



Dave Yost • Auditor of State

MIAMI TOWNSHIP
GREENE COUNTY

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Dave Yost • Auditor of State

INDEPENDENT AUDITOR'S REPORT

Miami Township
Greene County
225 Corry Street
Yellow Springs, Ohio 45387

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 Miami Township, Greene County, (the Township) 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 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 opinions.

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

As described in Note 1B 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.

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, 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 Miami Township, Greene County 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 Section 117.38 and Ohio Administrative Code Section 117-2-03(D) permit, described in Note 1B.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated January 20, 2017, 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

January 20, 2017

**MIAMI TOWNSHIP
GREENE 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**

	<u>General</u>	<u>Special Revenue</u>	<u>Totals (Memorandum Only)</u>
Cash Receipts:			
Property and Other Local Taxes	\$77,922	\$537,609	\$615,531
Charges for Services		147,456	147,456
Licenses, Permits and Fees	413		413
Intergovernmental	64,166	177,079	241,245
Earnings on Investments	1,879	200	2,079
Miscellaneous	5,283	43,366	48,649
Total Cash Receipts	<u>149,663</u>	<u>905,710</u>	<u>1,055,373</u>
Cash Disbursements:			
Current:			
General Government	92,247	38,683	130,930
Public Safety		628,695	628,695
Public Works	897	174,010	174,907
Health	11,240	32,183	43,423
Capital Outlay	455	38,262	38,717
Total Cash Disbursements	<u>104,839</u>	<u>911,833</u>	<u>1,016,672</u>
Excess of Receipts Over (Under) Disbursements	<u>44,824</u>	<u>(6,123)</u>	<u>38,701</u>
Other Financing Receipts (Disbursements):			
Transfers In		10,000	10,000
Transfers Out	(10,000)		(10,000)
Other Financing Sources	178	10,536	10,714
Total Other Financing Receipts (Disbursements)	<u>(9,822)</u>	<u>20,536</u>	<u>10,714</u>
Net Change in Fund Cash Balances	35,002	14,413	49,415
Fund Cash Balances, January 1	<u>371,328</u>	<u>638,386</u>	<u>1,009,714</u>
Fund Cash Balances, December 31:			
Restricted		528,848	528,848
Committed		123,951	123,951
Assigned	117,832		117,832
Unassigned (Deficit)	288,498		288,498
Fund Cash Balances, December 31	<u>\$406,330</u>	<u>\$652,799</u>	<u>\$1,059,129</u>

See accompanying notes to the basic financial statements.

**MIAMI TOWNSHIP
GREENE COUNTY**

**COMBINED STATEMENT OF RECEIPTS, DISBURSEMENTS
AND CHANGES IN FUND BALANCES (REGULATORY 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	\$76,046	\$534,770	\$610,816
Charges for Services		123,561	123,561
Licenses, Permits and Fees	394		394
Intergovernmental	53,046	171,495	224,541
Earnings on Investments	1,271	140	1,411
Miscellaneous	10,824	47,821	58,645
Total Cash Receipts	<u>141,581</u>	<u>877,787</u>	<u>1,019,368</u>
Cash Disbursements:			
Current:			
General Government	121,805	40,356	162,161
Public Safety		603,147	603,147
Public Works	4,824	142,660	147,484
Health	9,779	48,005	57,784
Capital Outlay	69	38,878	38,947
Total Cash Disbursements	<u>136,477</u>	<u>873,046</u>	<u>1,009,523</u>
Excess of Receipts Over (Under) Disbursements	<u>5,104</u>	<u>4,741</u>	<u>9,845</u>
Other Financing Receipts (Disbursements):			
Transfers In		10,000	10,000
Transfers Out	(10,000)		(10,000)
Other Financing Sources	37	35	72
Total Other Financing Receipts (Disbursements)	<u>(9,963)</u>	<u>10,035</u>	<u>72</u>
Net Change in Fund Cash Balances	(4,859)	14,776	9,917
Fund Cash Balances, January 1	<u>376,187</u>	<u>623,610</u>	<u>999,797</u>
Fund Cash Balances, December 31:			
Restricted		536,244	536,244
Committed		102,142	102,142
Assigned	334,522		334,522
Unassigned (Deficit)	36,806		36,806
Fund Cash Balances, December 31	<u>\$371,328</u>	<u>\$638,386</u>	<u>\$1,009,714</u>

See accompanying notes to the basic financial statements.

**MIAMI TOWNSHIP
GREENE 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 Miami 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 also provides Fire Services and EMS coverage to portions of Green Township, Clark County. Police protection is provided by the Greene County Sherriff's office.

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 Township 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.

Money market mutual funds (including STAR Ohio) are recorded at share values the mutual funds report.

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:

**MIAMI TOWNSHIP
GREENE COUNTY**

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

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

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

Fire Fund – This fund receives property tax money for providing fire protection and charges for emergency medical services to all Township residents.

Cemetery Fund – This fund receives money from the sale of gravesites and charges for burials, which are used to pay for maintenance of the grounds.

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

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. 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 Township to reserve (encumber) appropriations when individual commitments are made. Encumbrances outstanding at year end are canceled, and reappropriated in the subsequent year.

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

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 *nonspendable* when legally or contractually required to maintain the amounts intact.

**MIAMI TOWNSHIP
GREENE COUNTY**

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

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

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.

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:

**MIAMI TOWNSHIP
GREENE COUNTY**

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

2. EQUITY IN POOLED DEPOSITS AND INVESTMENTS (Continued)

	2015	2014
Demand deposits	\$7,061	\$18,725
STAR Plus	998,358	64,640
Total deposits	1,005,419	83,365
STAR Ohio	53,710	926,349
Total investments	53,710	926,349
Total deposits and investments	\$1,059,129	\$1,009,714

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

Investments: Investments in STAR Ohio are not evidenced by securities that exist in physical or book-entry form.

3. BUDGETARY ACTIVITY

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

2015 Budgeted vs. Actual Receipts

Fund Type	Budgeted Receipts	Actual Receipts	Variance
General	\$155,734	\$149,841	(\$5,893)
Special Revenue	921,793	926,246	4,453
Total	\$1,077,527	\$1,076,087	(\$1,440)

2015 Budgeted vs. Actual Budgetary Basis Expenditures

Fund Type	Appropriation Authority	Budgetary Expenditures	Variance
General	\$490,256	\$114,839	\$375,417
Special Revenue	1,361,114	912,089	449,025
Total	\$1,851,370	\$1,026,928	\$824,442

2014 Budgeted vs. Actual Receipts

Fund Type	Budgeted Receipts	Actual Receipts	Variance
General	\$145,655	\$141,618	(\$4,037)
Special Revenue	880,960	887,822	6,862
Total	\$1,026,615	\$1,029,440	\$2,825

2014 Budgeted vs. Actual Budgetary Basis Expenditures

Fund Type	Appropriation Authority	Budgetary Expenditures	Variance
General	\$520,968	\$146,477	\$374,491
Special Revenue	1,236,249	880,467	355,782
Total	\$1,757,217	\$1,026,944	\$730,273

**MIAMI TOWNSHIP
GREENE COUNTY**

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

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.

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

5. 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. For 2015 and 2014, OP&F participants contributed 12.25% and 10.75% of their wages respectively. For both 2015 and 2014, the Township contributed to OP&F an amount equal to 24% of full-time fire fighters' wages. For both 2015 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, 2015.

6. RISK MANAGEMENT

Commercial Insurance

The Township has obtained commercial insurance for the following risks:

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

Self Insurance

The Township is also self-insured for dental insurance. There are no liabilities disclosed related to self-insurance as of December 31, 2015.

7. FUND BALANCES

The Fund balance is classified as non-spendable, restricted, committed, assigned and/or unassigned based primarily on the extent to which the Township is bound to observe constraints imposed upon the use of the resources in the government funds. The constraints placed on fund balance are presented below:

**MIAMI TOWNSHIP
GREENE COUNTY**

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

7. FUND BALANCES (Continued)

2014 Fund Balances

Fund Balances	General	Special Revenue	Total
Restricted for:			
Cemetery		\$6,255	\$6,255
Fire Operations		411,330	411,330
Road And Bridge Maintenance and Improvements		118,659	118,659
Total Restricted		<u>536,244</u>	<u>536,244</u>
Committed to:			
Road And Bridge Maintenance and Improvements		102,142	102,142
Assigned to:			
Subsequent Year Appropriations	\$334,522		334,522
Unassigned (Deficit)	36,806		36,806
Total Fund Balances	<u>\$371,328</u>	<u>\$638,386</u>	<u>\$1,009,714</u>

2015 Fund Balances

Fund Balances	General	Special Revenue	Total
Restricted for:			
Cemetery		\$14,458	\$14,458
Fire Operations		425,270	425,270
Road And Bridge Maintenance and Improvements		89,120	89,120
Total Restricted		<u>528,848</u>	<u>528,848</u>
Committed to:			
Road And Bridge Maintenance and Improvements		123,951	123,951
Assigned to:			
Subsequent Year Appropriations	\$117,832		117,832
Unassigned (Deficit)	288,498		288,498
Total Fund Balances	<u>\$406,330</u>	<u>\$652,799</u>	<u>\$1,059,129</u>



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*

Miami Township
Greene County
225 Corry Street
Yellow Springs, Ohio 45387

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 by fund type of the Miami Township, Greene County, (the Township) 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 January 20, 2017 wherein we noted the Miami 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

January 20, 2017

**MIAMI TOWNSHIP
GREENE 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; <i>Explain</i>
2013-001	Ohio Rev. Code §507.09 (C) and Ohio Rev. Code § 505.24(C) – allocation of Trustee and Fiscal Officer’s salaries to Township funds.	Corrective action taken and the finding is fully corrected	
2013-002	Ohio Rev. Code § 5705.41(D) - Proper Certification of Expenditures	Partially Corrected	Repeated as management letter comment.
2011-002	<p>Ohio Rev. Code Section 117.28 – Finding for Recovery for salary overpayments made to Trustees and the Fiscal Officer</p> <p>Trustees Lamar Spracklen, Chris Mucher and Mark Crockett had a finding for recovery in amount of \$1,001 each against them.</p> <p>Fiscal Officer Margaret Silliman had a Finding for recovery in amount of \$2,772 against her.</p>	No	<p>Finding for Recovery was fully paid by Trustees Lamar Spracklen and Chris Mucher.</p> <p>Trustee Mark Crockett has paid \$200 and still owed \$801 at December 31, 2015.</p> <p>Fiscal Officer Margaret Silliman has paid \$600 and still owes \$2172 at December 31, 2015.</p>

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Dave Yost • Auditor of State

MIAMI 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
FEBRUARY 23, 2017