



**Serving Ohio
Local Governments**



COMPILATION PROPOSAL

Norton City School District

For the Period
July 1, 2023 - June 30 , 2024

December 4, 2024

Mr. Todd Carpenter, Interim Treasurer
Norton City School District
4128 S. Cleveland Massillon Rd.
Norton, Ohio 44203

Dear Mr. Carpenter:

We greatly appreciate the opportunity to submit our proposal to assist the Norton City School District (the "District") in preparing the District's basic financial statements (BFS) in compliance with accounting principles generally accepted in the United States of America (GAAP) for the fiscal year ended June 30, 2024, including the related notes to the financial statements, and to perform a compilation engagement with respect to those financial statements. 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 the District 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 GAAP 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 Reporting on a GAAP-Basis

The Auditor of State has issued various Administrative Rules requiring Ohio governmental entities to prepare their "Annual Financial Report" (AFR) in accordance with GAAP. GAAP-basis reporting provides users of the financial statements with a comprehensive view of the District's overall financial position as well as the results of operations. GAAP-basis reporting also provides significant details as to the District's accounting policies and activities.

In order to comply with the Auditor of State's requirement to issue a GAAP-basis AFR, the District has two options. The first option is to issue basic financial statements (BFS) which consist of a management discussion and analysis (MD&A), both government-wide and fund financial statements, appropriate note disclosures, and any required supplementary information. The second option is to prepare an Annual Comprehensive Financial Report, prepared under the guidelines of the GFOA's Certificate of Achievement for Excellence in Financial Reporting program, which would include the BFS mentioned above as well as an introductory section, combining statements and schedules and a statistical section. This proposal was prepared under the assumption that the District plans to issue BFS for the fiscal year ended June 30, 2024, which is consistent with 2023.

The District should experience various benefits from preparing GAAP-basis BFS in addition to complying with the requirements set forth by the Auditor of State.

These benefits include:

- a. The District's elected officials and managers will benefit from the improved quality of the financial information available.
- b. Improved financial information will be available to the public.
- c. The District will be perceived to be more accountable for its actions by the public.
- d. The project will require the implementation of procedures to account for annual additions, deletions and the depreciation of capital assets. The District will also track and depreciate infrastructure assets.
- e. Should the District enter the capital funds market in the future, it could benefit from improved bond and note ratings as a result of improved accountability and quality of financial information. It should be noted that when issuing bonded debt GAAP-basis financial information is often requested and necessary.
- f. Since the District is preparing a GAAP-basis BFS for 2024, a more accurate analysis of results of operations from year to year will be possible.

Project Approach

Although the preparation of the GAAP-basis BFS is the responsibility of the District Treasurer, the project will require the cooperation of almost all District departments. Cooperation is essential to the success of the GAAP-conversion. The key to bringing about cooperation is proper planning and coordination of all aspects of the project.

We consider meetings of those District 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 GAAP-basis financial statements can be summarized in three basic phases:

I. Basic Information Gathering and Preliminary Planning

Obtain and read the District's current accounting and financial reporting procedures for compliance with GAAP for governments. Define the procedures and resources necessary to convert the District's financial report from its cash-basis format to compliance with GAAP.

II. Specific Task Planning

Using the information obtained during the previous phase, we will identify specific tasks necessary for the completion of the BFS. The District should delineate responsibility for completing all tasks and specify a timetable for completion of the tasks.

III. BFS Preparation

The year-end cash-basis financial statements (reports) will be converted to GAAP-basis through analysis of (1) financial transactions necessary to prepare accrual entries (2) the effect of reversing prior year accrual entries, and (3) other information pertinent to the BFS (debt transactions, capital asset activity, investment activity, etc.).

At the completion of this phase, an unaudited BFS with appropriate note disclosures will have been prepared. Additionally, various workpapers and schedules will have been prepared to assist the Independent Public Accountant (IPA) to review and audit the adjustments.

Project Scope

J&G would assist the District in the preparation of its BFS. Our role would be primarily to:

- a. Perform a review of the District's current accounting and financial reporting procedures and determine changes necessary to comply with GAAP.
- b. Delineate responsibility for completing tasks and develop a timetable for completion of the project after meeting with the District management and other personnel.
- c. Provide technical assistance, consultation and review during the project.
- d. Prepare and post all current year adjusting accrual entries to the cash-basis financial statement and reverse the prior year's accrual entries.
- e. Prepare all footnote disclosures and assist with the preparation of the MD&A and other required supplementary information.
- f. Submit to your auditors a complete, ready-for-audit BFS, and file the BFS with the Auditor of State upon completion.
- g. Act as the District's liaison with its auditors on matters related to the compilation of the GAAP-basis BFS. We will assist the auditors by answering various inquiries and explaining our procedures and workpapers. Should the auditors 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 District Treasurer.

J&G Employees

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

Our Responsibilities

The objective of our engagement is to:

- a. Prepare financial statements in accordance with GAAP 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 order for them to be in accordance with GAAP.

We will conduct our compilation engagement in accordance with Statements on Standards for Accounting and Review Services (SSARs) 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.

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.

The District’s Responsibilities

The engagement to be performed is conducted on the basis that you acknowledge and understand that our role is to prepare financial statements in accordance with GAAP and assist you in the presentation of the financial statements in accordance with GAAP. You have the following overall responsibilities that are fundamental to our undertaking the engagement in accordance with SSARs:

- a. The selection of GAAP 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 GAAP and the inclusion of all informative disclosures that are appropriate for GAAP.
- 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, 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 the District 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.

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.

The supplementary information accompanying the financial statements will be prepared and presented for purposes of additional analysis. Such supplementary information is the responsibility of management and will be subject to our compilation engagement. Our report will not express an opinion, a conclusion, nor provide any assurance on such information.

Mr. Todd Carpenter, Interim Treasurer
Norton City School District
Page 6 of 7

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 one-third of the appropriate amount below on August 1, October 1, and upon report completion each year.

- | | |
|--------------------------------|---------|
| 1. FY24 BFS | \$8,000 |
| 2. Two-year engagement | \$7,700 |
| 3. Three-year engagement | \$7,400 |

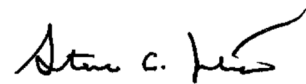
We at J&G are dedicated to quality service and client satisfaction. If, during the course of a multi-year contract, the District is dissatisfied with our services, and it is a situation that cannot be rectified, the District may cancel the remaining portion of the contract. Both J&G and the District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

We greatly appreciate the opportunity to be of assistance to the District. We believe there are many benefits to converting to GAAP-basis financial reporting. The District will not only be in compliance with the requirements set forth by the Auditor of State, but the public should perceive better accountability of the District's financial resources.

The terms as stated in this proposal will remain open until January 31, 2025. 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.

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.

Mr. Todd Carpenter, Interim Treasurer
Norton City School District
Page 7 of 7

We accept your proposal to assist the Norton City School District in preparing the basic financial statements and to performing a compilation engagement with respect to those same financial statements for the fiscal year ended June 30, 2024. We have chosen fee option _____ (1, 2, or 3). Acknowledged and agreed on behalf of the District by:

Treasurer / Date

Superintendent or Purchasing Agent / Date



Who We Serve:

<u>NAME OF CLIENT</u>	<u>TYPE OF SERVICE</u>	<u>REGION</u>	<u>COUNTY</u>
Ada Exempted Village School District	Cash-Basis OCBOA Statements	West	Hardin
Adams County Agricultural Society	Audit	Southwest	Adams
Akron-Summit County Public Library	Cash-Basis OCBOA Statements	Northeast	Summit
Alliance City Health District	Gaap-Conversion	East	Stark
Amherst EVSD	Audit	Northeast	Lorain
Ann Jerkins-Harris Academy of Excellence	Gaap-Conversion & Audit	Northwest	Lucas
Anna Local School	Audit	West	Shelby
Anthony Wayne Local Schools	Gaap-Conversion	Northwest	Lucas
Apollo Career Center	Audit	West	Allen
Archbold Area Local Schools	Gaap-Conversion	Northwest	Fulton
Area Cooperative Computerized Educational Service System	Cash-Basis OCBOA Statements	East	Mahoning
Arts and College Preparatory Academy	Gaap-Conversion	Central	Franklin
Ashland CSD	Audit	Central	Ashland
Ashland County - West Holmes Career Center	Gaap-Conversion	Central	Ashland
Ashland County Community Academy	Gaap-Conversion	Central	Ashland
Ashtabula County	Gaap-Conversion	Northeast	Ashtabula
Auglaize County	Gaap-Conversion & Federal Schedule	West	Auglaize
Auglaize County Education Academy	Cash-Basis OCBOA Statements & Audit	West	Auglaize
Auglaize County Educational Service Center	Cash-Basis OCBOA Statements & Audit	West	Auglaize
Auglaize County FCFC	Regulatory Cash-Basis Statements	West	Auglaize
Austintown Local Schools	Gaap-Conversion & Audit ^*	East	Mahoning
Avon Lake Public Library	Regulatory Cash-Basis Statements	Northeast	Lorain
Ayersville Local Schools	Cash-Basis OCBOA Statements	Northwest	Defiance
Barberton City Schools	Gaap-Conversion	East	Summit
Batavia Local Schools	Audit	Southwest	Clermont
Bath Local School District	Cash-Basis OCBOA Statements	West	Allen
Bay Area Council of Governments	Gaap-Conversion	Northwest	Erie
Beacon Hill Community School	Gaap-Conversion	Central	Wayne
Beavercreek Township	Gaap-Conversion	West	Greene
Beaver Local Schools	Gaap-Conversion	East	Columbiana
Bella Academy of Excellence	Gaap-Conversion	Northeast	Cuyahoga
Bellefontaine City Schools	Cash-Basis OCBOA Statements & Audit	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 OCBOA Statements	West	Logan
Bennington Township	Audit	Central	Licking
Benton-Carroll-Salem Local Schools	Regulatory Cash-Basis Statements	Northwest	Ottawa
Berkshire Landing New Community Authority	Audit	Central	Delaware
Berkshire Township	Audit & Regulatory	Central	Delaware
Bernie Township	Audit	Central	Fairfield
Bexley City Schools	Gaap-Conversion	Central	Franklin
Bexley Community Improvement Corporation	Gaap-Conversion & Audit	Central	Franklin
Big Walnut Area Community Improvement Corporation	Gaap-Conversion	Central	Franklin
Bio Med Science Academy	Gaap-Conversion	Central	Franklin
Black River Local Schools	Audit & Gaap-Conversion	Northeast	Medina
Bloom-Carroll Local Schools	Gaap-Conversion	Central	Fairfield
Bloomfield-Mespo Local Schools	Gaap-Conversion & Audit	East	Trumbull
Bluffton Exempted Village Schools	Cash-Basis OCBOA Statements	West	Allen
Boardman Township	Audit	East	Mahoning
Bowling Green City Schools	Gaap-Conversion	Northwest	Wood
Bridgeport E.V. Schools	Gaap-Conversion	Southeast	Belmont
Bristol Local Schools	Gaap-Conversion & Audit	East	Trumbull
Brown County	Cash-Basis OCBOA Statements & Federal Schedule	Southwest	Brown
Brown County Agricultural Society	Audit	Southwest	Brown
Brown County Schools Benefits Consortium	Audit	Southwest	Brown
Brown Local School	Gaap-Conversion	East	Carroll
Brown Township	Audit	Central	Delaware
Bryan City Schools	Cash-Basis OCBOA Statements	Northwest	Williams
Buckeye Career Center	Gaap-Conversion	Southeast	Tuscarawas
Buckeye Central Local Schools	Gaap-Conversion & Audit	Central	Crawford
Buckeye Joint County Insurance Council	Audit	Southwest	Lawrence



Who We Serve:

<u>NAME OF CLIENT</u>	<u>TYPE OF SERVICE</u>	<u>REGION</u>	<u>COUNTY</u>
Buckeye Local Schools	Audit	Northeast	Medina
Buckeye Ohio Risk Management Association - Employee Benefit	Audit	Northeast	Defiance
Buckeye Online School for Success	Gaap-Conversion & Audit	Northwest	Lucas
Buckeye Valley Local Schools	Gaap-Conversion	Central	Delaware
Bucyrus City Schools	Gaap-Conversion & Audit	Central	Crawford
Burlington Township	Audit	Central	Licking
Butler County Land Bank	Gaap-Conversion	Southwest	Butler
Butler Township	Audit	West	Mercer
Canal Winchester Local Schools	Gaap-Conversion ^ * ACFR	Central	Franklin
Canton Community Improvement Corporation	Audit	East	Stark
Canton City Health District	Gaap-Conversion & Audit	East	Stark
Canton Local Schools	Gaap-Conversion	East	Stark
Cardington-Lincoln Local Schools	Gaap-Conversion	Central	Morrow
Carey E.V. Schools	Cash-Basis OCBOA Statements	Northwest	Wyandot
Celina City School District	Audit	West	Mercer
Center for Collaborative Solutions	Audit	Southwest	Hamilton
Central LSD	Cash-Basis OCBOA Statements	Northwest	Defiance
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 OCBOA Statements	Central	Franklin
Central Ohio Risk Management Association	Gaap-Conversion	Central	Franklin
Central Ohio Transit Authority	Gaap-Conversion ^ *, PAFR	Central	Franklin
Centerville City School District	Audit	West	Montgomery
Centerville Washington Park District	Cash-Basis OCBOA Statements	West	Montgomery
Champion County FCFC	Regulatory Cash-Basis	West	Champaign
Champion Local Schools	Gaap-Conversion	East	Trumbull
Chardon Local Schools	Gaap-Conversion ^ *	Northeast	Geauga
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	Regulatory Cash-Basis	Central	Pickaway
City of Alliance	Gaap-Conversion ^ *, Federal Schedule & Audit	East	Stark
City of Amherst	Gaap-Conversion, ACFR	East	Lorain
City of Aurora	Gaap-Conversion ^ *	East	Portage
City of Barberton	Gaap-Conversion ^ *	East	Summit
City of Bay Village	Gaap-Conversion & Audit	Northeast	Cuyahoga
City of Bedford	Audit	Northeast	Cuyahoga
City of Bellbrook	Gaap-Conversion & Audit	West	Greene
City of Bellefontaine	Gaap-Convesion, Federal Schedule & 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 & Federal Schedule	Southeast	Coshocton
City of Dayton	Gaap-Conversion ^ *	West	Montgomery
City of Defiance	Gaap-Conversion ^ *	Northwest	Defiance
City of Delaware	Gaap-Conversion ^ * & PAFR	Central	Delaware
City of Deer Park	Audit	Southwest	Hamilton
City of Dublin	GASB 68/75, GASB 87, PAFR	Central	Franklin
City of Englewood	Gaap-Conversion & Audit	West	Montgomery
City of Fairlawn	GASB 68/75, GASB 87	East	Summit
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 Gahanna	GASB 87/96 Consulting	Franklin	Central
City of Green	Gaap-Conversion ^ *	East	Summit
City of Greenville	Gaap-Conversion & Audit	West	Darke
City of Groveport	Gaap-Conversion & Audit	Central	Franklin



Who We Serve:

<u>NAME OF CLIENT</u>	<u>TYPE OF SERVICE</u>	<u>REGION</u>	<u>COUNTY</u>
City of Hubbard	Gaap-Conversion	East	Trumbull
City of Jackson	Gaap-Conversion & Audit	Southeast	Jackson
City of Johnstown	Gaap-Conversion	Central	Licking
City of Kenton	Cash-Basis OCBOA Statements	West	Hardin
City of Lebanon	Audit	Southwest	Warren
City of Mansfield	Gaap-Conversion ^ * & Audit	Central	Richland
City of Munroe Falls	Audit	East	Summit
City of New Albany	Gaap-Conversion ^ *	Central	Franklin
City of New Franklin	Gaap-Conversion & Federal Schedule	East	Summit
City of Niles	Audit	East	Trumbull
City of North Canton	Gaap-Conversion ^ *	East	Stark
City of Obetz	Gaap-Conversion ^ * & Audit	Central	Franklin
City of Olmsted Falls	Audit	Northeast	Cuyahoga
City of Ontario	Gaap-Conversion & Audit	Central	Richland
City of Parma	Gaap-Conversion	Northeast	Cuyahoga
City of Pataskala	Gaap-Conversion ^ *, PAFR & Audit	Central	Licking
City of Riverside	Gaap-Conversion & Audit	West	Montgomery
City of Salem	Gaap-Conversion	East	Columbiana
City of Salem Health District	Gaap-Conversion	East	Columbiana
City of St. Clairsville	Gaap-Conversion & Audit	Southeast	Belmont
City of St. Marys	Gaap-Conversion, Federal Schedule & Audit	West	Auglaize
City of St. Marys Landfill	Audit	West	Auglaize
City of South Lebanon	Audit	Southwest	Warren
City of Steubenville	Gaap-Conversion ^ * & Audit	East	Jefferson
City of Stow	Gaap-Conversion ^ *	East	Summit
City of Struthers	Cash-Basis OCBOA Statements	East	Mahoning
City of Sunbury	Cash-Basis OCBOA Statements	Central	Delaware
City of Tallmadge	Gaap-Conversion ^ *, PAFR	East	Summit
City of Tiffin	Gaap-Conversion	Northwest	Seneca
City of Toledo	Gaap-Conversion ^ *	Northwest	Lucas
City of Upper Arlington	Gaap-Conversion & ACFR	Central	Franklin
City of Vermillion	Gaap-Conversion	Northwest	Erie
City of Wadsworth	GASB68/75, ACFR Consulting	Northeast	Medina
City of Wapakoneta	Gaap-Conversion ^ * & Audit	East	Trumbull
City of Warren	Gaap-Conversion ^ *	East	Trumbull
City of West Carrollton	Gaap-Conversion & Audit	Southwest	Montgomery
City of Westerville	Gaap-Conversion ^ *	Central	Franklin
City of Whitehall	Gaap-Conversion & Audit	Central	Franklin
City of Willard	Gaap-Conversion	Northwest	Huron
City of Youngstown	Gaap-Conversion, Federal Schedule & Audit	East	Mahoning
Clark County Park District	Audit	West	Clark
Clay Township	Audit	Central	Knox
Claymont City Schools	Gaap-Conversion	Southeast	Tuscarawas
Clearfork Valley Local Schools	Gaap-Conversion, & Audit	Central	Richland
Clermont County	Audit	Southwest	Clermont
Clermont County TID	Audit	Southwest	Clermont
Cleveland Municipal Schools	Gaap-Conversion ^ #	Northeast	Cuyahoga
Clinton Township	Audit	Southwest	Clinton
Clyde-Green Springs E.V. Schools	Gaap-Conversion	Northwest	Sandusky
Coldwater EVSD	Cash-Basis OCBOA Statements	West	Mercer
Colonel Crawford Local Schools	Gaap-Conversion	Central	Crawford
Columbia Local Schools	Gaap-Conversion	Northeast	Lorain
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 OCBOA Statements	East	Columbiana
Columbus Regional Energy Special Improvement District, Inc.	Gaap-Conversion & Audit	Central	Franklin
Columbus-Franklin County Finance Authority	Gaap-Conversion	Central	Franklin
Columbus Grove Local Schools	Cash-Basis OCBOA Statements	Northwest	Putnam
Community Improvement Corporation of St. Marys	Gaap-Conversion & Audit	West	Auglaize
Conotton Valley Union Local Schools	Gaap-Conversion	Southeast	Harrison
Continental Local School District	Cash-Basis OCBOA Statements	Northwest	Putnam
Coshocton City Health District	Gaap-Conversion	Southeast	Coshocton



Who We Serve:

<u>NAME OF CLIENT</u>	<u>TYPE OF SERVICE</u>	<u>REGION</u>	<u>COUNTY</u>
Coshocton County	Gaap-Conversion & Federal Schedule	Southeast	Coshocton
Coshocton County Land Bank	Gaap-Conversion	Southeast	Coshocton
Coshocton County Transportation Improvement District	Gaap-Conversion	Southeast	Coshocton
Crawford County Land Reutilization Corp.	Audit	Central	Crawford
Crawford Marion Board of ADAMH Services	Audit	Central	Marion
Crestline EV LSD	Audit	Central	Richland
Crestview Local Schools	Gaap-Conversion	Central	Richland
Crestview Local Schools	Cash-Basis OCBOA Statements	West	Van Wert
Cuyahoga Falls City Schools	Gaap-Conversion ^ * # & Audit	East	Summit
Cuyahoga Valley Career Center	Gaap-Conversion & Audit	Northeast	Cuyahoga
Cuyahoga County Public Library	Audit	Northeast	Cuyahoga
Dalton Local Schools	Gaap-Conversion	Central	Wayne
Danbury Local Schools	Cash-Basis OCBOA Statements & Audit	Northwest	Ottawa
Darby Township	Audit	Central	Union
Darke County	Audit	West	Darke
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	Cash-Basis OCBOA Statements & Audit	Northwest	Defiance
Defiance County	Gaap-Conversion, Federal Schedule & Audit	Northwest	Defiance
Defiance County Landfill	Audit	Northwest	Defiance
Defiance/Paulding Consolidated Job and Family Services	Gaap-Conversion	Northwest	Defiance
Delaware Area Career Center	Gaap-Conversion	Central	Delaware
Delaware County Land Reutilization Corp	Gaap-Conversion	Central	Delaware
Delaware County Transportation Improvement District	Audit	Central	Delaware
Delaware Public Health District	Audit	Central	Delaware
Delaware Township	Audit	Central	Delaware
Destination Grandview	Audit	Central	Franklin
Dohn Community High School	Audit	Southwest	Hamilton
Eagle Learning Center	Gaap-Conversion	Northwest	Lucas
East Knox Local Schools	Gaap-Conversion, PAFR & Audit	Central	Knox
East Liverpool City Schools	Gaap-Conversion	East	Columbiana
Eastern Ohio ESC	Gaap-Conversion	East	Columbiana
Eastern Local School District	Audit	Southwest	Brown
Eastland Preparatory Academy	Gaap-Conversion	Central	Franklin
Edgerton Local Schools	Cash-Basis OCBOA Statements	Williams	Northwest
Edgewood City Schools	Gaap-Conversion	Southwest	Butler
Edison Local Schools	Cash-Basis OCBOA Statements	Northwest	Erie
Edison Local Schools	Gaap-Conversion	East	Jefferson
Edon Northwest Local Schools	Cash-Basis OCBOA Statements	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
Educational Service Center of Lorain County	Gaap-Conversion & Audit	Northeast	Lorain
EHOVE Career Center	Gaap-Conversion & Audit	Northwest	Erie
Elmwood Local Schools	Cash-Basis OCBOA Statements	Northwest	Wood
Elyria City Schools	Gaap-Conversion ^ *	Northwest	Lorain
Etna Township	Audit & Regulatory	Central	Licking
Evergreen Local Schools	Cash-Basis OCBOA Statements	Northwest	Fulton
Fairbanks Local Schools	Gaap-Conversion	Central	Union
Fairborn Development Corp.	Gaap-Conversion	West	Greene
Fairborn City Schools	Gaap-Conversion ^ * #, ACFR	West	Greene
Fairfield County Agricultural Society	Audit	Central	Franklin
Fairfield County CVB	Audit	Central	Franklin
Fairfield County Educational Service Center	Gaap-Conversion	Central	Fairfield
Fairfield County General Health District	Cash-Basis OCBOA Statements	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 Local Schools	Cash-Basis OCBOA Statements	Southwest	Fayette
Felicity-Franklin Local Schools	Gaap-Conversion	Southwest	Clermont



Who We Serve:

<u>NAME OF CLIENT</u>	<u>TYPE OF SERVICE</u>	<u>REGION</u>	<u>COUNTY</u>
Field Local Schools	Gaap-Conversion	East	Portage
Findlay City Schools	Gaap-Conversion	Northwest	Hancock
Findlay Digital Academy	Gaap-Conversion	Northwest	Hancock
Firelands Local Schools	Gaap-Conversion & Audit	Northeast	Lorain
Fort Frye Local Schools	Cash-Basis OCBOA Statements	Southeast	Washington
Four County Career Center	Gaap-Conversion	Northwest	Fulton
Franklin County Family & Children First Council	Regulatory Cash-Basis	Central	Franklin
Franklin County Public Health District	Cash-Basis OCBOA Statements, Federal Schedule & Audit	Central	Franklin
Franklinton High School	Gaap-Conversion & Audit	Central	Franklin
Fremont CSD	Gaap-Conversion	Northwest	Sandusky
Frontier Local Schools	Gaap-Conversion	Southeast	Washington
Fulton County	Gaap-Conversion	Northwest	Fulton
Galion City Schools	Gaap-Conversion & Audit	Central	Crawford
Gallipolis City Schools	Gaap-Conversion & Audit	Southeast	Gallia
Garaway Local Schools	Gaap-Conversion	Southeast	Tuscarawas
Genoa Local Schools	Regulatory Cash-Basis	Northwest	Ottawa
Genoa Township	Audit	Central	Delaware
Georgetown E.V. Schools	Cash-Basis OCBOA Statements	Southwest	Brown
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 Library	Regulatory Cash-Basis	Northeast	Lorain
Graham Local Schools	Cash-Basis OCBOA Statements	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	Central	Franklin
Greater Licking County CVB	Audit	Central	Licking
Greater Cincinnati Insurance Consortium	Audit	Southwest	Hamilton
Greater Summit County Early Learning Center	Gaap-Conversion	East	Summit
Greene County Combined Health District	Cash-Basis OCBOA Statements Consulting	West	Greene
Greene County Community Improvement Corporation	Gaap-Conversion	West	Greene
Greene County Port Authority	Gaap-Conversion	West	Greene
Greenon Local Schools	Gaap-Conversion	West	Clark
Greenville City Schools	Audit	West	Darke
Greenville Township	Audit	West	Darke
Groveport Community School	Gaap-Conversion	Central	Franklin
Groveport Community Improvement Corporation	Audit	Central	Franklin
Hamilton County Mathematics & Science Academy	Audit	Southwest	Hamilton
Hamilton County ESC	Audit	Southwest	Hamilton
Hamilton Township	Regulatory Cash-Basis & Audit	Central	Franklin
Hancock County	Gaap-Conversion ^ *, Federal Schedule	Northwest	Hancock
Hancock Public Health	Regulatory Cash-Basis	Northwest	Hancock
Hanover Township	Audit	Central	Licking
Hardin Community County	Cash-Basis OCBOA Statements	West	Hardin
Hardin Community School	Cash-Basis OCBOA Statements	West	Hardin
Hardin Northern Local School District	Cash-Basis OCBOA Statements	West	Hardin
Harrison County Family & Children First Council	Cash-Basis OCBOA Statements	Southeast	Harrison
Harrison Hills City Schools	Cash-Basis OCBOA Statements	Southeast	Harrison
Harrison Township	Audit	East	Carroll
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
Henry County TID	Regulatory Cash-Basis	Northwest	Henry
Heritage Preserve Community Authority	Regulatory Cash-Basis & Audit	Central	Franklin
Herrick Memorial Public Library	Regulatory Cash-Basis	Northeast	Lorain
Hicksville EVSD	Cash-Basis OCBOA Statements	Northwest	Defiance
Highland District Library	Audit	Southwest	Highland



Who We Serve:

<u>NAME OF CLIENT</u>	<u>TYPE OF SERVICE</u>	<u>REGION</u>	<u>COUNTY</u>
Hillard Development Corporation	Gaap-Conversion & Audit	Central	Franklin
Hillsdale Local Schools	Gaap-Conversion	Central	Ashland
Holmes County	Gaap-Conversion, Federal Schedule & Audit	Central	Holmes
Holmes County Airport	Gaap-Conversion	Central	Holmes
Holmes County Landfill	Audit	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 OCBOA Statements	Northwest	Seneca
Horizon Science Academy - Cincinnati	Gaap-Conversion	Southwest	Hamilton
Horizon Science Academy - Columbus Elementary School	Gaap-Conversion	Central	Franklin
Horizon Science Academy - Columbus Middle School	Gaap-Conversion	Central	Franklin
Horizon Science Academy - Columbus Primary School	Gaap-Conversion	Central	Franklin
Horizon Science Academy - Dayton	Gaap-Conversion	Southwest	Montgomery
Horizon Science Academy - Columbus High	Gaap-Conversion	Central	Franklin
Horizon Science Academy - Springfield	Gaap-Conversion & Audit	Northwest	Lucas
Horizon Science Academy - Toledo	Gaap-Conversion & Audit	Northwest	Lucas
Horizon Science Academy - Cleveland High	Gaap-Conversion	Northeast	Cuyahoga
Horizon Science Academy - Cleveland Middle	Gaap-Conversion	Northeast	Cuyahoga
Horizon Science Academy - Dayton Downtown	Gaap-Conversion	Southwest	Montgomery
Horizon Science Academy - Dayton High	Gaap-Conversion	Southwest	Montgomery
Horizon Science Academy - Dennison Middle	Gaap-Conversion	Northwest	Lucas
Horizon Science Academy - Lorain	Gaap-Conversion	Northeast	Lorain
Horizon Science Academy - Youngstown	Gaap-Conversion	East	Mahoning
Howland Township	Regulatory Cash-Basis	East	Trumbull
Howland Township Park District	Regulatory Cash-Basis	East	Trumbull
Hudson City Schools	Gaap-Conversion ^ * #	East	Summit
Huron City Schools	Gaap-Conversion & Audit	Northwest	Erie
Huron-Erie School Insurance Association	Gaap-Conversion & Audit	Northwest	Erie
Imagine Akron Academy	Gaap-Conversion & Audit	East	Summit
Imagine Columbus Primary Academy	Gaap-Conversion	Central	Franklin
Imagine Leadership Academy	Audit	East	Summit
Indian Hill E.V. Schools	Gaap-Conversion & Audit	Southwest	Hamilton
Indian Lake Local Schools	Cash-Basis OCBOA Statements	West	Logan
Indian Valley Local Schools	Gaap-Conversion	Southeast	Tuscarawas
International Academy of Ohio	Gaap-Conversion	Central	Franklin
Jackson Center Local Schools	Cash-Basis OCBOA Statements	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 OCBOA Statements	East	Jefferson
Jefferson Local Schools	Gaap-Conversion	Central	Madison
Jefferson Township	Audit	Central	Madison
Jefferson Township Local Schools	Gaap-Conversion ^ * # & Audit	West	Montgomery
Jerome Community Development Authority	Audit	Central	Union
Johnstown-Monroe Local Schools	Gaap-Conversion & Audit	Central	Licking
Jonathan Alder Local Schools	Gaap-Conversion	Central	Madison
Kalida LSD	Cash-Basis OCBOA Statements	Northwest	Putnam
Kelleys Island Local Schools	Gaap-Conversion	Northwest	Erie
Kenston Local School District	Gaap-Conversion ^ *	Northeast	Geauga
Kenton City Schools	Cash-Basis OCBOA Statements	West	Hardin
Kettering City Schools	Gaap-Conversion ^ * # & Audit	West	Montgomery
Keystone Local Schools	Gaap-Conversion ^ *	Northeast	Lorain
Kings Local Schools	Audit	Southwest	Warren
KIPP Columbus	Gaap-Conversion	Central	Franklin
Klepinger Community School	Gaap-Conversion	West	Montgomery
Knox County Agricultural Society	Consulting	Central	Knox
Knox County CVB	Audit	Central	Knox
Knox County Career Center	Audit	Central	Knox
Knox County ESC	Cash-Basis OCBOA Statements	Central	Knox
Knox County District Board of Health	Audit	Central	Knox
LaBrae Local Schools	Gaap-Conversion	East	Trumbull



Who We Serve:

<u>NAME OF CLIENT</u>	<u>TYPE OF SERVICE</u>	<u>REGION</u>	<u>COUNTY</u>
Lake Erie Regional Council of Governments	Gaap-Conversion & Audit	Northeast	Lorain
Lakeland Academy Community School	Gaap-Conversion	Southeast	Harrison
Lakewood City Schools	Gaap-Conversion	Northeast	Cuyahoga
Lakewood Local Schools	Audit	Central	Licking
Lakota Local Schools	Cash-Basis OCBOA Statements	Northwest	Seneca
Lawrence County	Audit	Southwest	Lawrence
Lawrence County Land Reutilization Corp.	Audit	Southwest	Lawrence
Lawrence County Transportation Improvement District	Audit	Southwest	Lawrence
Lee Township	Audit	East	Carroll
Leetonia EVSD	Gaap-Conversion	East	Columbiana
Lexington Local Schools	Cash-Basis OCBOA Statements	Central	Richland
Liberty Center LSD	Gaap-Conversion	Northwest	Henry
Liberty Preparatory School	Gaap-Conversion	Central	Wayne
Liberty Township	Audit	Central	Wayne
Liberty Union-Thurston Local Schools	Gaap-Conversion	Central	Fairfield
Licking County Land Reutilization	Gaap-Conversion & Audit	Central	Licking
Licking Heights Local Schools	Audit	Central	Licking
Licking County Transportation Improvement District	Audit	Central	Licking
Licking Township	Audit	Central	Licking
Lima City Schools	Cash-Basis OCBOA Statements	West	Allen
Lima Allen Regional Planning Commission	Gaap-Conversion	West	Allen
Lincolnview Local Schools	Gaap-Conversion	West	Van Wert
Lisbon EVSD	Gaap-Conversion	East	Columbiana
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	Central	Ashland
Louisville Public Library	Cash-Basis OCBOA Statements	East	Stark
Lowellville Local Schools	Gaap-Conversion	East	Mahoning
Lucas County	Gaap-Conversion ^ *	Northwest	Lucas
Lucas County Regional Health District	Gaap-Conversion	Northwest	Lucas
Lucas County Land Reutilization Corporation	Audit	Northwest	Lucas
Lucas Local Schools	Gaap-Conversion	Central	Richland
Madison Avenue School of Arts	Audit	Northwest	Lucas
Madison County	Cash-Basis OCBOA Statements, Federal Schedule & Audit	Central	Madison
Madison County - London City General Health District	Audit	Central	Madison
Madison Local Schools	Gaap-Conversion & Audit	Central	Richland
Madison-Champaign Educational Service Center	Cash-Basis OCBOA Statements	West	Champaign
Mahoning County High School	Gaap-Conversion & Audit	East	Mahoning
Madison Township JEDD	Gaap Conversion	Central	Pickaway
Mahoning Valley Regional Council of Governments	Cash-Basis OCBOA Statements	East	Mahoning
Manchester Local Schools	Gaap-Conversion	Southwest	Adams
Mansfield City Schools	Gaap-Conversion ^ * #, PAFR & Audit	Central	Richland
Maple Heights LSD	Gaap-Conversion	Northeast	Cuyahoga
Mapleton Local Schools	Gaap-Conversion	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
Marion Area CVB	Audit	Marion	Central
Marysville E.V. Schools	Gaap-Conversion	Central	Union
Maumee City Schools	Cash-Basis OCBOA Statements & Audit	Northwest	Lucas
Mayfield City School District	Audit	Northeast	Cuyahoga
McComb LSD	Cash-Basis OCBOA Statements	Northwest	Hancock
Mechanicsburg E.V. Schools	Cash-Basis OCBOA Statements	West	Champaign
Mental Health and Recovery for Licking and Knox Counties	Audit	Central	Licking
Mercer County Fairgrounds, Inc	Audit	West	Mercer
Mercer Co ESC	Cash-Basis OCBOA Statements	West	Mercer
Metro Early College High School	Gaap-Conversion	Central	Franklin
Metropolitan Regional Service Council	Regulatory Cash-Basis	East	Summit
MECC Regional Council of Governments	Cash-Basis OCBOA Statements	Central	Franklin
Metroparks of Butler County	Cash-Basis OCBOA Statements	Southwest	Butler
Miami East Local Schools	Gaap-Conversion	West	Miami



Who We Serve:

<u>NAME OF CLIENT</u>	<u>TYPE OF SERVICE</u>	<u>REGION</u>	<u>COUNTY</u>
Miami Valley CTC	Gaap-Conversion	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	Audit	Central	Knox
Middle Bass Local School District	Regulatory Cash-Basis	Northwest	Ottawa
Middletown City Schools	Gaap-Conversion ^ * #	Southwest	Butler
Middletown Preparatory & Fitness Academy	Gaap-Conversion	Central	Franklin
Mid-Ohio Educational Service Center	Cash-Basis OCBOA Statements	Central	Richland
Midview Local Schools	Audit & Gaap-Conversion	Northeast	Lorain
Midwest Pool Risk Management Agency	Gaap-Conversion	West	Van Wert
Midwest Regional Educational Service Center	Cash-Basis OCBOA Statements	West	Logan
Mifflin Township	Regulatory Cash-Basis	Central	Richland
Mifflin Township	Cash-Basis OCBOA Statements & Audit	Central	Franklin
Millcreek-Unity LSD	Cash-Basis OCBOA Statements	Northwest	Williams
Milford Township	Audit	Central	Knox
Miller City-New Cleveland Local Schools	Cash-Basis OCBOA Statements	Northwest	Putnam
Miller Township	Audit	Central	Knox
Minster Local Schools	Cash-Basis OCBOA Statements	West	Auglaize
Mohawk Local Schools	Cash-Basis OCBOA Statements	Northwest	Wyandot
Monroe Airport Authority	Audit	Southeast	Monroe
Monroe Local School District	Gaap-Conversion & Audit	Southwest	Butler
Monroe Township	Audit	Central	Licking
Morgan Township	Audit	Central	Knox
Monroeville Local Schools	Gaap-Conversion	Northwest	Huron
Montpelier E.V. Schools	Cash-Basis OCBOA Statements	Northwest	Williams
Morrow County	Gaap-Conversion	Central	Morrow
Morrow County District Board of Health	Regulatory Cash-Basis	Central	Morrow
Morrow County Park District	Regulatory Cash-Basis	Central	Morrow
Morrow County TID	Gaap-Conversion	Central	Morrow
Mount Gilead EVSD	Audit	Central	Knox
Mount Vernon City Schools	Cash-Basis OCBOA Statements & PAFR	Central	Knox
Mt. Healthy Preparatory & Fitness Academy	Gaap-Conversion	Central	Franklin
Napoleon Area City Schools	Cash-Basis OCBOA Statements	Northwest	Henry
Nelsonville-York City Schools	Audit & Gaap-Conversion	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 OCBOA Statements	West	Auglaize
New Knoxville Local Schools	Cash-Basis OCBOA Statements & Audit	West	Auglaize
New London Local Schools	Gaap-Conversion & Audit	Northwest	Huron
New Riegel Local Schools	Cash-Basis OCBOA Statements	Northwest	Seneca
Newark City Schools	Gaap-Conversion ^ * & Audit	Central	Licking
Newcomerstown E.V. Schools	Gaap-Conversion	Southeast	Tuscarawas
Newcomerstown Public Library	Audit	Southeast	Tuscarawas
Noble Academy of Cleveland	Gaap-Conversion	Northeast	Cuyahoga
Noble Academy of Columbus	Gaap-Conversion	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	Seneca
North Central Local School District	Cash-Basis OCBOA Statements	Northwest	Williams
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 OCBOA Statements	Central	Union
Northeastern Local School	Cash-Basis OCBOA Statements	Northwest	Defiance
Northern Pickaway County Joint Economic Development District	Gaap-Conversion	Central	Pickaway
Northmor Local Schools	Gaap-Conversion & Audit	Central	Morrow



Who We Serve:

<u>NAME OF CLIENT</u>	<u>TYPE OF SERVICE</u>	<u>REGION</u>	<u>COUNTY</u>
Northridge Local Schools	Gaap-Conversion	West	Montgomery
Northwest Local Schools	Cash-Basis OCBOA Statements	East	Stark
Northwest Ohio ESC	Cash-Basis OCBOA Statements	West	Fulton
Northwestern Local Schools	Gaap-Conversion	West	Clark
Northwood Local Schools	Cash-Basis OCBOA Statements	Northwest	Wood
Oberlin City Schools	Gaap-Conversion & Audit	Northeast	Lorain
Ohio Lottery Commission	GASB68/75, GASB 87 Consulting	Northeast	Cuyahoga
Ohio Digital Learning School	Gaap-Conversion Consulting	Northwest	Lucas
Ohio Virtual Academy	Gaap-Conversion Consulting	Northwest	Lucas
Old Fort Local Schools	Cash-Basis OCBOA Statements	Northwest	Seneca
Olmstead Falls City Schools	Gaap-Conversion	Northeast	Cuyahoga
Ontario Local Schools	Gaap-Conversion	Central	Richland
Orange Township	Audit	Central	Delaware
Oregon City Schools	Gaap-Conversion & Audit	Northwest	Lucas
Osnaburg Local Schools	Cash-Basis OCBOA Statements	East	Stark
Ottawa County	Cash-Basis OCBOA Statements & Federal Schedule	Northwest	Ottawa
Ottawa, Sandusky, Seneca Solid Waste Management District	Cash-Basis OCBOA Statements	Northwest	Sandusky
Pandora Local Schools	Cash-Basis OCBOA Statements	Northwest	Putnam
Paris Township	Audit	Northeast	Lorain
Park District of Ottawa County	Audit	Northwest	Ottawa
Parma City Local Schools	PAFR	Northwest	Putnam
Pataskala Corporate Park Joint Economic Development District	Regulatory Cash-Basis	Central	Licking
Paulding E.V. Schools	Cash-Basis OCBOA Statements	Northwest	Paulding
Penta Career Center	Gaap-Conversion & Audit	Northwest	Wood
Perkins Local Schools	Cash-Basis OCBOA Statements & Audit	Northwest	Erie
Perry Local Schools	Gaap-Conversion	East	Stark
Perry Township	Audit	Central	Licking
Perrysburg E.V. Schools	Gaap-Conversion & Audit	Northwest	Wood
Pettisville LSD	Cash-Basis OCBOA Statements	Northwest	Fulton
Pickaway County Public Employees Benefits Program	Gaap-Conversion	Central	Pickaway
Pickaway County Township	Audit	Central	Pickaway
Pickerington Local Schools	Gaap-Conversion ^ *, PAFR & Audit	Central	Richland
Pioneer Career and Technology Center	Audit	Central	Richland
Pike-Delta-York	Cash-Basis OCBOA Statements	Northwest	Fulton
Pinnacle Community Infrastructure Finance Authority	Audit	Central	Franklin
Plain Local Schools	Gaap-Conversion	East	Stark
Plain Township	Cash-Basis OCBOA Statements	Central	Franklin
Pleasant Township	Audit	Central	Fairfield
Plymouth-Shiloh Local Schools	Gaap-Conversion	Central	Richland
Polaris Career Center	Gaap-Conversion	Northeast	Cuyahoga
Pleasant LSD	Gaap-Conversion	Northwest	Lucas
Port Clinton City Schools	Audit	Northwest	Ottawa
Portage Area School Consortium	Gaap-Conversion	East	Portage
Portage County Land Reutilization Corporation	Gaap-Conversion & Audit	East	Portage
Prairie Township Community Improvement Corporation	Gaap-Conversion	Central	Franklin
Prairie Township Joint Economic Development District	Regulatory Cash-Basis	Central	Franklin
Prairie-Obetz Joint Economic Development Zone	Gaap-Conversion & Audit	Central	Franklin
Put-in-Bay Local Schools	Cash-Basis OCBOA Statements	Northwest	Ottawa
Putnam County	Cash-Basis OCBOA Statements	Northwest	Putnam
Putnam County Airport	Regulatory Cash-Basis	Northwest	Putnam
Putnam County Educational Service Center	Gaap-Conversion	Northwest	Putnam
Putnam County Health Department	Cash-Basis OCBOA Statements	Northwest	Putnam
Ravenna City Schools	Gaap-Conversion	East	Portage
Renaissance Academy	Gaap-Conversion	Central	Franklin
Revere Local Schools	Gaap-Conversion	East	Summit
Richard Allen Preparatory Academy	Gaap-Conversion	West	Montgomery
Richard Allen Academy	Gaap-Conversion	Southwest	Butler
Richland County	GAAP-Conversion ^ * & PAFR	Central	Richland
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 OCBOA Statements	Central	Richland
Ridgemont Local Schools	Cash-Basis OCBOA Statements	West	Hardin



Who We Serve:

<u>NAME OF CLIENT</u>	<u>TYPE OF SERVICE</u>	<u>REGION</u>	<u>COUNTY</u>
Ridgewood Local Schools	Gaap-Conversion	Southeast	Coshocton
Rise and Shine Academy	Gaap-Conversion	Northwest	Lucas
Riverdale Local Schools	Cash-Basis OCBOA Statements & Audit	Northwest	Hancock
Riverside Local Schools	Gaap-Conversion	West	Logan
Rocky River City Schools	Gaap-Conversion ^ *	Northeast	Cuyahoga
Rootstown Local Schools	Gaap-Conversion	East	Portage
Rossford E.V. Schools	Audit	Northwest	Wood
Salt Rock Township	Audit	Central	Marion
Sandusky County	Gaap-Conversion & Federal Schedule	Northwest	Sandusky
Sandusky Co FCFC	Regulatory Cash-Basis	Northwest	Sandusky
Sandusky Co Health Department	Cash-Basis OCBOA Statements	Northwest	Sandusky
Sandusky County Land Reutilization Corporation	Gaap-Conversion	Northwest	Sandusky
Sandusky County Park District	Cash-Basis OCBOA Statements	Northwest	Sandusky
Sandy Township	Audit	East	Carroll
Sandy Valley Local Schools	Gaap-Conversion	East	Stark
Schools of Ohio Risk Sharing Authority	Audit	Central	Franklin
Scioto Township	Audit	Central	Pickaway
Seneca County	Gaap-Conversion & Federal Schedule	Northwest	Seneca
Seneca County Board of Health	Cash-Basis OCBOA Statements	Northwest	Seneca
Seneca County Land Reutilization Corporation	Gaap-Conversion	Northwest	Seneca
Seneca County MHRS	Cash-Basis OCBOA Statements	Northwest	Seneca
Seneca County Park District	Regulatory Cash-Basis	Northwest	Seneca
Seneca County Regional Planning	Regulatory Cash-Basis	Northwest	Seneca
Seneca County TID	Gaap-Conversion	Northwest	Seneca
Seneca East Local Schools	Gaap-Conversion & Audit	Northwest	Seneca
Shaker Heights CSD	Gaap-Conversion ^ * #	Northeast	Cuyahoga
Sharon Township	Regulatory Cash-Basis & Audit	Central	Franklin
Sheffield-Sheffield Lake City Schools	Gaap-Conversion	Northeast	Lorain
Shelby City Schools	Gaap-Conversion	Central	Richland
Sidney City Schools	Cash-Basis OCBOA Statements	West	Shelby
Six District Educational Compact	Cash-Basis OCBOA 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
South Range Local Schools	Gaap-Conversion	East	Mahoning
Spencerville LSD	Audit	Central	Licking
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 OCBOA Statements	West	Mercer
St. Marys CIC	Gaap-Conversion	West	Auglaize
Stark County Area JVSD	Gaap-Conversion	East	Stark
Stark County District Library	Cash-Basis OCBOA Statements	East	Stark
Stark County Convention and Visitors Bureau	Audit	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-Tuscarawas-Wayne Joint Solid Waste Management District	Audit	Southeast	Stark
Steel Academy	Gaap-Conversion	Central	Franklin
Stow CIC	Gaap-Conversion	East	Summit
Stow-Munroe Falls City Schools	Gaap-Conversion ^ * # & Audit	East	Summit
Strasburg-Franklin Local Schools	Gaap-Conversion & Audit	Southeast	Tuscarawas
Stryker Local Schools	Cash-Basis OCBOA Statements	Northwest	Williams
Suburban Health Consortium	Gaap-Conversion	Northeast	Cuyahoga
Sullivant Avenue Community School	Gaap-Conversion	Central	Franklin
Summit County	Consulting ^ * & Federal Schedule	East	Summit
Summit Regional Healthcare Consortium	Gaap-Conversion & Audit	East	Summit
Summit and Medina Workforce Area COG	Gaap-Conversion	East	Summit
Swanton Local Schools	Cash-Basis OCBOA Statements	Northwest	Fulton
Switzerland of Ohio Local Schools	Gaap-Conversion	Southeast	Monroe



Who We Serve:

<u>NAME OF CLIENT</u>	<u>TYPE OF SERVICE</u>	<u>REGION</u>	<u>COUNTY</u>
Sylvania Township	Audit	Northwest	Lucas
Tallmadge City School District	Gaap-Conversion	Northeast	Summit
Teays Valley Local Schools	Gaap-Conversion & Federal Schedule	Central	Pickaway
Technological College Preparatory World Academy	Gaap-Conversion & Audit	Southwest	Hamilton
Thompson Township	Audit	Central	Delaware
Three Rivers Fire District	Audit	Southeast	Coshocton
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
Triway Local Schools	Cash-Basis OCBOA 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
Trumbull County ESC	Gaap-Conversion	East	Trumbull
Truro Township	Audit	Central	Franklin
Tuscarawas County Health Department	Audit	Southeast	Tuscarawas
Tuscarawas Valley Local Schools	Gaap-Conversion	Southeast	Tuscarawas
Twin Valley Community LSD	Cash-Basis OCBOA Statements	West	Preble
Union County	Gaap-Conversion ^ *	Central	Union
Union County General Health District	Cash-Basis OCBOA Statements	Central	Union
Union County CVB	Audit	Central	Union
Union Township	Audit	East	Carroll
Union Township	Audit	West	Mercer
United Local Schools	Gaap-Conversion	East	Columbiana
Upper Arlington Ciy Schools	Gaap-Conversion	Central	Franklin
Upper Sandusky E. V. Schools	Cash-Basis OCBOA Statements	Northwest	Wyandot
Upper Valley Career Center	Gaap-Conversion	West	Miami
Upper Scioto Valley Career Center	Cash-Basis OCBOA Statements	West	Miami
Urbana City Schools	Cash-Basis OCBOA Statements	West	Champaign
Valley View Local Schools	Gaap-Conversion	West	Montgomery
Van Wert Area Schools Insurance Consortium	Regulatory Cash-Basis & Audit	West	Van Wert
Van Wert City School District	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 OCBOA Statements	Northwest	Hancock
Vantage Career Center	Gaap-Conversion	West	Van Wert
Vermilion Port Authority	Gaap-Conversion	Northwest	Erie
Village of Ada	Regulatory Cash-Basis & Audit	West	Hardin
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 Cridersville	Regulatory Cash-Basis & Audit	West	Auglaize
Village of Doylestown	Regulatory Cash-Basis & Audit	Central	Wayne
Village of Edison	Audit	Central	Morrow
Village of Glenwillow	Audit	Northeast	Cuyahoga
Village of Hanover	Audit	Central	Licking
Village of Harrisburg	Audit	Central	Franklin
Village of Hayesville	Audit	Central	Ashland
Village of Holmesville	Audit	Central	Holmes
Village of Jeromesville	Audit	Central	Ashland
Village of Lexington	Audit	Central	Richland
Village of Lockbourne	Audit	Central	Franklin
Village of Marshallville	Audit	Central	Wayne
Village of Morland Hill	Audit	Northeast	Cuyahoga
Village of New Bremen	Cash-Basis OCBOA Statements	West	Auglaize



Who We Serve:

<u>NAME OF CLIENT</u>	<u>TYPE OF SERVICE</u>	<u>REGION</u>	<u>COUNTY</u>
Village of North Randall	Audit	Northeast	Cuyahoga
Village of Oak Harbor	Regulatory Cash-Basis	Northwest	Ottawa
Village of Oakwood	Audit	Northwest	Paulding
Village of Ostrander	Audit	Central	Delaware
Village of Perrysville	Audit	Central	Delaware
Village of Sebring	Regulatory Cash-Basis	East	Mahoning
Village of Shreve	Audit	Central	Delaware
Village of South Vienna	Regulatory Cash-Basis	West	Clark
Village of Yellow Springs	Regulatory Cash-Basis & Audit	West	Greene
Village of West Jefferson	Audit	Central	Madison
Village of Woodmere	Audit	Northeast	Cuyahoga
Village of Yellow Springs	Audit	West	Greene
Violet Township	Regulatory Cash-Basis & Audit	Central	Fairfield
Visit Dublin Ohio	Audit	Central	Franklin
Wadsworth City Schools	Gaap-Conversion	Northeast	Medina
Walnut Township	Audit	Central	Fairfield
Wapakoneta City Schools	Cash-Basis OCBOA Statements	West	Auglaize
Warren City Health	Regulatory Cash-Basis	East	Trumbull
Warren City Schools	Gaap-Conversion	East	Trumbull
Warrensville Heights City Schools	Audit	Northeast	Cuyahoga
Washington Local Schools	Gaap-Conversion & Audit	Northwest	Lucas
Washington Township	Audit	Central	Pickaway
Waterloo Local Schools	Gaap-Conversion	East	Portage
Wayne County Schools Career Center	Gaap-Conversion & Audit	Central	Wayne
Wayne Local Schools	Cash-Basis OCBOA Statements & Audit	Southwest	Warren
Wayne Trace Local Schools	Cash-Basis OCBOA Statements	Northwest	Paulding
Waynesfield-Goshen Local Schools	Cash-Basis OCBOA Statements & Audit	West	Auglaize
Weathersfield Local Schools	Gaap-Conversion	East	Trumbull
Wellsville Local Schools	Gaap-Conversion & Audit	East	Columbiana
West Carrollton City Schools	Gaap-Conversion	West	Montgomery
West Clermont Local Schools	Gaap-Conversion ^ * # & Audit, ACFR	Southwest	Clermont
West Liberty-Salem Local Schools	Cash-Basis OCBOA Statements & Audit	West	Champaign
Western Ohio Computer Organization	Cash-Basis OCBOA 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 ^ *	Northeast	Cuyahoga
Westlake Porter Public Library	Regulatory Cash-Basis & Audit	Northeast	Cuyahoga
Westshore Council of Government	Gaap-Conversion	Northeast	Cuyahoga
Westside Academy	Gaap-Conversion	Central	Franklin
Whitehall City Schools	Audit ^ *	Central	Franklin
Willard City Schools	Gaap-Conversion & Audit	Northwest	Huron
Williams County	Cash-Basis OCBOA Statements & Federal Schedule	West	Van Wert
Woodmore Local Schools	Gaap-Conversion	Northwest	Sandusky
Wooster CSD	Gaap-Conversion	Central	Wayne
Wynford Local Schools	Gaap-Conversion & Audit	Central	Crawford
Xenia Community School District	Gaap-Conversion ^ * # & Audit	West	Greene
Youngstown City Health District	Gaap-Conversion & Audit	East	Mahoning
Youngstown Community School District	Gaap-Conversion	East	Mahoning
Youthbuild Columbus Community School	Audit	Central	Franklin

^ Prepares an Annual Comprehensive Financial Report (ACFR).

* Received the "Certificate of Achievement for Excellence in Financial Reporting" award from the Government Finance Officer's Association (GFOA).

Received the "Certificate of Excellence in Financial Reporting" award from the Association of School Business Officials International (ASBO).