



Dave Yost • Auditor of State



**WINCHESTER COMMUNITY FIRE DISTRICT  
ADAMS COUNTY**

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# Dave Yost • Auditor of State

## INDEPENDENT AUDITOR'S REPORT

Winchester Community Fire District  
Adams County  
P.O. Box 314  
Winchester, Ohio 45144

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 Winchester Community Fire District, Adams County, (the District) 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 District's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not to the extent needed to opine on the effectiveness of the District's internal control. Accordingly, we express no opinion. An audit also includes evaluating the appropriateness of management's accounting policies and the reasonableness of their significant accounting estimates, as well as our evaluation of the overall financial statement presentation.

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

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

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

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

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

***Adverse Opinion on U.S. Generally Accepted Accounting Principles***

In our opinion, because of the significance of the matter discussed in the *Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles* paragraph, the financial statements referred to above do not present fairly, in accordance with accounting principles generally accepted in the United States of America, the financial position of the District as of December 31, 2015 and 2016, 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 Winchester Community Fire District, Adams as of December 31, 2015 and 2016, and its combined cash receipts and disbursements for the years then ended in accordance with the financial reporting provisions Ohio Revised Code Section 117.38 and Ohio Administrative Code Section 117-2-03(D) permit, described in Note 2.

***Other Reporting Required by Government Auditing Standards***

In accordance with *Government Auditing Standards*, we have also issued our report dated March 28, 2017, on our consideration of the District's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements and other matters. That report describes the scope of our internal control testing over financial reporting and compliance, and the results of that testing, and does not opine on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the District's internal control over financial reporting and compliance.



**Dave Yost**  
Auditor of State

Columbus, Ohio

March 28, 2017

**Winchester Community Fire District**  
*Adams County*  
*Combined Statement of Receipts, Disbursements and*  
*Changes In Fund Balances (Regulatory Cash Basis)*  
*General Fund*  
*For the Year Ended December 31, 2015*

<hr/> <hr/>	
<b>Cash Receipts</b>	
Property and Other Local Taxes	\$53,189
Charges for Services	19,000
Intergovernmental	7,311
Earnings on Investments	394
Miscellaneous	75
	<hr/>
<i>Total Cash Receipts</i>	<i>79,969</i>
	<hr/>
<b>Cash Disbursements</b>	
Current Disbursements:	
General Government	8,263
Security of Persons and Property	21,328
Capital Outlay	40,499
	<hr/>
<i>Total Cash Disbursements</i>	<i>70,090</i>
	<hr/>
<i>Excess Receipts Over (Under) Disbursements</i>	<i>9,879</i>
	<hr/>
<i>Fund Cash Balances, January 1</i>	<i>305,868</i>
	<hr/>
<b>Fund Cash Balances, December 31</b>	
Assigned	99,250
Unassigned (Deficit)	216,497
	<hr/>
<i>Fund Cash Balances, December 31</i>	<i>\$315,747</i>
	<hr/> <hr/>

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

**Winchester Community Fire District**  
*Adams County*  
**Combined Statement of Receipts, Disbursements and**  
**Changes In Fund Balances (Regulatory Cash Basis)**  
*General Fund*  
**For the Year Ended December 31, 2014**

<hr/> <hr/>	
<b>Cash Receipts</b>	
Property and Other Local Taxes	\$51,564
Charges for Services	19,000
Intergovernmental	7,458
Earnings on Investments	228
Miscellaneous	800
	<hr/>
<i>Total Cash Receipts</i>	<i>79,050</i>
	<hr/>
<b>Cash Disbursements</b>	
Current Disbursements:	
General Government	7,875
Security of Persons and Property	19,119
Capital Outlay	52,883
	<hr/>
<i>Total Cash Disbursements</i>	<i>79,877</i>
	<hr/>
<i>Excess Receipts Over (Under) Disbursements</i>	<i>(827)</i>
	<hr/>
<i>Net Change in Fund Cash Balance</i>	<i>(827)</i>
	<hr/>
<i>Fund Cash Balances, January 1</i>	<i>306,695</i>
	<hr/>
<b>Fund Cash Balances, December 31</b>	
Assigned	97,400
Unassigned (Deficit)	208,468
	<hr/>
<i>Fund Cash Balances, December 31</i>	<i><u><u>\$305,868</u></u></i>

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



**WINCHESTER COMMUNITY FIRE DISTRICT  
ADAMS COUNTY**

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

**Note 1 – Reporting Entity**

The constitution and laws of the State of Ohio establish the rights and privileges of the Winchester Community of Fire District, Adams County, (the District) as a body corporate and politic established to exercise the rights and privileges conveyed to it by the constitution and laws of the State of Ohio, Ohio Revised Code, Sections 505.371 and 505.71. A three-member Board of Trustees governs the District. Each political subdivision within the District appoints one member. Those subdivisions are (Winchester Township and Winchester Village). The two members who represent the political subdivisions appoint a third board member. The District provides fire protection and rescue services within the District and by contract to areas outside the District.

The District's management believes these financial statements present all activities for which the District is financially accountable. Note 5 to the financial statement describes these assets.

**Note 2 – Summary of Significant Accounting Policies**

***Basis of Presentation***

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

***Fund Accounting***

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

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

***Basis of Accounting***

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

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

***Budgetary Process***

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

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

**WINCHESTER COMMUNITY FIRE DISTRICT  
ADAMS COUNTY**

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

**Note 2 – Summary of Significant Accounting Policies (Continued)**

**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 District to reserve (encumber) appropriations when individual commitments are made. Encumbrances outstanding at year end are canceled, and reappropriated in the subsequent year. The District did not use the encumbrance method of accounting.

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

**Deposits and Investments**

The District'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.

**Capital Assets**

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

**Fund Balance**

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

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

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

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

**Assigned** Assigned fund balances are intended for specific purposes but do not meet the criteria to be classified as *restricted* or *committed*. Governmental funds other than the general fund report all fund balances as *assigned* unless they are restricted or committed. In the general fund, *assigned* amounts represent intended uses established by District Trustees or a District official delegated that authority by resolution, or by State Statute.

**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.

**WINCHESTER COMMUNITY FIRE DISTRICT  
ADAMS COUNTY**

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

**Note 2 – Summary of Significant Accounting Policies (Continued)**

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

**Note 3 - Compliance**

Contrary to Ohio law, budgetary appropriations exceeded estimated resources in the General fund by \$16,385 for the year ended December 31, 2015.

**Note 4 – Budgetary Activity**

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

2015 Budgeted vs. Actual Receipts			
Fund Type	Budgeted Receipts	Actual Receipts	Variance
General	\$77,850	\$79,969	\$2,119
Total	\$77,850	\$79,969	\$2,119

2015 Budgeted vs. Actual Budgetary Basis Expenditures			
Fund Type	Appropriation Authority	Budgetary Expenditures	Variance
General	\$175,250	\$70,090	\$105,160
Total	\$175,250	\$70,090	\$105,160

2014 Budgeted vs. Actual Receipts			
Fund Type	Budgeted Receipts	Actual Receipts	Variance
General	\$71,000	\$79,050	\$8,050
Total	\$71,000	\$79,050	\$8,050

2014 Budgeted vs. Actual Budgetary Basis Expenditures			
Fund Type	Appropriation Authority	Budgetary Expenditures	Variance
General	\$151,200	\$79,877	\$71,323
Total	\$151,200	\$79,877	\$71,323

**WINCHESTER COMMUNITY FIRE DISTRICT  
ADAMS COUNTY**

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

**Note 5 – Deposits and Investments**

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

	<u>2015</u>	<u>2014</u>
Demand deposits	\$60,468	\$80,963
Certificates of deposit	255,279	224,905
Total deposits	<u>\$315,747</u>	<u>\$305,868</u>

***Deposits***

Deposits are insured by the Federal Depository Insurance Corporation.

**Note 6 – Taxes**

***Property Taxes***

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

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

**Note 7 – Risk Management**

***Commercial Insurance***

The District has obtained commercial insurance for the following risks:

- Comprehensive Automobile Policy;
- General Liability Coverage;
- Property Coverage;
- Portable Equipment Coverage; and
- Management Liability Policy.

**Note 8 – Defined Benefit Pension Plans**

***Ohio Public Employees Retirement System***

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.

**WINCHESTER COMMUNITY FIRE DISTRICT  
ADAMS COUNTY**

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

**Note 8 – Defined Benefit Pension Plans (Continued)**

The Ohio Revised Code also prescribes contribution rates. OPERS members contributed 10%, of their gross salaries and the District contributed an amount equaling 14%, of participants' gross salaries. The District has paid all contributions required through December 31, 2015.

**Note 9 - 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 2 percent to fund these benefits.

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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

Winchester Community Fire District  
Adams County  
P.O. Box 314  
Winchester, Ohio 45144

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 Winchester Community Fire District, Adams, (the District) 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 March 28, 2017, wherein we noted the District followed financial reporting provisions Ohio Revised Code Section 117.38 and Ohio Administrative Code Section 117-2-03(D) permit.

### ***Internal Control Over Financial Reporting***

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

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

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all internal control deficiencies that might be material weaknesses or significant deficiencies. Therefore, unidentified material weaknesses or significant deficiencies may exist. We did identify certain deficiencies in internal control, described in the accompanying schedule of findings that we consider material weaknesses. We consider findings 2015-001 and 2015-002 to be material weaknesses.

***Compliance and Other Matters***

As part of reasonably assuring whether the District's financial statements are free of material misstatement, we tested its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could directly and materially affect the determination of financial statement amounts. However, opining on compliance with those provisions was not an objective of our audit and accordingly, we do not express an opinion. The results of our tests disclosed instances of noncompliance or other matters we must report under *Government Auditing Standards* which are described in the accompanying schedule of findings as items 2015-002 and 2015-003.

***Purpose of this Report***

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

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

March 28, 2017



**WINCHESTER COMMUNITY FIRE DISTRICT  
ADAMS COUNTY**

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

**FINDING NUMBER 2015-001**

**Material Weakness**

Governments are required to maintain an accounting system and accounting records sufficient to identify, assemble, analyze, classify and report its transactions, maintain accountability for the related assets, document compliance with finance-related legal and contractual requirements and prepare financial statements.

We noted the following conditions related to the District's accounting system in 2015:

- The District's subsequent year's appropriations exceeded its estimated revenues. This resulted in the General fund assigned balance being understated, and the General Fund unassigned balance being overstated by \$99,250.
- Investments in Certificates of Deposit were recorded as disbursements and excluded from the cash balance on the financial statements. This resulted in Cash and Beginning Fund Balance being understated by \$194,905.
- The interest on the Certificates of Deposit was not posted, this resulted in interest receipts and cash being understated by \$262.
- A certificate of deposit was purchased for \$30,000 and recorded as a disbursement, which resulted in Cash being understated and General Government disbursements being overstated.
- A voided check was recorded as a disbursement, this understated cash and overstated General Government disbursements by \$980.
- Intergovernmental receipts of \$7,458 were recorded as Tax receipts.
- Taxes were recorded at net instead of gross, this understated Tax receipts and Administrative disbursements by \$1,659.
- All disbursements were recorded as General Government, this resulted in General Government disbursements being overstated by \$61,827, Security of Persons and Property and Capital Outlay were understated by \$21,328 and \$40,499, respectively.

We noted the following conditions related to the District's accounting system in 2014:

- The District's subsequent year's appropriations exceeded its estimated revenues. This resulted in the General fund assigned balance being understated, and the General Fund unassigned balance being overstated by \$97,400.
- Investments in Certificates of Deposit were recorded as disbursements and excluded from the cash balance on the financial statements. This resulted in Cash and Beginning Fund Balance being understated by \$194,697.
- The interest on the Certificates of Deposit was not posted, This resulted in Interest Receipts and Cash being understated by \$208.
- A Certificate of Deposit purchased was recorded on the ledgers and financial statements but was not actually purchased. This resulted in Cash being understated and General Government disbursements being overstated by \$30,000.

**FINDING NUMBER 2015-001  
(Continued)**

- Intergovernmental receipts of \$7,311 were recorded as Tax receipts.
- Taxes were recorded at net instead of gross, which understated Tax receipts and Administrative disbursements by \$1,804.
- All disbursements were recorded as General Government, this resulted in General Government being overstated by \$72,002, Security of Persons and Property, and Capital Outlay were understated by \$19,119 and \$52,883 respectively.

The District corrected the financial statements and accounting records, where appropriate.

Failure to accurately post and report transactions could result in material errors in the District's financial statements and reduces the District's ability to monitor financial activity and to make sound decisions which effect the overall available cash positions of the District.

We recommend that the District accurately record financial transactions.

**Officials' Response:**

We did not receive a response from Officials to this finding.

**FINDING NUMBER 2015-002**

**NonCompliance/Material Weakness**

**Ohio Admin Code Section 117-2-02(A)** requires public offices to 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 Admin Code Section 117-2-02(D)** provides that all local public offices may maintain accounting records in a manual or computerized format. Such records should include:

1. Cash journal, which typically includes the amount, date, receipt number, check number, account code, purchase order number, and any other information necessary to properly classify the transaction.
2. Receipts ledger, which typically assembles and classifies receipts into separate accounts for each type of receipt of each fund the public office uses. The amount, date, name of payor, purpose, receipt number, and other information required for such transactions to be recorded on this ledger.

Using these accounting records will provide the District with information required to monitor compliance with the budget and prepare annual reports in the format required by the Auditor of State.

We found the following deficiencies in the accounting records:

- The District did not maintain a cash journal.
- The District did not maintain a receipts ledger that classifies receipts by accounts.
- The District did not use duplicate receipts.

**FINDING NUMBER 2015-002  
(Continued)**

Failure to properly maintain accounting records resulted in inaccurate amounts being reported by the District on their annual financial report. Also, not having complete and accurate accounting records, including budgetary information, increases the risk of spending more than is available. Officials need to have complete and accurate accounting records in order to make informed management decisions.

We recommend the District implement the appropriate procedures to ensure that financial records are sufficiently maintained in order to properly present financial statements in the required format. We further recommend the fiscal officer properly maintain the accounting records and reconcile the cash journal to the bank balances and to the receipts ledger and appropriation ledger monthly.

**Officials' Response:**

We did not receive a response from Officials to this finding.

**FINDING NUMBER 2015-003**

**NonCompliance**

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

During 2015, appropriations from the General Fund exceeded estimated resources by \$16,385.

Failure to monitor budgetary estimated resources and available appropriations can result in overspending funds and negative cash balances.

We recommend the Board monitor the budgetary receipts and expenditures by having the Fiscal Officer provide budgetary reports for their review. By regularly monitoring the budgetary position of the District throughout the year, the Board will be better able to determine when amendments are needed.

**Officials' Response:**

We did not receive a response from Officials to this finding.

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# Dave Yost • Auditor of State

WINCHESTER COMMUNITY FIRE DISTRICT

ADAMS 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  
APRIL 11, 2017