



OHIO AUDITOR OF STATE
KEITH FABER



VILLAGE OF PORT WASHINGTON
TUSCARAWAS COUNTY

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INDEPENDENT AUDITOR'S REPORT

Village of Port Washington
Tuscarawas County
107 East Main Street
P.O. Box 277
Port Washington, Ohio 43837

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 Port Washington, Tuscarawas County, Ohio (the Village), as of and for the years ended December 31, 2018 and 2017.

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 such opinion. An audit also includes evaluating the appropriateness of management's accounting policies and the reasonableness of their significant accounting estimates, as well as our evaluation of the overall financial statement presentation.

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

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

As described in Note 2 of the financial statements, the 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 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 Village as of December 31, 2018 and 2017, and the respective 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 cash balances, receipts and disbursements by fund type, and related notes of the Village of Port Washington, Tuscarawas County as of December 31, 2018 and 2017, for the years then ended in accordance with the financial reporting provisions Ohio Revised Code § 117.38 and Ohio Administrative Code § 117-2-03(D) permit, described in Note 2.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated September 30, 2019, 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.



Keith Faber
Auditor of State
Columbus, Ohio

September 30, 2019

Village of Port Washington, Ohio
Tuscarawas County
Combined Statement of Receipts, Disbursements
and Changes in Fund Balances (Regulatory Cash Basis)
All Governmental Fund Types
For the Year Ended December 31, 2018

	General	Special Revenue	Debt Service	Capital Projects	Totals (Memorandum Only)
Cash Receipts					
Property and Other Local Taxes	\$24,413	\$10,780	\$0	\$0	\$35,193
Municipal Income Tax	119,907	0	0	0	119,907
Intergovernmental	21,627	27,411	0	20,000	69,038
Charges for Services	6,183	0	0	0	6,183
Fines, Licenses and Permits	3,606	0	0	0	3,606
Earnings on Investments	44	11	0	0	55
Miscellaneous	2,330	0	0	14,656	16,986
<i>Total Cash Receipts</i>	<u>178,110</u>	<u>38,202</u>	<u>0</u>	<u>34,656</u>	<u>250,968</u>
Cash Disbursements					
Current:					
Security of Persons and Property	31,167	2,456	0	0	33,623
Public Health Services	6,101	5,335	0	0	11,436
Leisure Time Activities	49,956	0	0	0	49,956
Community Environment	1,184	0	0	0	1,184
Transportation	0	15,136	0	0	15,136
General Government	64,423	114	0	0	64,537
Capital Outlay	0	0	0	49,299	49,299
Debt Service:					
Principal Retirement	8,291	0	18,000	0	26,291
Interest and Fiscal Charges	1,469	0	45	0	1,514
<i>Total Cash Disbursements</i>	<u>162,591</u>	<u>23,041</u>	<u>18,045</u>	<u>49,299</u>	<u>252,976</u>
<i>Excess of Receipts Over (Under) Disbursements</i>	<u>15,519</u>	<u>15,161</u>	<u>(18,045)</u>	<u>(14,643)</u>	<u>(2,008)</u>
Other Financing Receipts (Disbursements)					
Other Debt Proceeds	0	0	0	18,000	18,000
Transfers In	0	0	18,045	0	18,045
Transfers Out	0	(18,045)	0	0	(18,045)
Other Financing Sources	500	0	0	0	500
<i>Total Other Financing Receipts (Disbursements)</i>	<u>500</u>	<u>(18,045)</u>	<u>18,045</u>	<u>18,000</u>	<u>18,500</u>
<i>Net Change in Fund Cash Balances</i>	16,019	(2,884)	0	3,357	16,492
<i>Fund Cash Balances, January 1</i>	<u>289,151</u>	<u>93,533</u>	<u>0</u>	<u>16,572</u>	<u>399,256</u>
Fund Cash Balances, December 31					
Restricted	0	90,649	0	19,929	110,578
Assigned	64,458	0	0	0	64,458
Unassigned	240,712	0	0	0	240,712
<i>Fund Cash Balances, December 31</i>	<u>\$305,170</u>	<u>\$90,649</u>	<u>\$0</u>	<u>\$19,929</u>	<u>\$415,748</u>

See accompanying notes to the basic financial statements

Village of Port Washington, Ohio
Tuscarawas County
Combined Statement of Receipts, Disbursements
and Changes in Fund Balances (Regulatory Cash Basis)
Fiduciary Fund Type
For the Year Ended December 31, 2018

	<u>Agency</u>
Operating Cash Receipts	
Fines, Licenses and Permits	<u>\$4,295</u>
<i>Total Operating Cash Receipts</i>	<u>4,295</u>
Operating Cash Disbursements	
Contractual Services	<u>4,295</u>
<i>Total Operating Cash Disbursements</i>	<u>4,295</u>
<i>Operating Income</i>	<u>0</u>
<i>Fund Cash Balances, January 1</i>	<u>0</u>
<i>Fund Cash Balances, December 31</i>	<u><u>\$0</u></u>

See accompanying notes to the basic financial statements

Village of Port Washington, Ohio
Tuscarawas County
Notes to the Financial Statements
For the Year Ended December 31, 2018

Note 1 – Reporting Entity

The Village of Port Washington (the Village), Tuscarawas County, is a body politic and corporate established to exercise the rights and privileges conveyed to it by the constitution and laws of the State of Ohio. A publicly-elected six-member Council directs the Village. The Village provides park operations and police services. The Village contracts with Tri-County Joint Ambulance District for emergency and ambulance transport services and contracts with the Delaware Valley Joint Fire District for fire emergency and fire rescue services.

The Village participates in three jointly governed organizations. Note 10 will provide additional information for these entities. These organizations are:

The Delaware Valley Joint Fire District (the District)

The District is as a body corporate and politic formed by the Village and Salem Township under Ohio Revised Code Section 505.371 to provide adequate and responsible fire emergency and fire rescue to all the people within the District.

Tri-County Ambulance District (the Ambulance District)

The Ambulance District is a body corporate and politic formed by the Village and several other political subdivisions under Ohio Revised Code Section 505.375 to provide emergency medical services.

The Salem Township Union Cemetery (the Cemetery)

The Cemetery is as a body corporate and politic formed by the Village and Salem Township under Ohio Revised Code Section 759.341 to operate and maintain certain cemeteries.

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

Note 2 – Summary of Significant Accounting Policies

Basis of Presentation

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

Fund Accounting

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

Village of Port Washington, Ohio
Tuscarawas County
Notes to the Financial Statements
For the Year Ended December 31, 2018

Note 2 – Summary of Significant Accounting Policies – cont’d

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

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

Street Construction Maintenance and Repair Fund – The street construction maintenance and repair fund accounts for and reports that portion of the State gasoline tax and motor vehicle license registration fees restricted for construction, maintenance, and repair of streets within the Village.

State Highway Fund - This fund receives gasoline tax and motor vehicle tax money for constructing, maintaining, and repairing Village streets.

Permissive Motor Vehicle License Fund - This fund receives levied vehicle registration taxes for planning, constructing, improving, maintaining and repairing public roads, highways, streets, and for the maintaining and repair of bridges and viaducts.

Cemetery Fund - This fund receives property tax money to maintain and operate the cemetery.

Debt Service Funds These funds account for and report financial resources that are restricted, committed, or assigned to expenditure for principal and interest. The Village had the following significant Debt Service Fund:

Bond Retirement Fund - This fund was used to make payments on the Equipment Acquisition Bond.

Capital Project Funds These funds account 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 Village had the following significant Capital Project Fund:

Capital Projects Fund - This fund receives miscellaneous revenue and previously received municipal income tax revenue to finance the maintenance of equipment, extension, enlargement and improvement of municipal services and facilities and capital improvements in the Village.

Fiduciary Funds Fiduciary funds include private purpose trust funds and agency funds. Trust funds account for assets held under a trust agreement for individuals, private organizations, or other governments which are not available to support the Village’s own programs.

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’s agency fund accounts for Mayor’s Court activity, which receives money into the fund from traffic ticket collections from monthly Mayor’s Court.

Village of Port Washington, Ohio
Tuscarawas County
Notes to the Financial Statements
For the Year Ended December 31, 2018

Note 2 – Summary of Significant Accounting Policies (Continued)

Basis of Accounting

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

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

Budgetary Process

The Ohio Revised Code requires that each fund (except certain agency funds) be budgeted annually.

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. Appropriations lapse at year end.

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.

Encumbrances The Ohio Revised Code requires the Village 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 2018 budgetary activity appears in Note 3.

Capital Assets

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

Fund Balance

Fund balance is divided into 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:

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.

Village of Port Washington, Ohio
Tuscarawas County
Notes to the Financial Statements
For the Year Ended December 31, 2018

Note 2 – Summary of Significant Accounting Policies (Continued)

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

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 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.

Note 3 – Budgetary Activity

Budgetary activity for the year ending 2018 follows:

2018 Budgeted vs. Actual Receipts			
Fund Type	Budgeted Receipts	Actual Receipts	Variance
General	\$144,036	\$178,610	\$34,574
Special Revenue	21,962	38,202	16,240
Debt Service	0	18,045	18,045
Capital Projects	49,299	52,656	3,357
Total	\$215,297	\$287,513	\$72,216

2018 Budgeted vs. Actual Budgetary Basis Expenditures			
Fund Type	Appropriation Authority	Budgetary Expenditures	Variance
General	\$244,176	\$162,591	\$81,585
Special Revenue	50,274	41,086	9,188
Debt Service	18,045	18,045	0
Capital Projects	59,299	49,299	10,000
Total	\$371,794	\$271,021	\$100,773

Village of Port Washington, Ohio
Tuscarawas County
Notes to the Financial Statements
For the Year Ended December 31, 2018

Note 4 – Deposits and Investments

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:

	2018
Demand deposits	<u>\$415,748</u>

Deposits

Deposits are insured by the Federal Deposit Insurance Corporation.

At December 31, 2018, \$21,227 of deposits were not insured or collateralized, contrary to Ohio law.

Note 5 – Taxes

Property Taxes

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.

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

Income Taxes

The Village levies a municipal income tax of one and one-half percent on substantially all earned income arising from employment, residency, or business activities within the Village as well as certain income of residents earned outside of the Village.

Employers within the Village withhold income tax on employee compensation and remit the tax to the Village either monthly or quarterly, as required. Corporations and other individual taxpayers pay estimated taxes quarterly and file a declaration annually.

Village of Port Washington, Ohio
Tuscarawas County
Notes to the Financial Statements
For the Year Ended December 31, 2018

Note 6 – Risk Management

The Government belongs to the Ohio Plan Risk Management, Inc. (OPRM) (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 Section 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. Effective November 1, 2016, the OPRM retained 50% of the premium and losses on the first \$250,000 casualty treaty and 30% of the first \$1,000,000 property treaty. Effective November 1, 2017, the OPRM retained 47% of the premium and losses on the first \$250,000 casualty treaty and 30% of the first \$1,000,000 property treaty. Members are only responsible for their self-retention (deductible) amounts, which vary from member to member. OPRM had 764 members as of December 31, 2017.

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, 2017. [The latest information available.]

Assets	\$14,853,620
Liabilities	<u>(9,561,108)</u>
Members' Equity	<u>\$ 5,292,512</u>

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

Village of Port Washington, Ohio
Tuscarawas County
Notes to the Financial Statements
For the Year Ended December 31, 2018

Note 7 - Defined Benefit Pension Plans

Ohio Public Employees Retirement System

Village 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. OPERS members contributed 10%, of their gross salaries and the Village contributed an amount equaling 14%, of participants' gross salaries. The Village has paid all contributions required through December 31, 2018.

Social Security

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

Employees contributed 6.2 percent of their gross salaries. The Village contributed an amount equal to 6.2 percent of participants' gross salaries. The Village has paid all contributions required through December 31, 2018.

Note 8 – Postemployment Benefits

OPERS offers a cost-sharing, multiple-employer defined benefit postemployment plan, which includes multiple health care plans including medical coverage, prescription drug coverage, deposits to a Health Reimbursement Arrangement and Medicare Part B premium reimbursements, to qualifying benefit recipients. The portion of employer contributions allocated to health care for OPERS members in the Traditional Pension Plan and Combined Plan was 0 percent during calendar year 2018. The portion of employer contributions allocated to health care for OPERS members in the Member Directed Plan was 4.0 percent during calendar year 2018.

Note 9 – Debt

Leases

The Village leases a 2017 Ford Explorer vehicle for the purpose of the police department cruiser. The Village disbursed \$8,291 in principal and \$1,469 in interest to pay lease costs for the year ended December 31, 2018.

Amortization

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

Year Ending	
<u>December 31:</u>	<u>Leases</u>
2019	\$9,760

Village of Port Washington, Ohio
Tuscarawas County
Notes to the Financial Statements
For the Year Ended December 31, 2018

Note 10 – Jointly Governed Organizations

Delaware Valley Joint Fire District (the District)

The District provides fire protection services for the Village. A five-member Board of Trustees governs the District. Each political subdivision within the District appoints two members. The fifth member is appointed by one individual subdivision within the District on a two year rotational basis. Those subdivisions are Salem Township and the Village of Port Washington. The Village is not financially accountable for the District nor is the District financially dependent on the Village. The District serves as its own taxing and debt issuance authority. During 2018, no monies were paid to the District from the Village.

Tri-County Ambulance District (the Ambulance District)

The Ambulance District provides emergency medical services for the Village. The Ambulance District is directed by an appointed six-member Board of Directors. One board member is appointed by each political subdivision within the Ambulance District. Those subdivisions are Oxford, Salem, Perry, and Washington Townships; and the Villages of Port Washington and Newcomerstown. The Ambulance District provides emergency medical services to citizens within those areas. During 2018, no monies were paid to the Ambulance District from the Village.

Salem Township Union Cemetery (the Cemetery)

The Cemetery was established to operate and maintain certain cemeteries. The Village and Salem Township established a three-member Board of Trustees to operate the Cemetery as allowed under Ohio Revised Code Section 759.36. The Cemetery serves as its own taxing and debt issuance authority. During 2018, the Village paid \$5,335 in total to the Cemetery.

Note 11 – Compliance

Contrary to Ohio Rev. Code § 5705.09(C), a bond retirement fund was not established for the retirement of the serial bond.

Village of Port Washington, Ohio
Tuscarawas County
Combined Statement of Receipts, Disbursements
and Changes in Fund Balances (Regulatory Cash Basis)
All Governmental Fund Types
For the Year Ended December 31, 2017

	General	Special Revenue	Capital Projects	Totals (Memorandum Only)
Cash Receipts				
Property and Other Local Taxes	\$27,215	\$11,244	\$0	\$38,459
Municipal Income Tax	117,604	0	0	117,604
Intergovernmental	21,464	26,785	0	48,249
Charges for Services	6,151	0	0	6,151
Fines, Licenses and Permits	6,396	0	0	6,396
Earnings on Investments	39	13	0	52
Miscellaneous	19,617	0	11,894	31,511
<i>Total Cash Receipts</i>	<u>198,486</u>	<u>38,042</u>	<u>11,894</u>	<u>248,422</u>
Cash Disbursements				
Current:				
Security of Persons and Property	46,530	2,310	0	48,840
Public Health Services	6,134	5,658	0	11,792
Leisure Time Activities	699	0	11,894	12,593
Community Environment	1,102	0	0	1,102
Transportation	0	29,874	0	29,874
General Government	89,057	1,469	0	90,526
Capital Outlay	0	1,050	25,500	26,550
Debt Service:				
Principal Retirement	9,760	0	0	9,760
<i>Total Cash Disbursements</i>	<u>153,282</u>	<u>40,361</u>	<u>37,394</u>	<u>231,037</u>
<i>Excess of Receipts Over (Under) Disbursements</i>	45,204	(2,319)	(25,500)	17,385
<i>Fund Cash Balances, January 1</i>	<u>243,947</u>	<u>95,852</u>	<u>42,072</u>	<u>381,871</u>
Fund Cash Balances, December 31				
Restricted	0	93,533	16,572	110,105
Assigned	84,619	0	0	84,619
Unassigned	204,532	0	0	204,532
<i>Fund Cash Balances, December 31</i>	<u>\$289,151</u>	<u>\$93,533</u>	<u>\$16,572</u>	<u>\$399,256</u>

See accompanying notes to the basic financial statements

Village of Port Washington, Ohio
Tuscarawas County
Combined Statement of Receipts, Disbursements
and Changes in Fund Balances (Regulatory Cash Basis)
Fiduciary Fund Type
For the Year Ended December 31, 2017

	<u>Agency</u>
Operating Cash Receipts	
Fines, Licenses and Permits	<u>\$7,833</u>
<i>Total Operating Cash Receipts</i>	<u>7,833</u>
Operating Cash Disbursements	
Contractual Services	<u>8,303</u>
<i>Total Operating Cash Disbursements</i>	<u>8,303</u>
<i>Operating Income (Loss)</i>	<u>(470)</u>
<i>Fund Cash Balances, January 1</i>	<u>470</u>
<i>Fund Cash Balances, December 31</i>	<u><u>\$0</u></u>

See accompanying notes to the basic financial statements

Village of Port Washington, Ohio
Tuscarawas County
Notes to the Financial Statements
For the Year Ended December 31, 2017

Note 1 – Reporting Entity

The Village of Port Washington (the Village), Tuscarawas County, is a body politic and corporate established to exercise the rights and privileges conveyed to it by the constitution and laws of the State of Ohio. A publicly-elected six-member Council directs the Village. The Village provides park operations and police services. The Village contracts with Tri-County Joint Ambulance District for emergency and ambulance transport services and contracts with the Delaware Valley Joint Fire District for fire emergency and fire rescue services.

The Village participates in three jointly governed organizations. Note 10 will provide additional information for these entities. These organizations are:

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The District is as a body corporate and politic formed by the Village and Salem Township under Ohio Revised Code Section 505.371 to provide adequate and responsible fire emergency and fire rescue to all the people within the District.

Tri-County Ambulance District (the Ambulance District)

The Ambulance District is a body corporate and politic formed by the Village and several other political subdivisions under Ohio Revised Code Section 505.375 to provide emergency medical services.

The Salem Township Union Cemetery (the Cemetery)

The Cemetery is as a body corporate and politic formed by the Village and Salem Township under Ohio Revised Code Section 759.341 to operate and maintain certain cemeteries.

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

Note 2 – Summary of Significant Accounting Policies

Basis of Presentation

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

Fund Accounting

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

Village of Port Washington, Ohio
Tuscarawas County
Notes to the Financial Statements
For the Year Ended December 31, 2017

Note 2 – Summary of Significant Accounting Policies (Continued)

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

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

Street Construction Maintenance and Repair Fund - The street construction maintenance and repair fund accounts for and reports that portion of the State gasoline tax and motor vehicle license registration fees restricted for construction, maintenance, and repair of streets within the Village.

State Highway Fund - This fund receives gasoline tax and motor vehicle tax money for constructing, maintaining, and repairing Village streets.

Permissive Motor Vehicle License Fund - This fund receives levied vehicle registration taxes for planning, constructing, improving, maintaining and repairing public roads, highways, streets, and for the maintaining and repair of bridges and viaducts.

Cemetery Fund - This fund receives property tax money to maintain and operate the cemetery.

Capital Project Funds These funds account 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 Village had the following significant capital project fund:

Capital Projects Fund - This fund receives miscellaneous revenue and previously received municipal income tax revenue to finance the maintenance of equipment, extension, enlargement and improvement of municipal services and facilities and capital improvements in the Village.

Fiduciary Funds Fiduciary funds include private purpose trust funds and agency funds. Trust funds account for assets held under a trust agreement for individuals, private organizations, or other governments which are not available to support the Village's own programs.

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's agency fund accounts for Mayor's Court activity, which receives money into the fund from traffic ticket collections from monthly Mayor's Court.

Village of Port Washington, Ohio
Tuscarawas County
Notes to the Financial Statements
For the Year Ended December 31, 2017

Note 2 – Summary of Significant Accounting Policies (Continued)

Basis of Accounting

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

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

Budgetary Process

The Ohio Revised Code requires that each fund (except certain agency funds) be budgeted annually.

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. Appropriations lapse at year end.

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.

Encumbrances The Ohio Revised Code requires the Village 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 2017 budgetary activity appears in Note 3.

Capital Assets

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

Fund Balance

Fund balance is divided into 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:

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.

Village of Port Washington, Ohio
Tuscarawas County
Notes to the Financial Statements
For the Year Ended December 31, 2017

Note 2 – Summary of Significant Accounting Policies (Continued)

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

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 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.

Note 3 – Budgetary Activity

Budgetary activity for the year ending 2017 follows:

2017 Budgeted vs. Actual Receipts			
Fund Type	Budgeted Receipts	Actual Receipts	Variance
General	\$141,786	\$198,486	\$56,700
Special Revenue	33,774	38,042	4,268
Capital Projects	0	11,894	11,894
Total	\$175,560	\$248,422	\$72,862

2017 Budgeted vs. Actual Budgetary Basis Expenditures			
Fund Type	Appropriation Authority	Budgetary Expenditures	Variance
General	\$226,786	\$153,282	\$73,504
Special Revenue	97,050	40,361	56,689
Capital Projects	39,000	37,394	1,606
Total	\$362,836	\$231,037	\$131,799

Village of Port Washington, Ohio
Tuscarawas County
Notes to the Financial Statements
For the Year Ended December 31, 2017

Note 4 – Deposits and Investments

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>2017</u>
Demand deposits	<u><u>\$399,256</u></u>

Deposits

Deposits are insured by the Federal Deposit Insurance Corporation.

At December 31, 2017, \$35,240 of deposits were not insured or collateralized, contrary to Ohio law.

Note 5 – Taxes

Property Taxes

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.

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

Income Taxes

The Village levies a municipal income tax of one and one-half percent on substantially all earned income arising from employment, residency, or business activities within the Village as well as certain income of residents earned outside of the Village.

Employers within the Village withhold income tax on employee compensation and remit the tax to the Village either monthly or quarterly, as required. Corporations and other individual taxpayers pay estimated taxes quarterly and file a declaration annually.

Village of Port Washington, Ohio
Tuscarawas County
Notes to the Financial Statements
For the Year Ended December 31, 2017

Note 6 – Risk Management

The Government belongs to the Ohio Plan Risk Management, Inc. (OPRM) (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 Section 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. Effective November 1, 2016, the OPRM retained 50% of the premium and losses on the first \$250,000 casualty treaty and 30% of the first \$1,000,000 property treaty. Effective November 1, 2017, the OPRM retained 47% of the premium and losses on the first \$250,000 casualty treaty and 30% of the first \$1,000,000 property treaty. Members are only responsible for their self-retention (deductible) amounts, which vary from member to member. OPRM had 764 members as of December 31, 2017.

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, 2017. [The latest information available.]

Assets	\$14,853,620
Liabilities	<u>(9,561,108)</u>
Members' Equity	<u>\$ 5,292,512</u>

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

Village of Port Washington, Ohio
Tuscarawas County
Notes to the Financial Statements
For the Year Ended December 31, 2017

Note 7 - Defined Benefit Pension Plans

Ohio Public Employees Retirement System

Village 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. OPERS members contributed 10%, of their gross salaries and the Village contributed an amount equaling 14%, of participants' gross salaries. The Village has paid all contributions required through December 31, 2017.

Social Security

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

Employees contributed 6.2 percent of their gross salaries. The Village contributed an amount equal to 6.2 percent of participants' gross salaries. The Village has paid all contributions required through December 31, 2017.

Note 8 – Postemployment Benefits

OPERS offers a cost-sharing, multiple-employer defined benefit postemployment plan, which includes multiple health care plans including medical coverage, prescription drug coverage, deposits to a Health Reimbursement Arrangement and Medicare Part B premium reimbursements, to qualifying benefit recipients. OPERS contributes 1 percent of the employer contribution to fund these benefits.

Note 9 – Debt

Leases

The Village leases a 2017 Ford Explorer vehicle for the purpose of the police department cruiser. The Village disbursed \$9,760 in principal to pay lease costs for the year ended December 31, 2017.

Amortization

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

<u>Year Ending</u> <u>December 31:</u>	<u>Leases</u>
2018	\$9,760
2019	<u>\$9,760</u>
Total	\$9,760

Village of Port Washington, Ohio
Tuscarawas County
Notes to the Financial Statements
For the Year Ended December 31, 2017

Note 10 – Jointly Governed Organizations

Delaware Valley Joint Fire District (the District)

The District provides fire protection services for the Village. A five-member Board of Trustees governs the District. Each political subdivision within the District appoints two members. The fifth member is appointed by one individual subdivision within the District on a two year rotational basis. Those subdivisions are Salem Township and the Village of Port Washington. The Village is not financially accountable for the District nor is the District financially dependent on the Village. The District serves as its own taxing and debt issuance authority. During 2017, no monies were paid to the District from the Village.

Tri-County Ambulance District (the Ambulance District)

The Ambulance District provides emergency medical services for the Village. The Ambulance District is directed by an appointed six-member Board of Directors. One board member is appointed by each political subdivision within the Ambulance District. Those subdivisions are Oxford, Salem, Perry, and Washington Townships; and the Villages of Port Washington and Newcomerstown. The Ambulance District provides emergency medical services to citizens within those areas. During 2017, no monies were paid to the Ambulance District from the Village.

Salem Township Union Cemetery (the Cemetery)

The Cemetery was established to operate and maintain certain cemeteries. The Village and Salem Township established a three-member Board of Trustees to operate the Cemetery as allowed under Ohio Revised Code Section 759.36. The Cemetery serves as its own taxing and debt issuance authority. During 2017, the Village paid \$5,658 in total to the Cemetery.



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(740) 594-3300 or (800) 441-1389
SoutheastRegion@ohioauditor.gov

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

Village of Port Washington
Tuscarawas County
107 East Main Street
P.O. Box 277
Port Washington, Ohio 43837

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 cash balances, receipts, and disbursements by fund type of the Village of Port Washington, Tuscarawas County, Ohio (the Village), as of and for the years ended December 31, 2018 and 2017, and the related notes to the financial statements and have issued our report thereon dated September 30, 2019 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 opinions 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 a material weakness 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 finding 2018-001 described in the accompanying Schedule of Findings to be a material weakness.

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 2018-002 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 an instance of noncompliance or other matters we must report under *Government Auditing Standards* which is described in the accompanying Schedule of Findings as item 2018-001.

Village'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 subject the Village's responses to the auditing procedures applied in the audit of the financial statements 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 report is not suitable for any other purpose.



Keith Faber
Auditor of State
Columbus, Ohio

September 30, 2019

**VILLAGE OF PORT WASHINGTON
TUSCARAWAS COUNTY**

**SCHEDULE OF FINDINGS
DECEMBER 31, 2018 AND 2017**

FINDINGS RELATED TO THE FINANCIAL STATEMENTS REQUIRED TO BE REPORTED IN ACCORDANCE WITH GAGAS
--

FINDING NUMBER 2018-001

Noncompliance and Material Weakness

Ohio Rev. Code § 5705.09(C) requires that each subdivision shall establish a bond retirement fund, for the retirement of serial bonds, notes, or certificates of indebtedness.

The Equipment Acquisition Bond, Series 2017, was issued for the acquisition of a Bobcat Skid Steer Loader and related equipment. This obligation was a serial bond requiring the establishment of a bond retirement fund; however, the Village failed to establish the required fund and made the required debt payments from the Street Construction, Maintenance & Repair Fund. For 2018, payments of \$18,045 were made for the Equipment Acquisition Bond, Series 2017.

The Village should establish a bond retirement fund for each required debt obligation and make all required debt payments from such fund. The financial statements of the Village have been adjusted to present debt payments from the required bond retirement fund, which was agreed to by management.

The Village should ensure that bond retirement funds are established for the repayment of all serial bonds, notes, or certificates of indebtedness. By taking such steps, the Village will ensure that the required revenues have been set aside for debt payments.

Officials' Response: The Village is in agreement with the noted finding #2018-001 and will take the necessary steps in correcting any future bond postings by establishing a bond fund as required.

FINDING NUMBER 2018-002

Significant Deficiency

In our audit engagement letter, as required by AU-C Section 210, Terms of Engagement, paragraph .06, management acknowledged its responsibility for the preparation and fair presentation of their financial statements; 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 as discussed in AU-C Section 210 paragraphs .A14 & .A16.

As a result of audit procedures performed, errors were noted in the Village's financial statements that required audit adjustments and reclassifications as follows:

- USDA Bond Proceeds and Grant Revenue of \$18,000 and \$20,000, respectively, along with the related Capital Outlay expenditure, were improperly posted to the Street Maintenance Fund instead of a Capital Projects Fund in 2018.
- In 2018, \$11,299 Rosenberry Foundation grant monies were utilized to purchase a new lawn mower for the Street Department. The related transactions were improperly posted as Other Financing Sources and Capital Outlay disbursement in the Street Construction Fund, instead of Miscellaneous Revenue and Capital Outlay disbursement in the Capital Projects Fund.
- In 2017, the Rosenberry Foundation grant receipts of \$11,894 for the baseball field fencing and dugout project were classified as Other Financing Sources instead of Miscellaneous Revenue within the Capital Projects Fund.

VILLAGE OF PORT WASHINGTON
TUSCARAWAS COUNTY

SCHEDULE OF FINDINGS
DECEMBER 31, 2018 AND 2017
(Continued)

<p>FINDINGS RELATED TO THE FINANCIAL STATEMENTS REQUIRED TO BE REPORTED IN ACCORDANCE WITH GAGAS (Continued)</p>
--

FINDING NUMBER 2018-002 (Continued)

Significant Deficiency (Continued)

We also identified material errors and omissions in the footnotes that have been adjusted in the final report. Disclosures for uninsured or collateralized bank deposits were not originally included in the footnotes.

In addition, other misstatements related to mispostings of receipts and expenditures ranging from \$1,469 to \$9,760 were identified during 2018 and 2017.

Sound financial reporting is the responsibility of the Village and is essential to ensure the information provided to the readers of the financial statements is complete and accurate. The adjustments and reclassifications were agreed to by management, and the financial statements have been adjusted accordingly.

To help ensure the Village's financial statements and notes to the financial statements are complete and accurate, the Village should adopt policies and procedures to identify and correct errors and omissions. In addition, the Village should review the financial statements and notes prior to submission for audit.

Officials' Response: The Village is in agreement with the noted finding #2018-002 and will take the necessary steps to ensure accurate postings. Any and all adjustments recommended by the state auditors will be completed upon finalizing the said audit period.

Village of Port Washington

Thomas Gardner
Mayor

PO Box 277
Port Washington, Ohio 43837
Phone: 740-498-6098

Darissa R. Lute
Fiscal Officer

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS

DECEMBER 31, 2018 AND 2017

Finding Number	Finding Summary	Status	Additional Information
2016-001	Material weakness, related to errors in posting resulting in adjustments and reclassifications.	Partially Corrected	Classification of Permissive License Tax Revenue was corrected. Classification of Assigned & Unassigned for the General Fund was corrected. Incorrect errors of posting resulting in Capital Fund adjustments have been repeated.

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OHIO AUDITOR OF STATE KEITH FABER



VILLAGE OF PORT WASHINGTON

TUSCARAWAS 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
OCTOBER 15, 2019**