

***PLEASANT VALLEY JOINT FIRE DISTRICT
UNION COUNTY, OHIO***

REGULAR AUDIT

For the Years Ended December 31, 2016 and 2015





Dave Yost • Auditor of State

Board of Trustees
Pleasant Valley Joint Fire Department
650 W. Main St
Plain City, OH 43064

We have reviewed the *Independent Auditor's Report* of the Pleasant Valley Joint Fire Department, Union County, prepared by Charles E. Harris & Associates, Inc., for the audit period January 1, 2015 through December 31, 2016. Based upon this review, we have accepted these reports in lieu of the audit required by Section 117.11, Revised Code. The Auditor of State did not audit the accompanying financial statements and, accordingly, we are unable to express, and do not express an opinion on them.

Our review was made in reference to the applicable sections of legislative criteria, as reflected by the Ohio Constitution, and the Revised Code, policies, procedures and guidelines of the Auditor of State, regulations and grant requirements. The Pleasant Valley Joint Fire Department is responsible for compliance with these laws and regulations.

A handwritten signature in black ink that reads "Dave Yost".

Dave Yost
Auditor of State

July 25, 2017

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**PLEASANT VALLEY JOINT FIRE DISTRICT
UNION COUNTY**

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INDEPENDENT AUDITOR'S REPORT

Pleasant Valley Joint Fire District
Union County
650 W Main Street
Plain City, Ohio 43064

To the Board of Trustees:

Report on the Financial Statements

We have audited the accompanying financial statements of the cash balances, receipts and disbursements by fund type, and related notes of the Pleasant Valley Joint Fire District, Union County, (the District) as of and for the years ended December 31, 2016 and 2015.

Management's Responsibility for the Financial Statements

Management is responsible for preparing and fairly presenting these financial statements in accordance with the financial reporting provisions Ohio Revised Code Section 117.38 and Ohio Administrative Code Section 117-2-03(D) permit; this responsibility includes designing, implementing and maintaining internal control relevant to preparing and fairly presenting financial statements free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to opine on these financial statements based on our audit. We audited in accordance with auditing standards generally accepted in the United States of America and the financial audit standards in the Comptroller General of the United States' *Government Auditing Standards*. Those standards require us to plan and perform the audit to reasonably assure the financial statements are free from material misstatement.

An audit requires obtaining evidence about financial statement amounts and disclosures. The procedures selected depend on our judgment, including assessing the risks of material financial statement misstatement, whether due to fraud or error. In assessing those risks, we consider internal control relevant to the District's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not to the extent needed to opine on the effectiveness of the District's internal control. Accordingly, we express no opinion. An audit also includes evaluating the appropriateness of management's accounting policies and the reasonableness of their significant accounting estimates, as well as our evaluation of the overall financial statement presentation.

We believe the audit evidence we obtained is sufficient and appropriate to support our audit opinions.

Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles

As described in Note 2 of the financial statements, the District prepared these financial statements using the accounting basis permitted by the financial reporting provisions of Ohio Revised Code Section 117.38 and Ohio Administrative Code Section 117-2-03(D), which is an accounting basis other than accounting principles generally accepted in the United States of America (GAAP), to satisfy these requirements.

Although the effects on the financial statements of the variances between the regulatory accounting basis and GAAP are not reasonably determinable, we presume they are material.

Though the District does not intend these statements to conform to GAAP, auditing standards generally accepted in the United States of America require us to include an adverse opinion on GAAP. However, the adverse opinion does not imply the amounts reported are materially misstated under the accounting basis Ohio Revised Code Section 117.38 and Ohio Administrative Code Section 117-2-03(D) permit. Our opinion on this accounting basis is in the *Opinion on Regulatory Basis of Accounting* paragraph below.

Adverse Opinion on U.S. Generally Accepted Accounting Principles


In our opinion, because of the significance of the matter discussed in the *Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles* paragraph, the financial statements referred to above do not present fairly, in accordance with accounting principles generally accepted in the United States of America, the financial position of the District as of December 31, 2016 and 2015, or changes in financial position thereof for the years then ended.

Opinion on Regulatory Basis of Accounting

In our opinion, the financial statements referred to above present fairly, in all material respects, the combined cash balances of the Pleasant Valley Joint Fire District, Union County as of December 31, 2016 and 2015, and its combined cash receipts and disbursements for the years then ended in accordance with the financial reporting provisions Ohio Revised Code Section 117.38 and Ohio Administrative Code Section 117-2-03(D) permit, described in Note 2.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated June 15, 2017, on our consideration of the District's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements and other matters. That report describes the scope of our internal control testing over financial reporting and compliance, and the results of that testing, and does not opine on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the District's internal control over financial reporting and compliance.



Charles E. Harris & Associates, Inc.
June 15, 2017

PLEASANT VALLEY JOINT FIRE DISTRICT
UNION COUNTY
Combined Statement of Receipts, Disbursements and
Changes In Fund Balances (Regulatory Cash Basis)
All Governmental Fund Types
For the Year Ended December 31, 2016

	Governmental Fund Types			Totals (Memorandum Only)
	General	Special Revenue	Debt Service	
Cash Receipts				
Property and Other Local Taxes	\$ 2,578,344	\$ -	\$ -	\$ 2,578,344
Charges for Services	15,500	179,471	-	194,971
Intergovernmental	91,836	5,777	-	97,613
Miscellaneous	22,420	1,538	-	23,958
<i>Total Cash Receipts</i>	<u>2,708,100</u>	<u>186,786</u>	<u>-</u>	<u>2,894,886</u>
Cash Disbursements				
Current Disbursements:				
Security of Persons and Property	2,020,222	80,885	-	2,101,107
General Government	155,267	-	-	155,267
Capital Outlay	30,098	-	-	30,098
<i>Total Cash Disbursements</i>	<u>2,205,587</u>	<u>80,885</u>	<u>-</u>	<u>2,286,472</u>
<i>Net Change in Fund Cash Balance</i>	502,513	105,901	-	608,414
<i>Fund Cash Balances, January 1</i>	<u>1,809,609</u>	<u>207,757</u>	<u>161,966</u>	<u>2,179,332</u>
Fund Cash Balances, December 31				
Restricted	-	313,659	-	313,659
Assigned	-	-	161,966	161,966
Unassigned	2,312,121	-	-	2,312,121
<i>Fund Cash Balances, December 31</i>	<u>\$ 2,312,121</u>	<u>\$ 313,659</u>	<u>\$ 161,966</u>	<u>\$ 2,787,746</u>

The notes to the financial statements are an integral part of this statement.

PLEASANT VALLEY JOINT FIRE DISTRICT
UNION COUNTY
Combined Statement of Receipts, Disbursements and
Changes In Fund Balances (Regulatory Cash Basis)
All Governmental Fund Types
For the Year Ended December 31, 2015

	Governmental Fund Types			Totals (Memorandum Only)
	General	Special Revenue	Debt Service	
Cash Receipts				
Property and Other Local Taxes	\$ 2,008,062	\$ -	\$ -	\$ 2,008,062
Charges for Services	15,500	173,156	-	188,656
Intergovernmental	282,959	20,600	-	303,559
Earnings on Investments	87	-	-	87
Miscellaneous	5,682	13,756	-	19,438
<i>Total Cash Receipts</i>	<u>2,312,290</u>	<u>207,512</u>	<u>-</u>	<u>2,519,802</u>
Cash Disbursements				
Current Disbursements:				
Security of Persons and Property	1,917,285	89,135	-	2,006,420
General Government	122,345	13,646	-	135,991
Capital Outlay	6,986	-	-	6,986
Debt Service:				
Principal Retirement	-	-	735,000	735,000
Interest and Fiscal Charges	-	-	44,982	44,982
<i>Total Cash Disbursements</i>	<u>2,046,616</u>	<u>102,781</u>	<u>779,982</u>	<u>2,929,379</u>
<i>Excess Receipts Over (Under) Disbursements</i>	265,674	104,731	(779,982)	(409,577)
Other Financing Receipts (Disbursements)				
Transfers In	-	-	610,000	610,000
Transfers Out	(410,000)	(200,000)	-	(610,000)
Other Financing Sources	-	-	161,528	161,528
<i>Total Other Financing Receipts (Disbursements)</i>	<u>(410,000)</u>	<u>(200,000)</u>	<u>771,528</u>	<u>161,528</u>
<i>Net Change in Fund Cash Balance</i>	(144,326)	(95,269)	(8,454)	(248,049)
<i>Fund Cash Balances, January 1</i>	<u>1,953,935</u>	<u>303,026</u>	<u>170,420</u>	<u>2,427,381</u>
Fund Cash Balances, December 31				
Restricted	-	207,757	-	207,757
Assigned	-	-	161,966	161,966
Unassigned	1,809,609	-	-	1,809,609
<i>Fund Cash Balances, December 31</i>	<u>\$ 1,809,609</u>	<u>\$ 207,757</u>	<u>\$ 161,966</u>	<u>\$ 2,179,332</u>

The notes to the financial statements are an integral part of this statement.

Pleasant Valley Joint Fire District
Union County
Notes to the Financial Statements
For the Year Ended December 31, 2016 and 2015

Note 1 – Reporting Entity

The constitution and laws of the State of Ohio establish the rights and privileges of Pleasant Valley Joint Fire District, Union County, (the District) as a body corporate and politic. A five member Board of Trustees governs the District. Each political division subdivision within the District appoints one member. Those subdivisions are the Village of Plain City, Canaan and Darby Townships located in Madison County, and the Village of Unionville Center and Darby Township located in Union County. The District provides fire protection and rescue services, ambulance and EMS services within the District and by contract to areas outside the District.

The District’s management believes these financial statements present all activities for which the District is financially accountable.

Note 2 – Summary of Significant Accounting Policies

Basis of Presentation

The District’s financial statements consist of a combined statement of receipts, disbursements and changes in fund balances (regulatory cash basis) for all governmental fund types which are organized on a fund type basis.

Fund Accounting

The District uses funds to maintain its financial records during the year. A fund is defined as a fiscal and accounting entity with a self-balancing set of accounts. The funds of the District are presented below:

General Fund: The General Fund accounts for and reports all financial resources not accounted for and reported in another fund. The general fund balance is available to the District for any purpose provided it is expended or transferred according to the general laws of Ohio.

Special Revenue Funds: These funds account for and report the proceeds of specific revenue sources that are restricted or committed to expenditure for specified purposes other than debt service or capital projects. The District had the following significant Special Revenue Fund:

Ambulance and Emergency Medical Fund – The fund receives revenue from billing for emergency runs. This revenue is used for the payment of emergency medical apparatus and equipment, management, EMS training, maintenance and operation of ambulance, and emergency medical services for the District.

Debt Service Funds: These funds account for and report financial resources that are restricted, committed, or assigned to expenditure for principal and interest. These funds originally accumulated resources to pay lease payments related to the new Fire Station and significant equipment purchases. Funds in this account are now earmarked for future debt associated with similar purchases made by the District.

Pleasant Valley Joint Fire District
Union County
Notes to the Financial Statements
For the Year Ended December 31, 2016 and 2015

Note 2 – Summary of Significant Accounting Policies (Continued)

Basis of Accounting

These financial statements follow the accounting basis permitted by the financial reporting provisions of Ohio Revised Code Section 117.38 and Ohio Administrative Code Section 117-2-03 (D). This basis is similar to the cash receipts and disbursements accounting basis. The Board recognizes receipts when received in cash rather than when earned, and recognizes disbursements when paid rather than when a liability is incurred. Budgetary presentations report budgetary expenditures when a commitment is made (i.e., when an encumbrance is approved).

These statements include adequate disclosure of material matters, as the financial reporting provisions of Ohio Revised Code Section 117.38 and Ohio Administrative Code Section 117-2-03 (D) permit.

Budgetary Process

The Ohio Revised Code requires that each fund be budgeted annually.

Appropriations Budgetary expenditures (that is, disbursements and encumbrances) may not exceed appropriations at the object level of control and appropriations may not exceed estimated resources. The Board of Trustees must annually approve appropriation measures and subsequent amendments. Appropriations lapse at year end.

Estimated Resources Estimated resources include estimates of cash to be received (budgeted receipts) plus cash on hand as of January 1. The County Budget Commission must approve estimated resources.

Encumbrances The Ohio Revised Code requires the District to reserve (encumber) appropriations when individual commitments are made. Encumbrances outstanding at year end are carried over, and need not be re-appropriated.

Capital Assets

The District records disbursements for acquisitions of property, plant, and equipment when paid. The accompanying financial statements do not report these items as assets.

Accumulated Leave

In certain circumstances, such as upon leaving employment, employees are entitled to cash payments for unused leave. The financial statements do not include a liability for unpaid leave.

Pleasant Valley Joint Fire District
Union County
Notes to the Financial Statements
For the Year Ended December 31, 2016 and 2015

Note 2 – Summary of Significant Accounting Policies (Continued)

Fund Balance

Fund balance is divided into five classifications based primarily on the extent to which the District must observe constraints imposed upon the use of its governmental-fund resources. The classifications are as follows:

Nonspendable The District classifies assets as *nonspendable* when legally or contractually required to maintain the amounts intact.

Restricted Fund balance is *restricted* when constraints placed on the use of resources are either externally imposed by creditors (such as through debt covenants), grantors, contributors, or laws or regulations of other governments; or is imposed by law through constitutional provisions.

Committed The Trustees can *commit* amounts via formal action (resolution). The District must adhere to these commitments unless the Trustees amend the resolution. Committed fund balance also incorporates contractual obligations to the extent that existing resources in the fund have been specifically committed to satisfy contractual requirements.

Assigned Assigned fund balances are intended for specific purposes but do not meet the criteria to be classified as *restricted* or *committed*. Governmental funds other than the general fund report all fund balances as *assigned* unless they are restricted or committed. In the general fund, *assigned* amounts represent intended uses established by District Trustees or a District official delegated that authority by resolution, or by State Statute. The Board may also assign fund balance as they do when appropriating fund balance to cover a gap between estimated revenues and appropriations in the subsequent year's appropriated budget in the General Fund

Unassigned Unassigned fund balance is the residual classification for the general fund and includes amounts not included in the other classifications. In other governmental funds, the unassigned classification is used only to report a deficit balance.

The District applies restricted resources first when expenditures are incurred for purposes for which either restricted or unrestricted (committed, assigned, and unassigned) amounts are available. Similarly, within unrestricted fund balance, committed amounts are reduced first followed by assigned, and then unassigned amounts when expenditures are incurred for purposes for which amounts in any of the unrestricted fund balance classifications could be used.

Pleasant Valley Joint Fire District
Union County
Notes to the Financial Statements
For the Year Ended December 31, 2016 and 2015

Note 3 – Budgetary Activity

Budgetary activity for the years ending 2016 and 2015 follows:

2016 Budgeted vs. Actual Receipts

Fund Type	Budgeted Receipts	Actual Receipts	Variance
General	\$2,615,187	\$2,708,100	\$92,913
Special Revenue	158,150	186,786	28,636
Debt Service	6	-	(6)
Total	\$2,773,343	\$2,894,886	\$121,543

2016 Budgeted vs. Actual Budgetary Basis Disbursements

Fund Type	Appropriation Authority	Budgetary Disbursements	Variance
General	\$4,382,000	\$2,205,587	\$2,176,413
Special Revenue	340,000	80,885	259,115
Debt Service	161,966	-	161,966
Total	\$4,883,966	\$2,286,472	\$2,597,494

2015 Budgeted vs. Actual Receipts

Fund Type	Budgeted Receipts	Actual Receipts	Variance
General	2,269,128	2,312,290	43,162
Special Revenue	140,240	207,513	67,273
Debt Service	610,000	771,528	161,528
Total	\$3,019,368	\$3,291,331	\$271,963

2015 Budgeted vs. Actual Budgetary Basis Disbursements

Fund Type	Appropriation Authority	Budgetary Disbursements	Variance
General	4,026,224	2,456,616	1,569,608
Special Revenue	423,156	302,781	120,375
Debt Service	780,000	779,982	18
Total	\$5,229,380	\$3,539,379	\$1,690,001

Pleasant Valley Joint Fire District
Union County
Notes to the Financial Statements
For the Year Ended December 31, 2016 and 2015

Note 4 – Deposits and Investments

The District maintains a deposit and investments pool all funds use. The Ohio Revised Code prescribes allowable deposits and investments. The carrying amount of deposits and investments at December 31 was as follows:

	<u>2016</u>	<u>2015</u>
Demand deposits	\$2,787,746	\$2,179,332

Deposits

Deposits are insured by the Federal Depository Insurance Corporation or collateralized by the financial institution's public entity deposit pool.

Note 5 – Taxes

Property Taxes

Real property taxes become a lien on January 1 preceding the October 1 date for which the Trustees adopted tax rates. The State Board of Tax Equalization adjusts these rates for inflation. Property taxes are also reduced for applicable homestead and rollback deductions. The financial statements include homestead and rollback amounts the State pays as Intergovernmental Receipts. Payments are due to the County by December 31. If the property owner elects to pay semiannually, the first half is due December 31. The second half payment is due the following June 20.

Public utilities are also taxed on personal and real property located within the District. The County is responsible for assessing property, and for billing, collecting, and distributing all property taxes on behalf of the District.

Note 6 – Risk Management

Workers' Compensation

Coverage is provided by the State of Ohio. The District pays the State Workers' Compensation System a premium based on a rate per \$100 of salaries. This rate is calculated based on accident history and administrative costs (if material).

Commercial Insurance

The District has obtained commercial insurance for the following risks:

- Comprehensive property and general liability;
- Vehicles; and
- Errors and omissions.

Settlement amounts did not exceed insurance coverage for the past three fiscal years. There were no significant reductions in coverage from prior year.

Pleasant Valley Joint Fire District
Union County
Notes to the Financial Statements
For the Year Ended December 31, 2016 and 2015

Note 6 – Risk Management (Continued)

Risk Pool Membership

The District is a member of the Ohio Public Employees Consortium Healthcare Cooperative in order to maintain an affordable medium to provide healthcare insurance to employees. Health, dental, and life insurance are provided to all full-time employees with the addition of vision insurance being provided to the administrative staff.

Note 7 – Defined Benefit Pension Plans

Ohio Police and Fire Retirement System

The District's certified Fire Fighters belong to the Police and Fire Pension Fund (OP&F). OP&F is a cost-sharing, multiple-employer plan. The Ohio Revised Code prescribes this plan's benefits, which include postretirement healthcare and survivor and disability benefits.

The Ohio Revised Code prescribes contribution rates. For 2016, OP&F participants are to contribute 12.25% of their wages to the pension system. The firefighters pay 2.25% of the legislated amount and the Fire District funds the remaining 10% of this expense on their behalf. The District's 2016 pension contribution, which is required to be contributed to OP&F, is an amount equal to 24% of full-time fire fighters' wages. The District has paid all contributions required through December 31, 2016.

Ohio Public Employees Retirement System

Two District employees belong to the Ohio Public Employees Retirement System (OPERS) in 2016 and 2015. OPERS is a cost-sharing, multiple-employer plan. The Ohio Revised Code prescribes this plan's benefits, which include postretirement healthcare and survivor and disability benefits.

The Ohio Revised Code also prescribes contribution rates. OPERS members were required to contribute 10%, of their gross salaries and the District contributed an amount equaling 14%, of participants' gross salaries. One employee received 8 ½% of their 10% contribution paid by the District on their behalf as part of their negotiated compensation. The other employee paid the entire amount of the employee share. The District has paid all contributions required through December 31, 2016.

Social Security

All other District employees contributed to Social Security. This plan provides retirement benefits, including survivor and disability benefits to participants.

Employees contributed 6.2 percent of their gross salaries. The District has paid all contributions required through December 31, 2016.

Pleasant Valley Joint Fire District
Union County
Notes to the Financial Statements
For the Year Ended December 31, 2016 and 2015

Note 8 - Postemployment Benefits

Both OP&F and OPERS offer cost-sharing, multiple-employer defined benefit postemployment plans, which include multiple health care plans including medical coverage, prescription drug coverage, deposits to a Health Reimbursement Arrangement and Medicare Part B premium reimbursements, to qualifying benefit recipients. OP&F contributes 0.5 percent of the employer contribution to fund these benefits, and OPERS contributes 2 percent to fund these benefits.

Note 9 – Debt

The District paid off a capitalized lease in 2015. At December 31, 2016 the District has no outstanding debt.

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Charles E. Harris & Associates, Inc.
Certified Public Accountants

**INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER FINANCIAL
REPORTING AND ON COMPLIANCE AND OTHER MATTERS REQUIRED BY
GOVERNMENT AUDITING STANDARDS**

Pleasant Valley Joint Fire District
Union County
650 W Main Street
Plain City, Ohio 43064

To the Board of Trustees:

We have audited, in accordance with auditing standards generally accepted in the United States and the Comptroller General of the United States' *Government Auditing Standards*, the financial statements of the cash balances, receipts and disbursements of the Pleasant Valley Joint Fire District, Union County, (the District) as of and for the years ended December 31, 2016 and 2015, and the related notes to the financial statements and have issued our report thereon dated June 15, 2017, wherein we noted the District followed financial reporting provisions Ohio Revised Code Section 117.38 and Ohio Administrative Code Section 117-2- 03(D) permits.

Internal Control Over Financial Reporting

As part of our financial statement audit, we considered the District's internal control over financial reporting (internal control) to determine the audit procedures appropriate in the circumstances to the extent necessary to support our opinions on the financial statements, but not to the extent necessary to opine on the effectiveness of the District's internal control. Accordingly, we have not opined on it.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, when performing their assigned functions, to prevent, or detect and timely correct misstatements. A *material weakness* is a deficiency, or combination of internal control deficiencies resulting in a reasonable possibility that internal control will not prevent or detect and timely correct a material misstatement of the District's financial statements. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all internal control deficiencies that might be material weaknesses or significant deficiencies. Given these limitations, we did not identify any deficiencies in internal control that we consider material weaknesses. However, unidentified material weaknesses may exist.

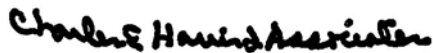
Compliance and Other Matters

As part of reasonably assuring whether the District's financial statements are free of material misstatement, we tested its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could directly and materially affect the determination of financial statement amounts. However, opining on compliance with those provisions was not an objective of our audit and accordingly, we do not express an opinion. The results of our tests disclosed no instances of noncompliance or other matters we must report under *Government Auditing Standards*.

We did note a certain matter not requiring inclusion in this report that we reported to the District's management in a separate letter dated June 15, 2017.

Purpose of this Report

This report only describes the scope of our internal control and compliance testing and our testing results, and does not opine on the effectiveness of the District's internal control or on compliance. This report is an integral part of an audit performed under *Government Auditing Standards* in considering the District's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.



Charles E. Harris and Associates, Inc.
June 15, 2017



Dave Yost • Auditor of State

PLEASANT VALLEY JOINT FIRE DISTRICT

UNION COUNTY

CLERK'S CERTIFICATION

This is a true and correct copy of the report which is required to be filed in the Office of the Auditor of State pursuant to Section 117.26, Revised Code, and which is filed in Columbus, Ohio.

Susan Babbitt

CLERK OF THE BUREAU

CERTIFIED
AUGUST 8, 2017