



Dave Yost • Auditor of State

**SILVERCREEK TOWNSHIP
GREENE COUNTY**

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Dave Yost • Auditor of State

INDEPENDENT AUDITOR'S REPORT

Silvercreek Township
Greene County
3 N. Sycamore Street
Jamestown, Ohio 45335

To the Board of Trustees:

Report on the Financial Statements

We have audited the accompanying financial statements and related notes of Silvercreek Township, Greene County, (the Township) as of and for the years ended December 31, 2014 and 2013.

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 Township'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 Township'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 opinion.

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

As described in Note 1 of the financial statements, the Township 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.

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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 Township 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 Township as of December 31, 2014 and 2013, 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 Silvercreek Township, Greene County as of December 31, 2014 and 2013, 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 1.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated September 29, 2015, on our consideration of the Township'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 Township's internal control over financial reporting and compliance.



Dave Yost
Auditor of State
Columbus, Ohio

September 29, 2015

**SILVERCREEK TOWNSHIP
GREENE COUNTY**

**COMBINED STATEMENT OF CASH RECEIPTS, CASH DISBURSEMENTS,
AND CHANGES IN FUND CASH BALANCES
ALL GOVERNMENTAL FUND TYPES
FOR THE YEAR ENDED DECEMBER 31, 2014**

| | <u>Governmental Fund Types</u> | | | Totals (Memorandum Only) |
|--|--------------------------------|----------------------------|------------------|---|
| | <u>General</u> | <u>Special Revenue</u> | <u>Permanent</u> | |
| Cash Receipts: | | | | |
| Property and Other Local Taxes | \$58,428 | \$173,386 | | \$231,814 |
| Charges for Services | | 100,007 | | 100,007 |
| Licenses, Permits and Fees | 7,585 | 33,850 | | 41,435 |
| Intergovernmental | 26,158 | 134,217 | | 160,375 |
| Earnings on Investments | 180 | 106 | \$9 | 295 |
| Miscellaneous | 1,059 | 22,766 | | 23,825 |
| Total Cash Receipts | <u>93,410</u> | <u>464,332</u> | <u>9</u> | <u>557,751</u> |
| Cash Disbursements: | | | | |
| Current: | | | | |
| General Government | 200,944 | 2,846 | | 203,790 |
| Public Safety | | 207,290 | | 207,290 |
| Public Works | | 154,787 | | 154,787 |
| Health | 1,367 | 11,574 | | 12,941 |
| Capital Outlay | 55,145 | 55,802 | | 110,947 |
| Total Cash Disbursements | <u>257,456</u> | <u>432,299</u> | | <u>689,755</u> |
| Net Change in Fund Cash Balances | <u>(164,046)</u> | <u>32,033</u> | <u>9</u> | <u>(132,004)</u> |
| Fund Cash Balance, January 1 | <u>245,221</u> | <u>685,265</u> | <u>12,215</u> | <u>942,701</u> |
| Fund Cash Balance, December 31: | | | | |
| Non-spendable | | | 1,150 | 1,150 |
| Restricted: | | | | |
| Restricted for: | | | | |
| Cemetery | | 167,586 | 11,074 | 178,660 |
| EMS | | 134,743 | | 134,743 |
| Fire Operations | | 29,910 | | 29,910 |
| Road and Bridge | | 385,059 | | 385,059 |
| Assigned | 81,175 | | | 81,175 |
| Fund Cash Balance, December 31 | <u>\$81,175</u> | <u>\$717,298</u> | <u>\$12,224</u> | <u>\$810,697</u> |

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

**SILVERCREEK TOWNSHIP
GREENE COUNTY**

**COMBINED STATEMENT OF CASH RECEIPTS, CASH DISBURSEMENTS, AND CHANGES IN FUND CASH BALANCES
ALL GOVERNMENTAL FUND TYPES
FOR THE YEAR ENDED DECEMBER 31, 2013**

| | <u>Governmental Fund Types</u> | | | | Totals (Memorandum Only) |
|---|--------------------------------|----------------------------|-----------------------------|------------------|---|
| | <u>General</u> | <u>Special Revenue</u> | <u>Capital Projects</u> | <u>Permanent</u> | |
| Cash Receipts: | | | | | |
| Property and Other Local Taxes | \$56,661 | \$168,023 | | | \$224,684 |
| Charges for Services | | 133,636 | | | 133,636 |
| Licenses, Permits and Fees | 8,528 | 20,400 | | | 28,928 |
| Intergovernmental | 186,437 | 135,326 | \$308,554 | | 630,317 |
| Earnings on Investments | 391 | 191 | | \$8 | 590 |
| Miscellaneous | 81 | 13,124 | | | 13,205 |
| Total Cash Receipts | <u>252,098</u> | <u>470,700</u> | <u>308,554</u> | <u>8</u> | <u>1,031,360</u> |
| Cash Disbursements: | | | | | |
| Current: | | | | | |
| General Government | 194,782 | 2,808 | | | 197,590 |
| Public Safety | | 202,700 | | | 202,700 |
| Public Works | | 236,798 | | | 236,798 |
| Health | 2,189 | 11,706 | | | 13,895 |
| Capital Outlay | 40,755 | 81,443 | 275,877 | | 398,075 |
| Total Cash Disbursements | <u>237,726</u> | <u>535,455</u> | <u>275,877</u> | | <u>1,049,058</u> |
| Total Receipts Over/(Under) Disbursements | <u>14,372</u> | <u>(64,755)</u> | <u>32,677</u> | <u>8</u> | <u>(17,698)</u> |
| Other Financing Receipts/(Disbursements): | | | | | |
| Transfers In | | 32,677 | | | 32,677 |
| Transfers Out | | | (32,677) | | (32,677) |
| Total Other Financing Receipts/(Disbursements) | | <u>32,677</u> | <u>(32,677)</u> | | |
| Net Change in Fund Cash Balances | <u>14,372</u> | <u>(32,078)</u> | | <u>8</u> | <u>(17,698)</u> |
| Fund Cash Balance, January 1 | <u>230,849</u> | <u>717,343</u> | | <u>12,207</u> | <u>960,399</u> |
| Fund Cash Balance, December 31: | | | | | |
| Non-spendable | | | | 1,150 | 1,150 |
| Restricted | | | | | |
| Restricted for: | | | | | |
| Cemetery | | 123,270 | | 11,065 | 134,335 |
| EMS | | 156,476 | | | 156,476 |
| Fire Operations | | 63,953 | | | 63,953 |
| Road and Bridge | | 341,566 | | | 341,566 |
| Assigned | 244,221 | | | | 244,221 |
| Unassigned | 1,000 | | | | 1,000 |
| Fund Cash Balance, December 31 | <u>\$245,221</u> | <u>\$685,265</u> | <u>\$0</u> | <u>\$12,215</u> | <u>\$942,701</u> |

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

**SILVERCREEK TOWNSHIP
GREENE COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2014 AND 2013**

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. Description of the Entity

The constitution and laws of the State of Ohio establish the rights and privileges of the Silvercreek Township, Greene County, (the Township) as a body corporate and politic. A publicly-elected three-member Board of Trustees directs the Township. The Township provides road and bridge maintenance, cemetery maintenance, fire protection and emergency medical services.

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

B. Accounting Basis

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.

C. Deposits and Investments

The Township's accounting basis includes investments as assets. This basis does not record disbursements for investment purchases or receipts for investment sales. This basis records gains or losses at the time of sale as receipts or disbursements, respectively.

D. Fund Accounting

The Township uses fund accounting to segregate cash and investments that are restricted as to use. The Township classifies its funds into the following types:

1. General Fund

The General Fund accounts for and reports all financial resources not accounted for and reported in another fund.

2. 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 Township had the following significant Special Revenue Funds:

Road and Bridge Fund - This fund receives property tax money for constructing, maintaining, and repairing Township roads and bridges.

Gasoline Tax Fund - This fund receives gasoline tax money to pay for constructing, maintaining, and repairing Township roads.

**SILVERCREEK TOWNSHIP
GREENE COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2014 AND 2013
(Continued)**

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Fire District Fund - This fund receives property tax money for providing Fire services.

Ambulance and Emergency Medical services – This fund receives charges related to ambulance and emergency medical service runs.

3. Capital Project Funds

This fund accounts for and report financial resources that are restricted, committed, or assigned to expenditure for capital outlays, including the acquisition or construction of capital facilities and other capital assets. The Township had the following significant capital project funds:

OPWC Fund - The Township received a grant from the State of Ohio to repair and replace infrastructure.

4. Permanent Funds

These funds account for and report resources that are restricted to the extent that only earnings, and not principal, may be used for purposes that support the reporting government's programs (for the benefit of the government or its citizenry). The Township had the following significant permanent fund:

Cemetery Endowment Fund – This fund receives interest earned on the nonexpendable corpus from a trust agreement. These earnings are used for the general maintenance and upkeep of the Township's cemetery.

E. Budgetary Process

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

1. Appropriations

Budgetary expenditures (that is, disbursements and encumbrances) may not exceed appropriations at the fund, function or 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.

2. Estimated Resources

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

3. Encumbrances

Encumbrances outstanding at year end are canceled, and re-appropriated in the subsequent year.

A summary of 2013 and 2014 budgetary activity appears in Note 3.

**SILVERCREEK TOWNSHIP
GREENE COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2014 AND 2013
(Continued)**

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

F. Fund Balance

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

1. Non-spendable

The Township classifies assets as *non-spendable* when legally or contractually required to maintain the amounts intact.

2. 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.

3. Committed

Trustees can *commit* amounts via formal action (resolution). The Township 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.

4. 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 Township Trustees or a Township official delegated that authority by resolution, or by State Statute.

5. 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 Township 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.

G. Property, Plant, and Equipment

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

**SILVERCREEK TOWNSHIP
GREENE COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2014 AND 2013
(Continued)**

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

H. 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.

2. EQUITY IN POOLED DEPOSITS AND INVESTMENTS

The Township 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:

| | 2013 | 2014 |
|-------------------------|-------------|-------------|
| Demand deposits | \$822,914 | \$690,825 |
| Certificates of deposit | 119,787 | 119,872 |
| Total deposits | \$942,701 | \$810,697 |

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

3. BUDGETARY ACTIVITY

Budgetary activity for the years ending December 31, 2014 and 2013 follows:

| 2014 Budgeted vs. Actual Receipts | | | |
|--|--------------------------|------------------------|-----------------|
| Fund Type | Budgeted Receipts | Actual Receipts | Variance |
| General | \$94,323 | \$93,410 | (\$913) |
| Special Revenue | 439,890 | 464,332 | 24,442 |
| Permanent Fund | | 9 | 9 |
| Total | \$534,213 | \$557,751 | \$23,538 |

| 2014 Budgeted vs. Actual Budgetary Basis Expenditures | | | |
|--|--------------------------------|-------------------------------|-----------------|
| Fund Type | Appropriation Authority | Budgetary Expenditures | Variance |
| General | \$338,544 | \$257,456 | \$81,088 |
| Special Revenue | 1,085,156 | 432,299 | 652,857 |
| Total | \$1,423,700 | \$689,755 | \$733,945 |

| 2013 Budgeted vs. Actual Receipts | | | |
|--|--------------------------|------------------------|-----------------|
| Fund Type | Budgeted Receipts | Actual Receipts | Variance |
| General | \$249,963 | \$252,098 | \$2,135 |
| Special Revenue | 454,200 | 503,377 | 49,177 |
| Capital Projects | 308,554 | 308,554 | |
| Permanent Fund | | 8 | 8 |
| Total | \$1,012,717 | \$1,064,037 | \$51,320 |

**SILVERCREEK TOWNSHIP
GREENE COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2014 AND 2013
(Continued)**

3. BUDGETARY ACTIVITY (Continued)

| 2013 Budgeted vs. Actual Budgetary Basis Expenditures | | | |
|--|------------------------------------|-----------------------------------|-----------------|
| Fund Type | Appropriation Authority | Budgetary Expenditures | Variance |
| General | \$430,812 | \$237,726 | \$193,086 |
| Special Revenue | 1,106,543 | 535,455 | 571,088 |
| Capital Projects | 308,554 | 308,554 | |
| Total | \$1,845,909 | \$1,081,735 | \$764,174 |

4. PROPERTY TAX

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 Township.

The County is responsible for assessing property, and for billing, collecting, and distributing all property taxes on behalf of the Township.

5. DEBT

Debt outstanding at December 31, 2014 was as follows:

| | Principal | Interest Rate |
|---------------|------------------|----------------------|
| Capital Lease | \$182,752 | 5.30% |
| Total | \$182,752 | |

The Township has a municipal lease purchase agreement with People's Bank (formerly Republic First National Corporation) for the purchase of a Fire Truck.

Amortization of the above debt, including interest, is scheduled as follows:

| Year ending December 31: | Capital Lease |
|---------------------------------|----------------------|
| 2015 | \$36,502 |
| 2016 | 36,502 |
| 2017 | 36,502 |
| 2018 | 36,502 |
| 2019 | 36,502 |
| 2020 | 36,502 |
| Total | \$219,012 |

**SILVERCREEK TOWNSHIP
GREENE COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2014 AND 2013
(Continued)**

6. RETIREMENT SYSTEMS

The Township's certified Fire Fighters belong to the Police and Fire Pension Fund (OP&F). Other employees belong to the Ohio Public Employees Retirement System (OPERS). OP&F and OPERS are cost-sharing, multiple-employer plans. The Ohio Revised Code prescribes these plans' benefits, which include postretirement healthcare and survivor and disability benefits.

The Ohio Revised Code also prescribes contribution rates. OP&F participants contributed 10% of their wages from January 1, 2013 through July 1, 2013; 10.75% from July 2, 2013 through July 1, 2014; and 11.5% from July 2, 2014 through December 31, 2014. For 2013 and 2014, the Township contributed to OP&F an amount equal to 24% of full-time fire fighters' wages. For 2013 and 2014, OPERS members contributed 10%, of their gross salaries and the Township contributed an amount equaling 14%, of participants' gross salaries. The Township has paid all contributions required through December 31, 2014.

7. RISK MANAGEMENT

Commercial Insurance

The Township has obtained commercial insurance for the following risks:

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

8. SUBSEQUENT EVENTS

On June 29th 2015 the township entered into a five year Lease Purchase Agreement with US Bank for the purchase of two life packs. The total principal borrowed is \$49,353 at 1.9% interest, with payments due quarterly.



Dave Yost • Auditor of State

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

Silvercreek Township
Greene County
3 N. Sycamore Street
Jamestown, Ohio 45335

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 Silvercreek Township, Greene County, (the Township) as of and for the years ended December 31, 2014 and 2013, and the related notes to the financial statements and have issued our report thereon dated September 29, 2015 wherein we noted the Township followed financial reporting provisions Ohio Revised Code Section 117.38 and Ohio Administrative Code Section 117-2-03(D) permit.

Internal Control Over Financial Reporting

As part of our financial statement audit, we considered the Township's internal control over financial reporting (internal control) to determine the audit procedures appropriate in the circumstances to the extent necessary to support our opinion on the financial statements, but not to the extent necessary to opine on the effectiveness of the Township'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 Township'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 Township'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*.

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 Township's internal control or on compliance. This report is an integral part of an audit performed under *Government Auditing Standards* in considering the Township's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

A handwritten signature in black ink that reads "Dave Yost". The signature is written in a cursive style with a large, looping "D" and "Y".

Dave Yost
Auditor of State
Columbus, Ohio

September 29, 2015



Dave Yost • Auditor of State

SILVERCREEK TOWNSHIP

GREENE 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
NOVEMBER 5, 2015**