



Dave Yost • Auditor of State

VILLAGE OF CHAUNCEY
ATHENS COUNTY

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Dave Yost • Auditor of State

INDEPENDENT AUDITOR'S REPORT

Village of Chauncey
Athens County
P.O. Box 227
Chauncey, Ohio 45719

To the Village Council:

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 Village of Chauncey, Athens County, Ohio (the Village), as of and for the years ended December 31, 2015 and 2014.

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 § 117.38 and Ohio Administrative Code § 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 Village'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 Village'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 1 of the financial statements, the Village prepared these financial statements using the accounting basis permitted by the financial reporting provisions of Ohio Revised Code § 117.38 and Ohio Administrative Code § 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 Village 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 § 117.38 and Ohio Administrative Code § 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 of 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 Village as of December 31, 2015 and 2014, 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 Village of Chauncey, Athens County, Ohio, as of December 31, 2015 and 2014, and its combined cash receipts and disbursements for the years then ended in accordance with the financial reporting provisions Ohio Revised Code § 117.38 and Ohio Administrative Code § 117-2-03 permits, described in Note 1.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated June 30, 2016, on our consideration of the Village'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 Village's internal control over financial reporting and compliance.



Dave Yost
Auditor of State
Columbus, Ohio

June 30, 2016

**VILLAGE OF CHAUNCEY
ATHENS COUNTY**

**COMBINED STATEMENT OF RECEIPTS, DISBURSEMENTS
AND CHANGES IN FUND BALANCES (CASH BASIS)
ALL GOVERNMENTAL FUND TYPES
FOR THE YEAR ENDED DECEMBER 31, 2015**

	General	Special Revenue	Totals (Memorandum Only)
Cash Receipts			
Property and Other Local Taxes	\$42,558	\$0	\$42,558
Intergovernmental	19,559	41,264	60,823
Fines, Licenses and Permits	736	0	736
Earnings on Investments	114	33	147
Miscellaneous	566	0	566
<i>Total Cash Receipts</i>	<u>63,533</u>	<u>41,297</u>	<u>104,830</u>
Cash Disbursements			
Current:			
Security of Persons and Property	8,800	0	8,800
Transportation	0	32,281	32,281
General Government	49,325	0	49,325
<i>Total Cash Disbursements</i>	<u>58,125</u>	<u>32,281</u>	<u>90,406</u>
<i>Excess of Receipts Over Disbursements</i>	<u>5,408</u>	<u>9,016</u>	<u>14,424</u>
<i>Fund Cash Balances, January 1</i>	<u>19,758</u>	<u>45,036</u>	<u>64,794</u>
Fund Cash Balances, December 31			
Restricted	0	54,052	54,052
Assigned	25,166	0	25,166
<i>Fund Cash Balances, December 31</i>	<u>\$25,166</u>	<u>\$54,052</u>	<u>\$79,218</u>

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

**VILLAGE OF CHAUNCEY
ATHENS COUNTY**

**COMBINED STATEMENT OF RECEIPTS, DISBURSEMENTS
AND CHANGES IN FUND BALANCES (CASH BASIS)
ALL PROPRIETARY AND FIDUCIARY FUND TYPES
FOR THE YEAR ENDED DECEMBER 31, 2015**

	Proprietary Fund Type	Fiduciary Fund Type	Totals
	Enterprise	Agency	(Memorandum Only)
Operating Cash Receipts			
Charges for Services	\$385,751	\$0	\$385,751
<i>Total Operating Cash Receipts</i>	<u>385,751</u>	<u>0</u>	<u>385,751</u>
Operating Cash Disbursements			
Personal Services	83,358	0	83,358
Employee Fringe Benefits	10,537	0	10,537
Contractual Services	121,104	0	121,104
Supplies and Materials	38,154	0	38,154
Other	41,568	0	41,568
<i>Total Operating Cash Disbursements</i>	<u>294,721</u>	<u>0</u>	<u>294,721</u>
<i>Operating Income</i>	<u>91,030</u>	<u>0</u>	<u>91,030</u>
Non-Operating Receipts (Disbursements)			
Miscellaneous Receipts	1,020	0	1,020
Principal Retirement	(60,959)	0	(60,959)
Interest and Other Fiscal Charges	(10,910)	0	(10,910)
<i>Total Non-Operating Receipts (Disbursements)</i>	<u>(70,849)</u>	<u>0</u>	<u>(70,849)</u>
<i>Excess Receipts Over Disbursements</i>	<u>20,181</u>	<u>0</u>	<u>20,181</u>
<i>Net Change in Fund Cash Balances</i>	20,181	0	20,181
<i>Fund Cash Balances, January 1</i>	<u>50,737</u>	<u>5</u>	<u>50,742</u>
<i>Fund Cash Balances, December 31</i>	<u><u>\$70,918</u></u>	<u><u>\$5</u></u>	<u><u>\$70,923</u></u>

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

**VILLAGE OF CHAUNCEY
ATHENS COUNTY**

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

	General	Special Revenue	Totals (Memorandum Only)
Cash Receipts			
Property and Other Local Taxes	\$42,263	\$0	\$42,263
Intergovernmental	18,841	39,194	58,035
Fines, Licenses and Permits	459	0	459
Earnings on Investments	98	49	147
Miscellaneous	5,598	963	6,561
<i>Total Cash Receipts</i>	<u>67,259</u>	<u>40,206</u>	<u>107,465</u>
Cash Disbursements			
Current:			
Security of Persons and Property	8,800	0	8,800
Transportation	0	41,718	41,718
General Government	62,181	0	62,181
<i>Total Cash Disbursements</i>	<u>70,981</u>	<u>41,718</u>	<u>112,699</u>
<i>Excess of Receipts (Under) Disbursements</i>	<u>(3,722)</u>	<u>(1,512)</u>	<u>(5,234)</u>
Other Financing Receipts (Disbursements)			
Transfers In	2,815	0	2,815
Transfers Out	0	(2,815)	(2,815)
<i>Total Other Financing Receipts (Disbursements)</i>	<u>2,815</u>	<u>(2,815)</u>	<u>0</u>
<i>Net Change in Fund Cash Balances</i>	(907)	(4,327)	(5,234)
<i>Fund Cash Balances, January 1</i>	<u>20,665</u>	<u>49,363</u>	<u>70,028</u>
Fund Cash Balances, December 31			
Restricted	0	45,036	45,036
Assigned	19,758	0	19,758
<i>Fund Cash Balances, December 31</i>	<u>\$19,758</u>	<u>\$45,036</u>	<u>\$64,794</u>

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

**VILLAGE OF CHAUNCEY
ATHENS COUNTY**

**COMBINED STATEMENT OF RECEIPTS, DISBURSEMENTS
AND CHANGES IN FUND BALANCES (CASH BASIS)
ALL PROPRIETARY AND FIDUCIARY FUND TYPES
FOR THE YEAR ENDED DECEMBER 31, 2014**

	Proprietary Fund Type	Fiduciary Fund Type	Totals
	Enterprise	Agency	(Memorandum Only)
Operating Cash Receipts			
Charges for Services	\$385,518	\$0	\$385,518
<i>Total Operating Cash Receipts</i>	<u>385,518</u>	<u>0</u>	<u>385,518</u>
Operating Cash Disbursements			
Personal Services	93,832	0	93,832
Employee Fringe Benefits	24,315	0	24,315
Contractual Services	167,828	0	167,828
Supplies and Materials	36,929	0	36,929
Other	75,825	0	75,825
<i>Total Operating Cash Disbursements</i>	<u>398,729</u>	<u>0</u>	<u>398,729</u>
<i>Operating Income (Loss)</i>	<u>(13,211)</u>	<u>0</u>	<u>(13,211)</u>
Non-Operating Receipts (Disbursements)			
Intergovernmental	65,000	0	65,000
Miscellaneous Receipts	2,360	0	2,360
Principal Retirement	(60,634)	0	(60,634)
Interest and Other Fiscal Charges	(11,670)	0	(11,670)
<i>Total Non-Operating Receipts (Disbursements)</i>	<u>(4,944)</u>	<u>0</u>	<u>(4,944)</u>
<i>Excess Receipts Over/(Under) Disbursements</i>	<u>(18,155)</u>	<u>0</u>	<u>(18,155)</u>
<i>Fund Cash Balances, January 1</i>	<u>68,892</u>	<u>5</u>	<u>68,897</u>
<i>Fund Cash Balances, December 31</i>	<u><u>\$50,737</u></u>	<u><u>\$5</u></u>	<u><u>\$50,742</u></u>

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

**VILLAGE OF CHAUNCEY
ATHENS COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2015 AND 2014**

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 Village of Chauncey, Athens County, Ohio (the Village), as a body corporate and politic. A publicly-elected six-member Council directs the Village. The Village provides water and sewer utilities and maintenance of Village streets. The Village contracts with the Athens County Sheriff's department to provide security of persons and property. The Village appropriates General Fund money to support a volunteer fire department.

The Village's management believes these financial statements present all activities for which the Village 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

The Village invests all available funds in an interest-bearing checking account.

D. Fund Accounting

The Village uses fund accounting to segregate cash and investments that are restricted as to use. The Village 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 Village had the following significant Special Revenue Funds:

Street Construction, Maintenance and Repair Fund - This fund receives gasoline tax and motor vehicle tax money for constructing, maintaining, and repairing Village streets.

**VILLAGE OF CHAUNCEY
ATHENS COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2015 AND 2014
(Continued)**

1. Summary of Significant Accounting Policies (Continued)

D. Fund Accounting (Continued)

3. Enterprise Funds

These funds account for operations that are similar to private business enterprises, where management intends to recover the significant costs of providing certain goods or services through user charges. The Village had the following significant Enterprise Funds:

Water Fund - This fund receives charges for services from residents to cover water service costs.

Sewer Fund - This fund receives charges for services from residents to cover sewer service costs.

4. Fiduciary Funds

Agency funds are purely custodial in nature and are used to hold resources for individuals, organizations or other governments. The Village disburses these funds as directed by the individual, organization or other government. The Village had the following significant Fiduciary Fund:

Mayor's Court - This fund accounts for the Mayor's Court activity of the Village. The Mayor's Court is no longer active; however, the fund was left open in case Mayor's Court is reinstated in the future.

E. Budgetary Process

The Ohio Revised Code requires that each fund (except certain agency funds) 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 Village Council must annually approve appropriation measures and subsequent amendments. Unencumbered appropriations lapse at year end.

2. Estimated Resources

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

3. Encumbrances

The Ohio Revised Code requires the Village to reserve (encumber) appropriations when individual commitments are made. Encumbrances outstanding at year end are carried over, and need not be reappropriated in the subsequent year.

A summary of 2015 and 2014 budgetary activity appears in Note 3.

VILLAGE OF CHAUNCEY
ATHENS COUNTY

NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2015 AND 2014
(Continued)

1. Summary of Significant Accounting Policies (Continued)

F. Fund Balance

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

1. 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.

2. 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 Village Trustees or a Village official delegated that authority by resolution, or by State Statute.

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

2. Equity in Pooled Deposits

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

	<u>2015</u>	<u>2014</u>
Demand deposits	<u>\$150,141</u>	<u>\$115,536</u>

Deposits: Deposits are insured by the Federal Deposit Insurance Corporation and collateralized by the financial institution's public entity deposit pool.

3. Budgetary Activity

Budgetary activity for the years ending December 31, 2015 and 2014 follows:

**VILLAGE OF CHAUNCEY
ATHENS COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2015 AND 2014
(Continued)**

3. Budgetary Activity (Continued)

2015 Budgeted vs. Actual Receipts			
Fund Type	Budgeted Receipts	Actual Receipts	Variance
General	\$87,000	\$63,533	(\$23,467)
Special Revenue	35,875	41,297	5,422
Enterprise	0	386,771	386,771
Total	<u>\$122,875</u>	<u>\$491,601</u>	<u>\$368,726</u>

2015 Budgeted vs. Actual Budgetary Basis Expenditures			
Fund Type	Appropriation Authority	Budgetary Expenditures	Variance
General	\$90,689	\$58,608	\$32,081
Special Revenue	37,929	32,619	5,310
Enterprise	394,549	368,404	26,145
Total	<u>\$523,167</u>	<u>\$459,631</u>	<u>\$63,536</u>

2014 Budgeted vs. Actual Receipts			
Fund Type	Budgeted Receipts	Actual Receipts	Variance
General	\$0	\$70,074	\$70,074
Special Revenue	0	40,206	40,206
Enterprise	0	452,878	452,878
Total	<u>\$0</u>	<u>\$563,158</u>	<u>\$563,158</u>

2014 Budgeted vs. Actual Budgetary Basis Expenditures			
Fund Type	Appropriation Authority	Budgetary Expenditures	Variance
General	\$87,329	\$71,314	\$16,015
Special Revenue	48,563	44,532	4,031
Enterprise	472,618	472,617	1
Total	<u>\$608,510</u>	<u>\$588,463</u>	<u>\$20,047</u>

Contrary to Ohio Rev. Code §§ 5705.36 and 5705.39, the Village did not certify to the County Auditor the total amount from all sources available for expenditures from each fund. In 2015, the Village failed to include Enterprise funds in the certification filed with the County Auditor. As a result, the appropriation authority exceeded estimated resources in all funds in 2014 and in the Water Operating and Sewer operating Funds in 2015. Further, budgetary information relating to these estimated receipts included in the accounting system was not based on approved certifications.

4. Property Tax

Real property taxes become a lien on January 1 preceding the October 1 date for which the Council 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.

**VILLAGE OF CHAUNCEY
ATHENS COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2015 AND 2014
(Continued)**

4. Property Tax (Continued)

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

5. Debt

Debt outstanding at December 31, 2015, was as follows:

	Principal	Interest Rate
Ohio Public Works Commission CT779	\$9,391	0%
Ohio Public Works Commission CR604	15,000	0%
Ohio Public Works Commission CR21A	68,726	0%
Ohio Public Works Commission CT68E	126,022	0%
Water System Revenue Bonds-02	23,000	8%
Water System Revenue Bonds-01	31,000	5%
Ohio Water Development Authority 3923	289,342	2%
Ohio Water Development Authority 4736	14,718	5%
Ohio Water Development Authority 5653	26,032	2%
Total	\$603,231	

Ohio Public Works Commission (OPWC) loans CT779, CR604, & CR21A relate to wastewater treatment plant/collection system and water system improvements. The Village will repay the interest free loans in semi-annual installments over 20 years. The Village will repay the loans from charges for sewer service revenue.

OPWC loan CT68E relates to water distribution system improvements. The Village will repay the interest free loan in semi-annual installments over 20 years. The Village will repay the loans from charges for water service revenue.

The Water System Revenue Bonds relate to improvements to the water distribution system for Village residents. The Village will repay bonds in semi-annual installments over 40 years from charges for water service revenue. The Village's taxing authority collateralized the bonds.

The Ohio Water Development Authority (OWDA) loan 3923 relates to a water distribution system improvements project. The Village will repay the loans in semi-annual installments of \$9,610, including interest, over 30 years. Water and sewer receipts collateralize the loan. The Village has agreed to set utility rates sufficient to cover OWDA debt service requirements.

The Ohio Water Development Authority (OWDA) loan 4736 relates to a water system improvements project. The Village will repay the loans in semi-annual installments of \$808, including interest, over 20 years. Water and sewer receipts collateralize the loan. The Village has agreed to set utility rates sufficient to cover OWDA debt service requirements.

The Ohio Water Development Authority (OWDA) loan 5653 relates to a water system improvements project. The Village will repay the loans in semi-annual installments of \$972, including interest, over 20 years. Water and sewer receipts collateralize the loan. The Village has agreed to set utility rates sufficient to cover OWDA debt service requirements.

**VILLAGE OF CHAUNCEY
ATHENS COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2015 AND 2014
(Continued)**

5. Debt (Continued)

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

Year ending December 31:	OPWC CT779	OPWC CR604	OPWC CR21A	OPWC CT68E
2016	\$6,261	\$10,000	\$10,573	\$11,457
2017	3,130	5,000	10,573	11,457
2018			10,573	11,457
2019			10,573	11,457
2020			10,573	11,457
2021-2026			15,861	183,306
Total	<u>\$9,391</u>	<u>\$15,000</u>	<u>\$68,726</u>	<u>\$240,591</u>

Year Ending December 31:	Water System Revenue Bonds- 01	Water System Revenue Bonds- 02	OWDA 3923	OWDA 4736
2016	\$5,500	\$4,811	\$19,220	\$1,616
2017	6,300	4,575	19,220	1,616
2018	6,050	4,339	19,220	1,616
2019	5,800	4,103	19,220	1,616
2020	5,550	3,866	19,220	1,616
2021-2026	6,300	9,179	96,110	8,080
2027-2031			96,110	4,040
2032-2034			67,250	
Total	<u>\$35,500</u>	<u>\$30,873</u>	<u>\$355,570</u>	<u>\$20,200</u>

Year ending December 31:	OWDA 5653
2016	\$1,944
2017	\$1,944
2018	\$1,944
2019	\$1,944
2020	\$1,944
2021-2026	9,720
2027-2031	9,291
Total	<u>\$28,731</u>

6. Retirement System

The Village's elected officials and employees belong to the Ohio Public Employees Retirement System (OPERS). 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. For 2015 and 2014, OPERS members contributed 10%, respectively, of their gross salaries and the Village contributed an amount equaling 14%, respectively, of participants' gross salaries. The Village has paid all contributions required through December 31, 2015.

**VILLAGE OF CHAUNCEY
ATHENS COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2015 AND 2014
(Continued)**

7. Risk Management

The Village belongs to the Ohio Plan Risk Management, Inc. (OPRM) - formerly known as the Ohio Government Risk Management Plan, (the "Plan"), a non-assessable, unincorporated non-profit association providing a formalized, jointly administered self-insurance risk management program and other administrative services to Ohio governments ("Members"). The Plan is legally separate from its member governments.

Pursuant to § 2744.081 of the Ohio Revised Code, the plan provides property, liability, errors and omissions, law enforcement, automobile, excess liability, crime, surety and bond, inland marine and other coverages to its members sold through fourteen appointed independent agents in the State of Ohio.

OPRM coverage programs are developed specific to each member's risk management needs and the related premiums for coverage are determined through the application of uniform underwriting criteria addressing the member's exposure to loss, except OPRM retains 41.5% (effective November 1, 2011) of the premium and losses on the first \$250,000 casualty treaty and 10% of the first \$1,000,000 property treaty. Effective November 1, 2012 (and through October 2014) the plan increased its retention to 50% of the first \$250,000 casualty treaty. The Plan's property retention remained unchanged from prior years. This change was made to balance the reinsurance market conditions. Members are only responsible for their self-retention (deductible) amounts, which vary from member to member. OPRM had 774 and 783 members as of December 31, 2013 and 2014 respectively.

Plan members are responsible to notify the Plan of their intent to renew coverage by their renewal date. If a member chooses not to renew with the Plan, they have no other financial obligation to the Plan, but still need to promptly notify the Plan of any potential claims occurring during their membership period. The former member's covered claims, which occurred during their membership period, remain the responsibility of the Plan.

Settlement amounts did not exceed insurance coverage for the past three fiscal years.

The Pool's audited financial statements conform with generally accepted accounting principles, and reported the following assets, liabilities and equity at December 31, 2013 and 2014 (the latest information available):

	2013	2014
Assets	\$13,774,304	\$14,830,185
Liabilities	(7,968,395)	(8,942,504)
Members' Equity	\$5,805,909	\$5,887,681

You can read the complete audited financial statements for OPRM at the Plan's website, www.ohioplan.org.

8. CONTINGENT LIABILITIES

Amounts grantor agencies pay to the Village are subject to audit and adjustment by the grantor. The grantor may require refunding any disallowed costs. Management cannot presently determine amounts grantors may disallow. However, based on prior experience, management believes refunds would be immaterial.

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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

Village of Chauncey
Athens County
P.O. Box 227
Chauncey, Ohio 45719

To the Village Council:

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 Village of Chauncey, Athens County, Ohio (the Village), as of and for the years ended December 31, 2015 and 2014, and the related notes to the financial statements and have issued our report thereon dated June 30, 2016, wherein we noted the Village followed financial reporting provisions Ohio Revised Code § 117.38 and Ohio Administrative Code § 117-2-03(D) permit.

Internal Control Over Financial Reporting

As part of our financial statement audit, we considered the Village'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 Village's internal control. Accordingly, we have not opined on it.

Our consideration of internal control was for the limited purpose described in the preceding paragraph and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Therefore, unidentified material weaknesses or significant deficiencies may exist. However, as described in the accompanying Schedule of Findings, we identified certain deficiencies in internal control over financial reporting, that we consider material weaknesses and a significant deficiency.

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 a 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 Village's financial statements. We consider Findings 2015-002, 2015-004 and 2015-006 described in the accompanying Schedule of Findings to be material weaknesses.

A *significant deficiency* is a deficiency, or a combination of internal control deficiencies less severe than a material weakness, yet important enough to merit attention by those charged with governance. We consider Finding 2015-003 described in the accompanying Schedule of Findings to be a significant deficiency.

Compliance and Other Matters

As part of reasonably assuring whether the Village'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 instances of noncompliance or other matters we must report under *Government Auditing Standards*, which are described in the accompanying Schedule of Findings as items 2015-001 through 2015-006.

Entity's Responses to Findings

The Village's responses to the Findings identified in our audit are described in the accompanying Schedule of Findings. We did not audit the Village's responses and, accordingly, we express no opinion on them.

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



Dave Yost
Auditor of State
Columbus, Ohio

June 30, 2016

**VILLAGE OF CHAUNCEY
ATHENS COUNTY**

**SCHEDULE OF FINDINGS
DECEMBER 31, 2015 AND 2014**

FINDINGS RELATED TO THE FINANCIAL STATEMENTS REQUIRED TO BE REPORTED IN ACCORDANCE WITH GAGAS
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FINDING NUMBER 2015-001

Finding for Recovery

State ex rel. McClure v. Hagerman, 155 Ohio St. 320 (1951) provides that expenditures made by a governmental unit should serve a public purpose. Typically, the determination of what constitutes a “proper public purpose” rests with the judgment of the governmental entity, unless such determination is arbitrary or unreasonable. Even if a purchase is reasonable, Ohio Attorney General Opinion 82-006 indicates that it must be memorialize by a duly enacted ordinance or resolution and may have a prospective effect only. Auditor of State Bulletin 2003-005 Expenditure of Public Funds/Proper “Public Purpose” states that the Auditor of State’s Office will only question expenditures where the legislative determination of a public purpose is manifestly arbitrary and incorrect.

Additionally, the Village of Chauncey Vacation and Sick Leave Policy states “The Chauncey Village will not pay out unused leave to departing employees.”

Andrew Sayers terminated his employment with the Village on June 17, 2014 and was paid for his unused vacation leave balance of 60 hours July 9, 2014 totaling \$825.

In accordance with the foregoing facts, and pursuant to Ohio Revised Code § 117.28, a finding for recovery for public monies illegally expended is hereby issued against Andrew Sayers, former utility department laborer, and the insurance company, Ohio Plan Risk Management, jointly and severally, and in favor of the Village’s Water Operating Fund for \$412 and the Village’s Sewer Operating Fund for \$413.

Under Ohio law, any public official who either authorizes an illegal expenditure of public funds or supervises the accounts of a public office from which such illegal expenditure is made is strictly liable for the amount of the expenditure. *Seward v. National Surety Corp., 120 Ohio St. 47 (1929); 1980 Op. Atty. Gen. No. 80-074; Ohio Rev. Code § 9.39; State, ex.rel. Village of Linndale v. Masten, 18 Ohio St. 3d 228 (1985)*. Public officials controlling public funds or property are secondarily liable for the loss incurred should such funds or property be fraudulently obtained by another, converted, misappropriated, lost or stolen to the extent that recovery or restitution is not obtained from the persons who unlawfully obtained such funds or property, 1980 Op. Atty. Gen. No. 80-074.

In accordance with the foregoing facts, and pursuant to Ohio Revised Code § 117.28, a finding for recovery for public monies illegally expended is hereby issued against Connor Swartz, former Village Fiscal Officer and Robert Matthey, Village Mayor and their bonding company Ohio Plan Risk Management will be jointly and severally liable in the amount of \$825 and in favor of the Village’s Water Operating Fund for \$412 and the Village’s Sewer Operating Fund for \$413.

Official’s Response: We are aware of this finding and will review the policy.

FINDING NUMBER 2015-002

Noncompliance and Material Weakness

Ohio Rev. Code § 117.13(C)(3) provides that the fiscal officer may distribute such total cost of the audit to each fund audited in accordance with its percentage of the total cost.

**VILLAGE OF CHAUNCEY
ATHENS COUNTY**

**SCHEDULE OF FINDINGS
DECEMBER 31, 2015 AND 2014
(Continued)**

FINDINGS RELATED TO THE FINANCIAL STATEMENTS REQUIRED TO BE REPORTED IN ACCORDANCE WITH GAGAS (Continued)
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FINDING NUMBER 2015-002 (Continued)

Noncompliance and Material Weakness - Ohio Rev. Code § 117.13(C)(3) (Continued)

Auditor of State Bulletin 2009-011 states, in part, that in determining a percentage of total cost that may be charged to a fund, any reasonable and rational method such as a percentage of the fund's revenue or expenditures compared to the total revenue or expenditures for all funds, excluding agency funds, would be acceptable. A local government's indirect cost allocation plan may also be an acceptable method for allocating audit costs.

The Village split audit costs evenly between the General, Street, Water, and Sewer funds as a general policy. In 2014 and 2015 the Village did not split the audit costs evenly between these four funds. This resulted in material adjustments to the financial statements in both years as identified in Finding Number 2015-006.

The Village should follow the intended practice of splitting audit costs evenly among the funds, or establish some other reasonable method of allocating audit costs.

Official's Response: We will review this finding and prepare a policy going forward.

FINDING NUMBER 2015-003

Noncompliance and Significant Deficiency

Ohio Rev. Code § 733.28 provides that the Village Fiscal Officer maintain the books of the Village and exhibit accurate statements of all monies received and expended. In addition, Ohio Admin. Code §§ 117-2-01(D)(3) and (5) provides that, when designing the public office's system of internal control and the specific control activities, management should ensure adequate security of assets and records, and verify the existence and valuation of assets and liabilities and periodically reconcile them to the accounting records.

The Fiscal Officer did not properly reconcile the bank statements to the cash journal monthly resulting in reconciling factors due to timing issues and other minor variances. Failure to perform reconciliations identifying all reconciling factors and making posting corrections when identified resulted in inaccurate financial information and limited monitoring activities by the Council.

The Fiscal Officer should prepare monthly bank reconciliations in a timely manner so that reconciling items can be easily identified and corrections, if necessary, can be made in a timely manner. These reconciliations should be reviewed and approved by the Council at monthly meetings and questioned if unidentified reconciling items are included.

Official's Response: We will be more diligent in the future in identifying these items and timely posting.

**VILLAGE OF CHAUNCEY
ATHENS COUNTY**

**SCHEDULE OF FINDINGS
DECEMBER 31, 2015 AND 2014
(Continued)**

FINDINGS RELATED TO THE FINANCIAL STATEMENTS REQUIRED TO BE REPORTED IN ACCORDANCE WITH GAGAS (Continued)
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FINDING NUMBER 2015-004

Noncompliance and Material Weakness

Ohio Rev. Code § 5705.36 provides that, on or about the first day of each fiscal year, the fiscal officers of subdivisions and other taxing units are to certify to the county auditor the total amount from all sources available for expenditures from each fund in the tax budget along with any unencumbered balances existing at the end of the preceding year.

For 2014, the required certification was not filed with the County Auditor. For 2015, the required certification was not filed with the County Auditor until May 18, 2015. As a result, the Village was operating for all of 2014 and for a considerable amount of time at the beginning 2015 without available resource being certified. Additionally, budgeted receipts were posted to the accounting system prior to being formally approved and certified. This could make it difficult to determine the appropriations allowed by available funds, and could lead to expending more money than is available.

The Village should certify its available revenue at the beginning of each fiscal year in accordance with Ohio Rev. Code § 5705.36. No budgeted amounts should be posted to the accounting system until formally approved and certified as required by the Code.

Official's Response: We will make sure this information is approved and provided to the Budget Commission going forward.

FINDING NUMBER 2015-005

Noncompliance

Ohio Rev. Code § 5705.39 provides, in part, that total appropriations from each fund shall not exceed the total estimated resources.

Because the Village officials failed to file the required certification with the County Auditor in 2014 appropriations exceeded estimated resources in 2014 as follows:

- General Fund \$87,000,
- Street Construction and Maintenance Fund \$39,584,
- State Highway Fund \$3,500,
- Permissive Motor Vehicle License Fund \$2,300,
- Law Enforcement Trust Fund \$2,815,
- Water Fund \$220,290, and
- Sewer Fund \$251,064

Because the Village officials failed to include the enterprise funds in the filed certificate for 2015. Appropriations exceeded estimated resources in 2015 as follows:

- Water Fund \$202,558 and
- Sewer Fund \$190,407.

This could cause the Village to spend in excess of their estimated resources. The Fiscal Officer and Council should monitor estimated revenue and appropriations to ensure that appropriations are within estimated resources.

Official's Response: We will make sure this information is approved and provided to the Budget Commission going forward.

**VILLAGE OF CHAUNCEY
ATHENS COUNTY**

**SCHEDULE OF FINDINGS
DECEMBER 31, 2015 AND 2014
(Continued)**

FINDINGS RELATED TO THE FINANCIAL STATEMENTS REQUIRED TO BE REPORTED IN ACCORDANCE WITH GAGAS (Continued)
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FINDING NUMBER 2015-006

Noncompliance and Material Weakness

Ohio Admin. Code § 117-2-02(A) provides that all local public offices should maintain an accounting system and accounting records sufficient to enable the public office to identify, assemble, analyze, classify, record and report its transactions, maintain accountability for the related assets, document compliance with finance-related legal and contractual requirements and prepare financial statements.

Ohio Rev. Code § 5705.10(I) provides that money paid into a fund must be used only for the purposes for which such fund has been established. As a result, a negative fund cash balance indicates that money from one fund was used to cover the expenses of another fund.

The Fiscal Officer posted certain revenue and expenditures transactions incorrectly resulting in material audit adjustments and a negative Sewer Operating Fund Balance at December 31, 2015.

For the year ended December 31, 2015, the following items were noted:

General Fund

- Bank reconciliation errors noted due to Taxes and expenditures improperly posted resulting in a decrease in Property and Other Local Taxes of \$306, and an increase in General Government of \$1,545.
- Property and Other Local Taxes were posted at net rather than gross and various Intergovernmental receipts were misposted as Property Tax resulting in a decrease in Property and Other Local Taxes of \$7,359, an increase in Intergovernmental of \$9,216 and an increase in General Government of \$1,871.
- The Village posted a rent payment from the enterprise funds to the general fund as a beginning fund balance adjustment after the rent ordinance was suspended resulting in a decrease in Fund Cash Balances, January 1 and a decrease in Fund Cash Balances, December 31 of \$4,800.
- The Village improperly classified the portion of the General Fund equity resulting from subsequent year appropriations exceeding estimated receipts. This increased General Fund Assigned Fund Cash Balances and decreased Unassigned Fund Cash Balances \$25,166.
- Audit costs were not allocated in accordance with approved Village methods resulting in a decrease in General Government of \$60.

Special Revenue Funds

- Bank reconciliation errors noted due to Taxes and expenditures improperly posted resulting in:
 - Street Construction, Maintenance and Repair- a decrease in Intergovernmental of \$1,185 and a decrease in Transportation of \$241.
 - State Highway- a decrease in Intergovernmental of \$96.
- Various Intergovernmental were misposted to the wrong fund resulting in:
 - Street Construction, Maintenance and Repair- a decrease in Intergovernmental of \$5,413.
 - State Highway- a decrease in Intergovernmental of \$439.
 - Permissive Motor Vehicle License Tax- a decrease in Intergovernmental of \$1,988.
 - Audit costs were not allocated in accordance with approved Village methods resulting in an increase in Street Construction, Maintenance and Repair Transportation of \$2,028.

**VILLAGE OF CHAUNCEY
ATHENS COUNTY**

**SCHEDULE OF FINDINGS
DECEMBER 31, 2015 AND 2014
(Continued)**

FINDINGS RELATED TO THE FINANCIAL STATEMENTS REQUIRED TO BE REPORTED IN ACCORDANCE WITH GAGAS (Continued)
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FINDING NUMBER 2015-006 (Continued)

Noncompliance and Material Weakness - Ohio Admin. Code § 117-2-02(A) (Continued)

Enterprise Funds

- Debt payments were improperly classified resulting in:
 - Water Operating- an increase in Principal Retirement of \$31,421, an increase in Interest and Other Fiscal Charges of \$5,306, a decrease in Contractual Services of \$13,410, a decrease in Personal Services of \$12,589, a decrease in Other disbursements of \$6,119, and a decrease in Capital Outlay of \$16,000.
 - Sewer Operating- an increase in Principal Retirement of \$29,538, an increase in Interest and Other Fiscal Charges of \$5,604, a decrease in Personal Services of \$5,048, and a decrease in Other disbursements of \$18,703.
- Audit costs were not allocated in accordance with approved Village methods resulting in a decrease in Water Operating Contractual Services of \$984 and a decrease in Sewer Operating Contractual Services of \$984.
- The Village posted a rent payment from the enterprise funds to the general fund as a beginning fund balance adjustment after the rent ordinance was suspended resulting in an increase in Fund Cash Balances, January 1 and an increase in Fund Cash Balances, December 31 of \$2,700 and \$2,100 in the Water Operating and Sewer Operating funds, respectively.
- Bank reconciliation errors noted due to returned checks improperly posted resulting in:
 - Water Operating- a decrease in Charges for Services and a decrease in Fund Cash Balances, December 31 of \$104.
 - Sewer Operating- a decrease in Charges for Services and a decrease in Fund Cash Balances, December 31 of \$74.

For the year ended December 31, 2014, the following items were noted:

General Fund

- Bank reconciliation errors noted due to items improperly posted resulting in an increase in General Government of \$1,080.
- Property and Other Local Taxes were posted at net rather than gross, posted in the wrong period, and various Intergovernmental receipts were misposted as Property Tax resulting in a decrease in Property and Other Local Taxes of \$2,294, an increase in Intergovernmental of \$5,553 and an increase in General Government of \$2,159.
- Audit costs were not allocated in accordance with approved Village methods resulting in a decrease in General Government of \$10,856.
- The Village posted an intended 2014 Transfer from the Law Enforcement Trust Fund to the General Fund as a beginning balance adjustment in 2015 resulting in an increase in Transfers In and an increase in in Fund Cash Balances, December 31 of \$2,815.
- The Village improperly classified the portion of the General Fund equity resulting from subsequent year appropriations exceeding estimated receipts. This increased General Fund Assigned Fund Cash Balances and decreased Unassigned Fund Cash Balances \$19,758.

**VILLAGE OF CHAUNCEY
ATHENS COUNTY
SCHEDULE OF FINDINGS
DECEMBER 31, 2015 AND 2014
(Continued)**

**FINDINGS RELATED TO THE FINANCIAL STATEMENTS
REQUIRED TO BE REPORTED IN ACCORDANCE WITH GAGAS (Continued)**

FINDING NUMBER 2015-006 (Continued)

Noncompliance and Material Weakness - Ohio Admin. Code § 117-2-02(A) (Continued)

Special Revenue Funds

- Various Intergovernmental were misposted to the wrong fund and in the wrong period resulting in:
 - Street Construction, Maintenance and Repair- an increase in Intergovernmental of \$4,551.
 - State Highway- an increase in Intergovernmental of \$369.
 - Permissive Motor Vehicle License Tax- an increase in Intergovernmental of \$1,834.
- Audit costs were not allocated in accordance with approved Village methods resulting in an increase in Street Construction, Maintenance and Repair Transportation of \$3,637.
- The Village posted an intended 2014 Transfer from the Law Enforcement Trust Fund to the General Fund as a beginning balance adjustment in 2015 resulting in an increase in Transfers Out and a decrease in Fund Cash Balances, December 31 of \$2,815.
- Bank reconciliation errors noted due to items improperly posted resulting in a decrease in Street Construction, Maintenance and Repair Intergovernmental receipts of \$1,782.

Enterprise Funds

- Community Development and Block Grant proceeds were recorded as Miscellaneous Receipts resulting in an increase in Intergovernmental receipts and a decrease in Miscellaneous receipts in the Sewer Operating fund of \$65,000.
- Audit costs were not allocated in accordance with approved Village methods resulting in an increase in Water Operating Fund Contractual Services of \$3,609 and Sewer Operating Contractual Services of \$3,610.
- Bank reconciliation errors noted due to items improperly posted resulting in:
 - Water Operating- an increase in Contract Services of \$942 and a decrease in Intergovernmental receipts of \$25.
 - Sewer Operating- an increase in Contract Services of \$942 and a decrease in Intergovernmental receipts of \$26.

Various other immaterial variances identified were posted as directed by management. The following represents the cumulative effect of the adjustments listed above on the respective fund cash balances as of December 31, 2015:

Fund	Unadjusted 12/31/15 Fund Balance	Audit Adjustment	Adjusted 12/31/15 Fund Balance
1000 General	\$23,660	\$1,506	\$25,166
2011 Street Construction, Maintenance and Repair	42,881	(6,162)	36,719
2021 State Highway	9,355	(166)	9,189
2101 Permissive Motor Vehicle License Tax	8,298	(154)	8,144
5101 Water Operating	60,928	10,619	71,547
5201 Sewer Operating	14,667	(15,296)	(629)
9901 Mayor's Court	5	0	5

**VILLAGE OF CHAUNCEY
ATHENS COUNTY
SCHEDULE OF FINDINGS
DECEMBER 31, 2015 AND 2014
(Continued)**

FINDINGS RELATED TO THE FINANCIAL STATEMENTS REQUIRED TO BE REPORTED IN ACCORDANCE WITH GAGAS (Continued)
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FINDING NUMBER 2015-006 (Continued)

Noncompliance and Material Weakness - Ohio Admin. Code § 117-2-02(A) (Continued)

These misstatements were caused by confusion over proper classifications and a lack of management oversight. As a result, significant adjustments and reclassifications, with which the Village's management agrees, were made to the financial statements and ledgers, and are reflected in the accompanying financial statements.

The Fiscal Officer should refer to the Village Officers' Handbook for proper classification and take additional care in posting transactions to the Village's ledgers in order to ensure the financial statements reflect the appropriate sources of the receipts and expenditures.

Official's Response: We will make the appropriate adjustments and will manage this better moving forward.

**VILLAGE OF CHAUNCEY
ATHENS COUNTY**

**SCHEDULE OF PRIOR AUDIT FINDINGS
DECEMBER 31, 2015 AND 2014**

Finding Number	Finding Summary	Fully Corrected?	Not Corrected, Partially Corrected; Significantly Different Corrective Action Taken; or Finding No Longer Valid; Explain
2013-001	Ohio Rev. Code § 5705.41(D)(1) – Village did not encumber obligations prior to commitment.	Yes	N/A
2013-002	Ohio Admin. Code § 117-2-02(C)(1) cited for budgetary amounts as posted to the system not agreeing to the formally adopted amounts.	No	Not corrected. Combined into Finding 2015-004.
2013-003	<i>State ex rel. McClure v. Hagerman</i> , 155 Ohio St. 320 (1951) cited for failure to provide documentation to support petty cash disbursements.	Yes	N/A



Dave Yost • Auditor of State

VILLAGE OF CHAUNCEY

ATHENS 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
JULY 14, 2016