools	Cash-Basis GASB 34 Statements	West	Mercer
Stark County Area JVSD	Gaap-Conversion	East	Stark
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	East	Summit
Strasburg-Franklin Local Schools	Gaap-Conversion & Audit	Southeast	Tuscarawas
Struthers City Schools	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	Lucas
Toledo Preparatory & Fitness Academy	Gaap-Conversion	Northwest	Lucas
Tolles Career & Technical Center	Gaap-Conversion	Central	Madison
Townsend Community School	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	Trumbull
Tuscarawas County Agricultural Society	Audit	Southeast	Tuscarawas
Tuscarawas County Health Department	Audit	Southeast	Tuscarawas
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	Audit	West	Van Wert
Vandalia-Butler City Schools	Gaap-Conversion ^*	West	Montgomery
Vanguard-Sentinel Career Center	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



Who We Serve:

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Village of Amanda	Audit	Central	Fairfield
Village of Ashley	Audit	Central	Delaware
Village of Buckland	Audit	West	Auglaize
Village of Carlisle	Gaap-Conversion	West	Montgomery
Village of Coldwater	Audit	West	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	Audit	Central	Franklin
Village of Hayesville	Audit	Central	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	Audit	Central	Morrow
Village of Marshallville	Audit	Central	Wayne
Village of Mendon	Audit	West	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	Audit	Central	Ashland
Village of Phillipsburg	Audit	West	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
Village of South Vienna	Audit	West	Clark
Village of Sparta	Audit	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	Consulting & Audit	Central	Fairfield
Wadsworth City Schools	Gaap-Conversion	Northeast	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	Gaap-Conversion	East	Portage
Wayne County Schools Career Center	Gaap-Conversion & Audit	Central	Wayne
Wayne Local Schools	Audit	Southwest	Warren
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



Who We Serve:

<u>NAME OF CLIENT</u>	<u>TYPE OF SERVICE</u>	<u>REGION</u>	<u>COUNTY</u>
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			
*Received the "Certificate of Achievement for Excellence in Financial Reporting" award from the Government Finance Officer's Association			
**Received the "Certificate of Achievement for Excellence in Financial Reporting" award from the Government Finance Officer's Association and the "Certificate of Achievement for Excellence in Financial Reporting" award from the Association of School Business Officials International			