

IN THE COURT OF COMMON PLEAS  
TRUMBULL COUNTY, OHIO

THE BOARD OF TOWNSHIP TRUSTEES )  
VIENNA TOWNSHIP )  
848 Youngstown-Kingsville Road )  
Vienna, Ohio 44473 )

PLAINTIFF )

vs. )

JASON MINER )  
2634 Burton Sreet, S.E. )  
Warren, Ohio 44484 )

DEFENDANT )

CASE NO. 26 CV \_\_\_\_\_

JUDGE \_\_\_\_\_

COMPLAINT FOR RECOVERY OF  
PUBLIC FUNDS

Plaintiff, The Board of Township Trustees, Vienna Township, by and through its duly elected Trustees: Phil Pegg, Michael Haddle and Kim Ellis pleads and alleges as follows:

1. This case asserts claims to recover public funds from the Township's former Fiscal Officer Jason Miner pursuant to the public official's strict liability under Ohio R.C. Section 9.39.

2. This Court has subject matter jurisdiction pursuant to ORC 117.36 and ORC 2305.01, and venue is proper here because the claims asserted occurred here in Trumbull County.

3. Vienna Township pursuant to ORC 503.01 is a body politic and corporate capable of filing lawsuits for the recovery of its public funds.

4. This Complaint is brought by and through its duly elected Trustees with common law standing and statutory standing to bring these claims.

5. Jason Miner is an emancipated adult currently residing within Trumbull County who formerly served Vienna Township as its duly appointed Fiscal Officer between the dates of December 1, 2024 and November 1, 2025, on which date he voluntarily resigned.

6. The Defendant's statutory responsibilities as Fiscal Officer included properly keeping the financial accounts of Vienna Township, making financial reports for Vienna Township, filing financial reports for Vienna Township and making payment of all the Township's governmental bills and taxes.

7. The Defendant failed to comply with his statutory responsibilities while he was the Vienna Township Fiscal Officer resulting in monetary damages to the Township which will require the

Township to pay, with Township funds, its costs and expenses related to Defendant's negligence, misfeasance and malfeasance while in office.

8. The Defendant's actions amounted to malfeasance and misfeasance in office and resulted in the following costs and expenses which Plaintiff must now pay:

- (A) June 2026 – 2<sup>nd</sup> quarter federal tax deposits were late or not made in the sum of \$1,041.84 – See Exhibit A.
- (B) September 2026 – 3<sup>rd</sup> quarter federal tax deposits were not made in the sum of \$2,315.52 – See Exhibit B.
- (C) Ohio Bureau of Workers Compensation Installment late payment penalty of \$56.00 – See Exhibit C.
- (D) Ohio Public Employer Retirement System (OPERS) contributions late payment penalties in the sum of \$723.45 – see Exhibit D.
- (E) 4 quarters of the State of Ohio unemployment reports not made (December 2025, March 2026, June 2025, September 2025), resulting in late penalties and interest totaling \$1,384.94 – see Exhibit E.
- (F) 6 months of the State of Ohio withholding payments not made (May, June, July, August, September, and October) with accrued interest totaling \$120.09 – see Exhibit F.
- (G) Ferguson Waterwork late payment service charges totaling \$4.20 – see Exhibit G.
- (H) All fines and interest have been paid except Exhibits A and B, and interest will continue to accrue until they are paid.

9. Ohio Revised Code Section 9.39 and Ohio common law make a public official, such as a Township Fiscal Officer, strictly and personally liable for all unauthorized disbursements of a public officer's public money if the official is directly involved in the receipt as collection of the office's public money or has supervisory authority over those involved in those activities.

10. Jason Miner is strictly liable to Vienna Township for the Township's obligations to pay tax obligations, employer obligations, pension obligations, utility payments and all associated late fees, penalties and/or assessments totaling \$5,646.04.

11. Plaintiff Vienna Township is entitled to judgment against Jason Miner in the amount of all disbursements caused by Defendant's misfeasance and malfeasance in office.

WHEREFORE, Vienna Township prays that it be granted judgment as described in paragraphs 8 and 10 in the total sum of \$5,646.04 against Jason Miner plus interest on the judgment beginning on November 1, 2025, the last date Jason Miner served as Fiscal Officer for Vienna Township plus the court costs and expenses and attorney fees incurred by the Township in filing this Complaint to recover public funds.

Respectfully Submitted:

*Patrick K. Wilson*

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PATRICK K. WILSON, ESQ. (#0040592)  
HARRINGTON, HOPPE & MITCHELL, LTD.  
108 Main Ave., S.W., Suite 500  
Warren, OH 44481  
Tel. 330-392-1541  
Fax 330-394-6890  
Email: [pwilson@hhmlaw.com](mailto:pwilson@hhmlaw.com)  
Trial Counsel for Vienna Township

**INSTRUCTIONS FOR SERVICE**

To the Clerk:

Please issue Summons and serve a copy of the Complaint upon the Defendant, Jason Miner, by Certified Mail at the address shown in the caption to the Complaint, pursuant to the Ohio Rules of Civil Procedure.

*Patrick K. Wilson*

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PATRICK K. WILSON, ESQ. (#0040592)  
Trial Counsel for Vienna Township





### Failure to File (Internal Revenue Code 6651)

Action date	Months late	Unpaid amount	Penalty rate	Penalty amount
12/31/2025	05	\$3,630.29	5.00%	\$907.57
<b>Failure to pay reduced amount</b>				<b>-\$90.76</b>
<b>Total Failure to File</b>				<b>\$816.82</b>

We assess a 5% monthly penalty for filing your return late for each month or part of a month the return is late, for up to 5 months.

When a penalty for paying late applies for the same month, the amount of the penalty for filing late for that month is reduced by the amount of the penalty for paying late for that month. The penalty for paying late is 1/2% for each month or part of a month. We base the monthly penalty for filing late on the tax required to be shown on the return that you didn't pay by the original return due date, without regard to extensions. We base the monthly penalty for paying late on the net unpaid tax at the beginning of each penalty month following the payment due date for that tax.

### Failure to Pay (Internal Revenue Code 6651)

Date received	Months late	Unpaid amount	Penalty rate	Amount
12/31/2025	05	\$3,630.29	0.50%	\$90.76
<b>Total Failure to Pay</b>				<b>\$90.76</b>

We assess a 1/2% monthly penalty for not paying the tax you owe by the due date. We base the monthly penalty for paying late on the net unpaid tax at the beginning of each penalty month following the payment due date for that tax. This penalty applies even if you filed the return on time. We charge the penalty for each month or part of a month the payment is late; however, the penalty can't be more than 25% in total.

- The due date for payment of the tax shown on a return generally is the return due date, without regard to extensions.
- The due date for paying increases in tax is within 21 days of the date of our notice demanding payment (10 business days if the amount in the notice is \$100,000 or more).

If we issue a Notice of Intent to Levy and you don't pay the balance due within 10 days of the date of the notice, the penalty for paying late increases to 1% per month. For sole proprietors who filed on time, the penalty decreases to 1/4% per month while an approved installment agreement with the IRS is in effect for payment of that tax.

### Interest (Internal Revenue Code Section 6601)

Period	Days	Interest rate	Interest factor	Amount due	Interest charge
07/31/2025 - 12/09/2025	131	7.0%	0.025439067	\$4,447.11	\$113.13
12/09/2025 - 12/31/2025	22	7.0%	0.004227685	\$929.95	\$3.93
12/31/2025 - 03/31/2026	90	7.0%	0.017408410	\$933.88	\$16.26
03/31/2026 - 04/06/2026	6	6.0%	0.000986707	\$950.14	\$0.94
<b>Total Interest</b>					<b>\$134.26</b>

We are required by law to charge interest when you do not pay your liability on time. Generally, we calculate interest from the due date of your return (regardless of extensions) until you pay the amount you owe in full, including accrued interest and any penalty charges. Interest on some penalties accrues from the date we notify you of the penalty until it is paid in full. Interest on other penalties, such as failure to file a tax return, starts from the due date or extended due date of the return. Interest rates are variable and may change quarterly.

We multiply your unpaid tax, penalties, and interest (the amount due) by the interest rate factor to determine the interest due each quarter.

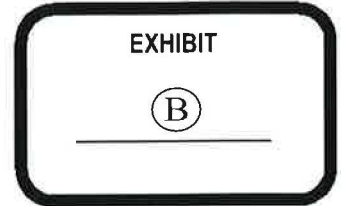
### Additional information

- Visit [IRS.gov/CP161](https://www.irs.gov/CP161)
- Review Publications 594, The IRS Collection Process
- Publication 1, Your Rights as a Taxpayer



Department of the Treasury  
Internal Revenue Service  
Ogden, UT 84201-0039

IRS Notice CP161



158629.119462.331083.21684 1 AB 0.641 700



VIENNA TOWNSHIP TTEE  
% FISCAL OFFICER  
PO BOX 593  
VIENNA OH 44473-0593



158629

April 13, 2026

**You have an unpaid balance for the tax period ending on September 30, 2025, Form 941**

Your balance due is \$2,315.52.

**Billing Summary**

Tax you owed	\$10,998.61
Payments you made	-\$10,998.61
Failure to File penalty	\$989.87
Failure to make a proper Federal Tax Deposit penalty	\$1,099.86
Failure to Pay penalty	\$109.99
Interest charges	\$115.80
<b>Amount due by May 4, 2026</b>	<b>\$2,315.52</b>

**What you need to do immediately**

- You must pay the full balance you owe by May 4, 2026 to avoid additional interest charges.
- Visit [IRS.gov/Payments](https://www.irs.gov/Payments) to know your payment options.

**What you need to know**

**If you think there's been a mistake**

Call 833-678-7020 within 10 days from the date of this notice to review your account with a representative, have your account information available.

**Payments credited to your account for the tax period ending on September 30, 2025**

Date received	Amount
December 9, 2025	\$3,687.12
December 9, 2025	\$4,041.53
December 9, 2025	\$3,269.96
<b>Total payments</b>	<b>\$10,998.61</b>



## Penalties

We are required by law to charge applicable penalties. However, in select situations, we may be able to remove or reduce penalties. Visit [IRS.gov/Penalties](https://www.irs.gov/Penalties) to learn more.

### Failure to File (Internal Revenue Code 6651)

Action date	Months late	Unpaid amount	Penalty rate	Penalty amount
12/31/2025	02	\$10,998.61	5.00%	\$1,099.86
<b>Failure to pay reduced amount</b>				<b>-\$109.99</b>
<b>Total Failure to File</b>				<b>\$989.87</b>

We assess a 5% monthly penalty for filing your return late for each month or part of a month the return is late, for up to 5 months.

When a penalty for paying late applies for the same month, the amount of the penalty for filing late for that month is reduced by the amount of the penalty for paying late for that month. The penalty for paying late is 1/2% for each month or part of a month. We base the monthly penalty for filing late on the tax required to be shown on the return that you didn't pay by the original return due date, without regard to extensions. We base the monthly penalty for paying late on the net unpaid tax at the beginning of each penalty month following the payment due date for that tax.

### Failure to make a proper Federal Tax Deposit (Internal Revenue Code Section 6656)

Due date	Payment date	Days late	Payment type	Rate	Amount due	Penalty
07/09/2025	12/09/2025	153	PMT	10%	\$1,010.38	\$101.04
07/16/2025	12/09/2025	146	PMT	10%	\$1,010.38	\$101.04
07/23/2025	12/09/2025	139	PMT	10%	\$1,010.38	\$101.04
07/30/2025	12/09/2025	132	PMT	10%	\$1,010.38	\$101.04
08/13/2025	12/09/2025	118	PMT	10%	\$817.49	\$81.75
08/20/2025	12/09/2025	111	PMT	10%	\$817.49	\$81.75
08/27/2025	12/09/2025	104	PMT	10%	\$817.49	\$81.75
09/04/2025	12/09/2025	96	PMT	10%	\$817.49	\$81.75
09/10/2025	12/09/2025	90	PMT	10%	\$504.62	\$50.46
09/10/2025	12/09/2025	90	PMT	10%	\$417.16	\$41.72
09/17/2025	12/09/2025	83	PMT	10%	\$921.78	\$92.18
09/24/2025	12/09/2025	76	PMT	10%	\$921.78	\$92.18
10/01/2025	12/09/2025	69	PMT	10%	\$921.78	\$92.18
<b>Total Failure to make a proper Federal Tax Deposit</b>						<b>\$1,099.86</b>

We charged a penalty because you did not make a proper tax deposit based on your record of federal tax liability. Common reasons why we charge this penalty are:

- You did not deposit your tax on time
- You did not deposit enough tax
- You paid your tax directly to the IRS
- You did not deposit your tax electronically, as required by law

For information about depositing taxes, see the Employer's Tax Guide (Publication 15) or the Agricultural Employer's Tax Guide (Publication 51).

### Failure to Pay (Internal Revenue Code 6651)

Date received	Months late	Unpaid amount	Penalty rate	Amount
12/31/2025	02	\$10,998.61	0.50%	\$109.99
<b>Total Failure to Pay</b>				<b>\$109.99</b>



We assess a 1/2% monthly penalty for not paying the tax you owe by the due date. We base the monthly penalty for paying late on the net unpaid tax at the beginning of each penalty month following the payment due date for that tax. This penalty applies even if you filed the return on time. We charge the penalty for each month or part of a month the payment is late; however, the penalty can't be more than 25% in total.

- The due date for payment of the tax shown on a return generally is the return due date, without regard to extensions.
- The due date for paying increases in tax is within 21 days of the date of our notice demanding payment (10 business days if the amount in the notice is \$100,000 or more).

If we issue a Notice of Intent to Levy and you don't pay the balance due within 10 days of the date of the notice, the penalty for paying late increases to 1% per month. For sole proprietors who filed on time, the penalty decreases to 1/4% per month while an approved installment agreement with the IRS is in effect for payment of that tax.



### Designation of Deposit

158629 The law allows you to tell the IRS where to apply your deposits within the tax return period with a deposit penalty. You have 90 days from the date of the correspondence you received showing the deposit penalty to contact the IRS if you want to specify where to apply your deposits.

The law also allows the IRS to remove the deposit penalty if: (1) the penalty applies to the first required deposit after a required change to your frequency of deposits, and (2) you file your employment tax returns by the due date.

### Interest (Internal Revenue Code Section 6601)

Period	Days	Interest rate	Interest factor	Amount due	Interest charge
10/31/2025 - 12/09/2025	39	7.0%	0.007506771	\$11,988.48	\$89.99
12/09/2025 - 12/31/2025	22	7.0%	0.004227685	\$1,079.86	\$4.57
12/31/2025 - 03/31/2026	90	7.0%	0.017408410	\$1,084.43	\$18.88
03/31/2026 - 04/13/2026	13	6.0%	0.002139095	\$1,103.31	\$2.36
<b>Total Interest</b>					<b>\$115.80</b>

We are required by law to charge interest when you do not pay your liability on time. Generally, we calculate interest from the due date of your return (regardless of extensions) until you pay the amount you owe in full, including accrued interest and any penalty charges. Interest on some penalties accrues from the date we notify you of the penalty until it is paid in full. Interest on other penalties, such as failure to file a tax return, starts from the due date or extended due date of the return. Interest rates are variable and may change quarterly.

We multiply your unpaid tax, penalties, and interest (the amount due) by the interest rate factor to determine the interest due each quarter.

### Additional information

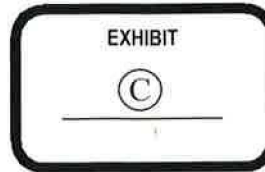
- Visit [IRS.gov/CP161](https://www.irs.gov/CP161)
- Review Publications 594, The IRS Collection Process
- Publication 1, Your Rights as a Taxpayer





**Bureau of Workers' Compensation**

www.bwc.ohio.gov | 1-800-644-6292



Due date: 11/21/2025  
Invoice date: 10/31/2025  
Invoice number: 1023111520

Policy number: 37822304  
Coverage status: Lapsed

#BWNFVSQ  
#XX21723536#

VIENNA TOWNSHIP  
PO BOX 593  
VIENNA OH 44473-0593

**Important - please read!**

\*\* Your coverage has LAPSED on 09/01/2025 contact BWC Immediately at 1-800-644-6292\*\*  
Your policy will lapse and penalties will be billed if installments are not paid timely and in full.

The due date shown only applies to items billed in the current billing cycle.

Prior balance – May Be Overdue	\$2,145.17
Current billing	\$755.71
Payments/credits	\$0.00
<b>Amount due</b>	<b>\$2,900.88</b>

**Current billing cycle**

Bill date	Description	Period dates	Amount
10/31/2025	Installment	01/01/2025 - 01/01/2026	\$699.71
10/08/2025	Late Payment Penalty	01/01/2025 - 01/01/2026	\$56.00

Please refer to the back of the invoice for additional information.

Pay online at www.bwc.ohio.gov or detach and return bottom portion with your payment.

Insured name: VIENNA TOWNSHIP

Policy number	37822304
Invoice number	1023111520
Due date	11/21/2025
Amount due	\$2,900.88
Amount enclosed	

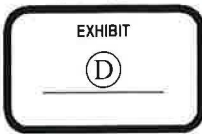
Mail payment to:  
Ohio Bureau of Workers' Compensation  
P.O. Box 89492  
Cleveland, Ohio 44101-6492

Make your checks payable to the Ohio Bureau of Workers' Compensation.  
Include a policy number on all checks, and be sure to include this remittance with your payment.  
Do not staple your check to the remittance.

000290088

# Ohio Public Employees Retirement System

OPERS



Main Menu

Help

Logout

the full balance amount, indicate your payment amount. If you wish to use employer account credit to pay your employer liability, select the credit you wish to apply and then click Next Step.

Note: We encourage you to confirm the balances with your records. If there are any discrepancies, please contact us via the Message Center or OPERS Employer Call Center at 1-888-400-0965.

## Schedule Online Payment Steps

Payment Details

Employee Liability

Employer Liability and Credit

Verify Payment

Payment Confirmation

◀ Previous Step

Next Step ▶

### VIENNA TWP TRUMBULL COUNTY - 826300

#### Payment Details

Account Number  
72048870

Payment Date  
11/28/2025

Check Number  
N/A

#### Employer Liability Balances

##### Employer Liability Balances Due

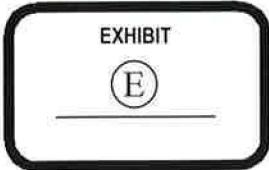
Select to Pay	Posting Date	Description	Employer Code	Report End Date	Due Date	Transaction Amount	Balance Amount	P
<input type="checkbox"/>		Employer Liability	826300	10/31/2025	12/01/2025	\$4,770.37	\$4,770.37	4
<input type="checkbox"/>	08/01/2025	Late Report Penalty	826300	05/31/2025	09/30/2025	\$4.06	\$4.06	
<input type="checkbox"/>	08/01/2025	Late Report Penalty	826300	04/30/2025	09/30/2025	\$24.51	\$24.51	
<input type="checkbox"/>	08/15/2025	Penalty On Employer Obligation	826300	08/15/2025	09/30/2025	\$19.43	\$19.43	
<input checked="" type="checkbox"/>	08/15/2025	Interest on Employer Obligation	826300	08/15/2025	09/30/2025	\$7.46	\$7.46	
<input type="checkbox"/>	10/08/2025	Late Report Penalty	826300	08/31/2025	12/01/2025	\$18.96	\$18.96	
<input type="checkbox"/>	10/08/2025	Late Report Penalty	826300	07/31/2025	12/01/2025	\$80.20	\$80.20	
<input type="checkbox"/>	10/15/2025	Penalty On Employer Obligation	826300	10/15/2025	12/01/2025	\$56.15	\$56.15	
<input type="checkbox"/>	10/15/2025	Interest on Employer Obligation	826300	10/15/2025	12/01/2025	\$15.69	\$15.69	
<input type="checkbox"/>	11/07/2025	Late Report Penalty	826300	09/30/2025	12/31/2025	\$16.65	\$16.65	
<input type="checkbox"/>	11/17/2025	Interest on Employer Obligation	826300	11/17/2025	12/31/2025	\$2.53	\$2.53	
<input type="checkbox"/>		Employer Liability	980750	10/31/2025	12/01/2025	\$3,162.99	\$3,162.99	3
<input type="checkbox"/>	08/01/2025	Late Report Penalty	980750	04/30/2025	09/30/2025	\$111.29	\$111.29	
<input type="checkbox"/>	08/15/2025	Penalty On Employer Obligation	980750	08/15/2025	09/30/2025	\$77.47	\$77.47	
<input type="checkbox"/>	08/15/2025	Interest on Employer Obligation	980750	08/15/2025	09/30/2025	\$27.38	\$27.38	
<input type="checkbox"/>	10/08/2025	Late Report Penalty	980750	07/31/2025	12/01/2025	\$83.03	\$83.03	
<input type="checkbox"/>	10/15/2025	Penalty On Employer Obligation	980750	10/15/2025	12/01/2025	\$57.80	\$57.80	
<input type="checkbox"/>	10/15/2025	Interest on Employer Obligation	980750	10/15/2025	12/01/2025	\$13.48	\$13.48	
<input type="checkbox"/>	11/07/2025	Late Report Penalty	980750	09/30/2025	12/31/2025	\$16.46	\$16.46	
<input type="checkbox"/>	11/07/2025	Late Report Penalty	980750	08/31/2025	12/31/2025	\$84.91	\$84.91	
<input type="checkbox"/>	11/17/2025	Interest on Employer Obligation	980750	11/17/2025	12/31/2025	\$5.99	\$5.99	

Total Employer Liability

\$8,6

Employer Account Credit

Total Late Penalty & Interest: \$723.45



Employer ID: 803522008  
FEIN: 34-6002946  
Account Status: Active

Business Name: VIENNA TOWNSHIP BOARD OF TRUSTEES  
DBA Name:  
Reporting Type: Reimbursable

Current UI Tax Rate: 0.00 %  
Employment Type: Public Entity or Indian Tribe  
Liability Date: 04/01/1991

Payment ID: 13846043  
Posting Date: 11/28/2025  
Description: Account 803522008 Paid by Employer

Payment Effective Date: 11/28/2025  
Payment Method: ACH Debit  
Amount: \$4,299.94

Debit Type	Debit Period	Amount Applied
UI Tax Interest	04-2024	\$351.67
Late Report Penalty (Forfeiture)	04-2024	\$280.01
Reimbursable Principal	04-2024	\$2,915.00
UI Tax Interest	Q1-2025	\$17.16
Late Report Penalty (Forfeiture)	Q1-2025	\$200.00
UI Tax Interest	Q2-2025	\$8.06
Late Report Penalty (Forfeiture)	Q2-2025	\$227.48
Late Report Penalty (Forfeiture)	Q3-2025	\$262.59

Total: \$1,384.94

Quarterly Summary

Employer Information

Employer ID: 803522008  
 FEIN: 34-6002946  
 Account Status: Active

Business Name: VIENNA TOWNSHIP BOARD OF TRUSTEES  
 DBA Name:  
 Reporting Type: Reimbursable

Current UI Tax Rate: 0.00 %  
 Employment Type: Public Entity or Indian T  
 Liability Date: 04/01/1991

Quarterly Calculations   File Details   Employee Details   Report History   Workflow History

Search Criteria

Report Year: 2024   Report Quarter: 4

Search

Search Results

This screen shows the reporting history for the year and quarter selected. To view document of the information select the View link. To view the wage detail information for each report select the Report columns.

Report:

Submission Type	Report Year	Report Quarter	Total Wages	Excess Wages	Out of State Wages	Taxable Wages	UI Tax	Interest	Penalty	# Employees Month 1	# Employees Month 2	# Employees Month 3	Submitted On	Submitted By
Original	2024	4	\$112,004.87	\$83,062.91	\$0.00	\$28,941.96	\$0.00	\$30.82	\$280.01	7	16	18	11/28/2025	VIE TOWN BOARD TRUST

Welcome Hardman, Corine | Last logged on at 11/24/2025 10:15:00 AM

Quarterly Summary

Employer Information

Employer ID: 803522008  
FEIN: 34-6002946  
Account Status: Active

Business Name: VIENNA TOWNSHIP BOARD OF TRUSTEES  
DBA Name:  
Reporting Type: Reimbursable

Current UI Tax Rate: 0.00 %  
Employment Type: Public Entity or Indian Tri  
Liability Date: 04/01/1991

Quarterly Calculations   File Details   Employee Details   Report History   Workflow History

Search Criteria

Report Year: 2025   Report Quarter: 1

Search

Search Results

This screen shows the reporting history for the year and quarter selected. To view document of the information select the View link. To view the wage detail information for each report select Report columns.

Reports

Submission Type	Report Year	Report Quarter	Total Wages	Excess Wages	Out of State Wages	Taxable Wages	UI Tax	Interest	Penalty	# Employees Month 1	# Employees Month 2	# Employees Month 3	Submitted On	Submitted By
Original	2025	1	\$95,187.62	\$33,867.98	\$0.00	\$61,319.64	\$0.00	\$17.16	\$237.97	9	16	10	11/28/2025	VIENNA TOWNSHIP BOARD TRUSTEE

Quarterly Summary

Employer Information

Employer ID: 803522008  
FEIN: 94-6002946  
Account Status: Active

Business Name: VIENNA TOWNSHIP BOARD OF TRUSTEES  
DBA Name:  
Reporting Type: Reimbursable

Current UI Tax Rate: 0.00 %  
Employment Type: Public Entity or Indian Tri  
Liability Date: 04/01/1991

Quarterly Calculations   File Details   Employee Details   Report History   Workflow History

Search Criteria

Report Year: 2025

Report Quarter: 2

Search

Search Results

This screen shows the reporting history for the year and quarter selected. To view document of the information select the View link. To view the wage detail information for each report select 1 Report columns.

Reports

Submission Type	Report Year	Report Quarter	Total Wages	Excess Wages	Out of State Wages	Taxable Wages	UI Tax	Interest	Penalty	# Employees Month 1	# Employees Month 2	# Employees Month 3	Submitted On	Submitted By
Original	2025	2	\$90,992.25	\$54,671.99	\$0.00	\$36,320.26	\$0.00	\$0.06	\$227.48	10	16	16	11/28/2025	VIEN TOWNSI BOARD TRUSTE

Quarterly Summary

Employer Information

Employer ID: 803522008  
 FEIN: 34-6002946  
 Account Status: Active

Business Name: VIENNA TOWNSHIP BOARD OF TRUSTEES  
 DBA Name:  
 Reporting Type: Reimbursable

Current UI Tax Rate: 0.00 %  
 Employment Type: Public Entity or Indian T  
 Liability Date: 04/01/1991

Quarterly Calculations   File Details   Employee Details   Report History   Workflow History

Search Criteria

Report Year: 2025   Report Quarter: 3

Search Results

This screen shows the reporting history for the year and quarter selected. To view document of the information select the View link. To view the wage detail information for each report select the Report columns.

Reports

Submission Type	Report Year	Report Quarter	Total Wages	Excess Wages	Out of State Wages	Taxable Wages	UI Tax	Interest	Penalty	# Employees Month 1	# Employees Month 2	# Employees Month 3	Submitted On	Submitted By
Original	2025	3	\$105,035.74	\$76,145.74	\$0.00	\$28,890.00	\$0.00	\$0.00	\$262.59	20	24	21	11/28/2025	VIE TOWNSHIP BOARD OF TRUSTEES



**Department of  
Taxation**

Tax.Ohio.gov

OH|TAX eServices

Withholding 501 Return Submission

Reporting Period: 1/1/2025 - 12/31/2025

Date Printed: 11/21/2025

**Filing Information**

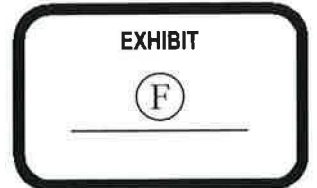
**Company Name:** VIENNA TOWNSHIP TRUSTEE

**Account Number:** 51-318730

**Filed By:** Heidi Brown

**Date Filed:** November 21, 2025

**Confirmation Code:** 0-007-025-624



**Return Information**

Ohio Employer Withholding Amount	\$657.82
Interest	\$5.34
Penalty	\$0.00
Total Due	\$663.16



**Filing Information**

**Company Name:** VIENNA TOWNSHIP TRUSTEE

**Account Number:** 51-318730

**Filed By:** Heidi Brown

**Date Filed:** November 21, 2025

**Confirmation Code:** 0-006-971-951

**Return Information**

Ohio Employer Withholding Amount	\$651.05
Interest	\$9.56
Penalty	\$0.00
Total Due	\$660.61



**Department of  
Taxation**

Tax.Ohio.gov

OH|TAX eServices

Withholding 501 Return Submission

Reporting Period: 1/1/2025 - 12/31/2025

Date Printed: 11/21/2025

**Filing Information**

**Company Name:** VIENNA TOWNSHIP TRUSTEE

**Account Number:** 51-318730

**Filed By:** Heidi Brown

**Date Filed:** November 21, 2025

**Confirmation Code:** 0-007-036-068

**Return Information**

Ohio Employer Withholding Amount	\$875.24
Interest	\$18.80
Penalty	\$0.00
Total Due	\$894.04



**Department of  
Taxation**

Tax.Ohio.gov

OH|TAX eServices  
Withholding 501 Return Submission  
Reporting Period: 1/1/2025 - 12/31/2025  
Date Printed: 11/21/2025

**Filing Information**

**Company Name:** VIENNA TOWNSHIP TRUSTEE

**Account Number:** 51-318730

**Filed By:** Heidi Brown

**Date Filed:** November 21, 2025

**Confirmation Code:** 0-007-074-226

**Return Information**

Ohio Employer Withholding Amount	\$713.16
Interest	\$20.17
Penalty	\$0.00
Total Due	\$733.33



**Department of  
Taxation**

Tax.Ohio.gov

OH|TAX eServices  
Withholding 501 Return Submission  
Reporting Period: 1/1/2025 - 12/31/2025  
Date Printed: 11/21/2025

**Filing Information**

**Company Name:** VIENNA TOWNSHIP TRUSTEE

**Account Number:** 51-318730

**Filed By:** Heidi Brown

**Date Filed:** November 21, 2025

**Confirmation Code:** 0-007-073-700

**Return Information**

Ohio Employer Withholding Amount	\$671.03
Interest	\$23.24
Penalty	\$0.00
Total Due	\$694.27



**Department of  
Taxation**

Tax.Ohio.gov

OH|TAX eServices

Withholding 501 Return Submission

Reporting Period: 1/1/2025 - 12/31/2025

Date Printed: 11/21/2025

**Filing Information**

**Company Name:** VIENNA TOWNSHIP TRUSTEE

**Account Number:** 51-318730

**Filed By:** Heidi Brown

**Date Filed:** November 21, 2025

**Confirmation Code:** 0-007-060-410

**Return Information**

Ohio Employer Withholding Amount	\$787.71
Interest	\$42.98
Penalty	\$0.00
Total Due	\$830.69

# FERGUSON® WATERWORKS

3845 GROVEPORT RD  
COLUMBUS, OH 43207-5126

Please contact with Questions:  
614-497-2323

19485 1 MB 0.672 E0011X I0012 D14710687203 S2 P10927778 0001:0001



TOWNSHIP OF VIENNA  
PO BOX 593  
VIENNA OH 44473-0593

## STATEMENT

AMOUNT DUE 295.00	DATE 10/31/25	CUSTOMER 35692	PAGE 1 of 1
AMOUNT PAID	IMPORTANT TO ENSURE PROPER CREDIT RETURN THIS STUB WITH YOUR CHECK TO:		

MASTER ACCOUNT NUMBER: 632981

EXHIBIT

G

FERGUSON WATERWORKS #527  
PO BOX 644054  
PITTSBURGH, PA 15264-4054

PLEASE INDICATE INVOICES  
TO WHICH PAYMENT APPLIES

INVOICE DATE	INVOICE NUMBER	CUST. ORDER NO.	CURRENT	PAST DUE	INV. DATE	INVOICE NUMBER	✓	AMOUNT
		Warehouse 527	Warehouse 527	Warehouse 527				
06/09/25	0973356	0973356		38.85	06/09/25	0973356		38.85
06/16/25	0975640	0975640		26.88	06/16/25	0975640		26.88
07/10/25	0981069	BONNIE BRAE		74.14	07/10/25	0981069		74.14
08/31/25	SC93918	SERV CHGE		2.10	08/31/25	SC93918		2.10
09/16/25	0997612	24-2025		53.74	09/16/25	0997612		53.74
09/16/25	0997683	24-2025		93.09	09/16/25	0997683		93.09
09/30/25	SC94312	SERV CHGE		2.10	08/30/25	SC94312		2.10
10/31/25	SC94676	SERV CHGE	4.30		10/31/25	SC94676		4.30
			4.30	290.70	<b>TOTAL AMOUNT DUE</b>			295.00

Due to the Thanksgiving holiday on Thursday, November 27th, please ensure all payments are submitted by Monday, November 24th.

All past due amounts are subject to a service charge of 1.5% per month, or the maximum allowed by law, if lower. If Buyer fails to pay within terms, then in addition to other remedies, Buyer agrees to pay Seller all costs of collection, including reasonable attorney fees. Complete terms and conditions are available upon request or at <https://www.ferguson.com/content/website-info/terms-of-sale>, incorporated by reference. Seller may convert checks to ACH.