

Green Township  
Scioto County  
Regular Audit  
For the Year Ended December 31, 2017



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# OHIO AUDITOR OF STATE KEITH FABER



Board of Trustees  
Green Township  
870 Disterdick Lane  
Ironton, OH 45638

We have reviewed the *Independent Auditor's Report* of Green Township, Scioto County, prepared by Millhuff-Stang, CPA, Inc., for the audit period January 1, 2017 through December 31, 2017. Based upon this review, we have accepted these reports in lieu of the audit required by Section 117.11, Revised Code. The Auditor of State did not audit the accompanying financial statements and, accordingly, we are unable to express, and do not express an opinion on them.

Our review was made in reference to the applicable sections of legislative criteria, as reflected by the Ohio Constitution, and the Revised Code, policies, procedures and guidelines of the Auditor of State, regulations and grant requirements. Green Township is responsible for compliance with these laws and regulations.

A handwritten signature in cursive script that reads "Keith Faber".

Keith Faber  
Auditor of State  
Columbus, Ohio

April 3, 2019

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**Scioto County**  
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*For the Year Ended December 31, 2017*

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**Independent Auditor's Report**

Board of Trustees  
Green Township  
Scioto County  
P.O. Box 65  
Franklin Furnace, Ohio 45629

***Report on the Financial Statements***

We were engaged to audit the accompanying financial statements of the cash balances, receipts and disbursements by fund type, and the related notes of Green Township, Scioto County, (the Township) as of and for the year ended December 31, 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 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 an audit 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*. Because of the matter described in the Basis for Disclaimer of Opinion paragraph, however, we were not able to obtain sufficient appropriate audit evidence to provide a basis for an audit opinion.

***Basis for Disclaimer of Opinion***

As described in Note 2 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 basis of accounting and GAAP are not reasonably determinable, we presume they are material.

The Township was unreconciled with the bank by approximately \$38,000 at December 31, 2017. The Township was unable to provide sufficient evidence to support the completeness or accuracy of fund cash balance at December 31, 2017 or the unreconciled difference; therefore, we are unable to determine the completeness, accuracy, cutoff or classification for any line item of cash receipts or any line item of cash disbursements as a result.

We were unable to obtain sufficient and appropriate audit evidence to determine the accuracy of the receipts, disbursements, or fund cash balances in the financial statements. Consequently, we were unable to determine whether any adjustments to these amounts were necessary.

***Disclaimer of Opinion***

Because of the significance of the matter described in the *Basis for Disclaimer of Opinion* paragraph, we have not been able to obtain sufficient appropriate audit evidence to provide a basis for an audit opinion. Accordingly, we do not express an opinion on these financial statements.

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

In accordance with *Government Auditing Standards*, we have also issued our report dated December 14, 2018 on our consideration of the Township's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements and other matters. The 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 the effectiveness of the Township's 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.



Natalie Millhuff-Stang, CPA, CITP  
President/Owner  
Millhuff-Stang CPA, Inc.  
Portsmouth, Ohio

December 14, 2018



**Green Township**  
**Scioto County**  
*Combined Statement of Cash Receipts, Cash Disbursements and*  
*Changes in Fund Cash Balances*  
*All Governmental Fund Types*  
*For the Year Ended December 31, 2017*

	Governmental Fund Types		Totals (Memorandum Only)
	General	Special Revenue	
<b>Cash Receipts:</b>			
Property and Other Local Taxes	\$103,994	\$623,224	\$727,218
Charges for Services	0	111,148	111,148
Licenses, Permits, and Fees	21,718	0	21,718
Intergovernmental	81,323	352,191	433,514
Earnings on Investments	59	0	59
Miscellaneous	26,509	42,919	69,428
<b>Total Cash Receipts</b>	<b>233,603</b>	<b>1,129,482</b>	<b>1,363,085</b>
<b>Cash Disbursements:</b>			
<b>Current:</b>			
General Government	215,750	0	215,750
Public Safety	0	730,103	730,103
Public Works	8,580	162,939	171,519
Health	0	20,714	20,714
Capital Outlay	150,000	55,578	205,578
<b>Debt Service:</b>			
Redemption of Principal	0	46,448	46,448
Interest and Other Fiscal Charges	0	3,429	3,429
<b>Total Cash Disbursements</b>	<b>374,330</b>	<b>1,019,211</b>	<b>1,393,541</b>
<b>Total Cash Receipts Over/(Under) Cash Disbursements</b>	<b>(140,727)</b>	<b>110,271</b>	<b>(30,456)</b>
<b>Other Financing Receipts:</b>			
Other Debt Proceeds	150,000	0	150,000
<b>Total Other Financing Receipts</b>	<b>150,000</b>	<b>0</b>	<b>150,000</b>
<b>Excess of Cash Receipts and Other Financing Receipts Over/(Under) Cash Disbursements</b>	<b>9,273</b>	<b>110,271</b>	<b>119,544</b>
<b>Fund Cash Balances, January 1</b>	<b>5,726</b>	<b>549,948</b>	<b>555,674</b>
<b>Fund Cash Balances, December 31</b>			
<b>Restricted for:</b>			
Cemetery	0	8,086	8,086
Emergency Medical Services	0	266,841	266,841
Fire Operations	0	212,746	212,746
Police Operations	0	10,001	10,001
Road and Bridge Maintenance and Repair	0	100,572	100,572
<b>Committed to:</b>			
Road and Bridge Maintenance and Repair	0	61,973	61,973
<b>Assigned to:</b>			
Encumbrances	5,373	0	5,373
Unassigned	9,626	0	9,626
<b>Fund Cash Balances, December 31</b>	<b>\$14,999</b>	<b>\$660,219</b>	<b>\$675,218</b>

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

**Green Township**  
**Scioto County**  
*Notes to the Financial Statements*  
*For the Year Ended December 31, 2017*

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**Note 1 – Reporting Entity**

The constitution and laws of the State of Ohio establish the rights and privileges of Green Township, Scioto County, (the Township) as a body corporate and politic. A publicly-elected three-member Board of Trustees directs the Township. The Township provides general government services, maintenance of Township roads and bridges, cemetery maintenance, fire protection and emergency medical services. Police protection is provided by the Scioto County Sheriff's Department.

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

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

**Basis of Presentation**

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

**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.

**Deposits**

The Township maintains its deposit pool in an interest-bearing checking account with a local commercial bank.

**Fund Accounting**

The Township 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 Township 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 Township 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 Township had the following significant special revenue funds:

**Green Township**  
**Scioto County**  
*Notes to the Financial Statements*  
*For the Year Ended December 31, 2017*

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*Fire Fund* - This fund receives property tax money for providing fire protection to residents of the Township.

*Emergency Management Services Fund* – This fund receives property tax money and charges for services to provide ambulatory services to residents of the Township.

**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 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.

*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.

*Encumbrances* – The Ohio Revised Code requires the Township to reserve (encumber) appropriations when individual commitments are made. Encumbrances outstanding at year-end are carried over, and need not be re-appropriated.

A summary of the 2017 budgetary activity appears in Note 4.

**Fund Balances**

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

*Nonspendable* – The Township 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 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.

*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 the Township Trustees or a Township official delegated that authority by resolution, or by State statute.

**Green Township**  
**Scioto County**  
*Notes to the Financial Statements*  
*For the Year Ended December 31, 2017*

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*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.

**Capital Assets**

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

**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.

**Note 3 – Deposits**

The Township maintains a deposits pool all funds use. The Ohio Revised Code prescribes allowable deposits. The carrying amount of deposits at December 31, 2017 was as follows:

Demand Deposits            \$675,218

*Deposits* – Deposits are either insured by the Federal Depository Insurance Corporation or collateralized by the financial institution’s public entity deposit pool. The financial institution is in the process of joining the Ohio Pooled Collateral System (OPCS); however, at December 31, 2017, the financial institution still maintained its own collateral pool.

**Note 4 – Budgetary Activity**

Budgetary activity for the year ending December 31, 2017 follows:

Fund Type	Budgeted Receipts	Actual Receipts	Variance
General	\$444,329	\$383,603	(\$60,726)
Special Revenue	1,140,399	1,129,482	(10,917)
Total	\$1,584,728	\$1,513,085	(\$71,643)

Fund Type	Appropriation Authority	Budgetary Expenditures	Variance
General	\$406,502	\$379,703	\$26,799
Special Revenue	1,484,400	1,194,454	289,946
Total	\$1,890,902	\$1,574,157	\$316,745

**Green Township**  
**Scioto County**  
*Notes to the Financial Statements*  
*For the Year Ended December 31, 2017*

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**Note 5 – 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.

Public utilities are also taxed on personal and real property located within the Township.

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

**Note 6 – Debt**

Debt outstanding at December 31, 2017 was as follows:

	<u>Principal</u>	<u>Interest Rate</u>
Fire Truck Note	\$39,479	3.95%
Fire Truck Lease	<u>150,000</u>	3.05%
Total	<u>\$189,479</u>	

On January 7, 2010, the Township issued a note for \$300,000 to finance the purchase of a fire truck. The Township is scheduled to make annual payments in the amount of \$44,466, which includes interest, through January 7, 2018. The note is collateralized by the fire truck.

On November 1, 2017, the Township entered into a lease-purchase agreement to finance the purchase of a fire truck. The Township is scheduled to make annual payments in the amount of \$40,444, which includes interest, through 2021. The lease is collateralized by the fire truck.

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

Year Ending December 31:	Fire Truck Note	Fire Truck Lease
2018	\$44,466	\$40,444
2019	0	40,444
2020	0	40,444
2021	0	40,444
Total	<u>\$44,466</u>	<u>\$161,776</u>

**Note 7 – Defined Benefit Pension Plan and Postemployment Benefits**

**Ohio Public Employees Retirement System**

The Township’s employees and officials 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 includes postretirement healthcare and survivor and disability benefits.

**Green Township**  
**Scioto County**  
*Notes to the Financial Statements*  
*For the Year Ended December 31, 2017*

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The Ohio Revised Code also prescribes contribution rates. For 2017, OPERS members contributed 10% of their gross salaries and the Township contributed an amount equaling 14% of participants' gross salaries. The Township had unpaid contributions as of December 31, 2017 in the amount of \$7,742.

**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 of the employer contribution to fund these benefits.

**Note 8 – Risk Management**

**Commercial Insurance**

The Township has obtained commercial insurance for the following risks:

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

**Note 9 – Contingent Liabilities**

**Grants**

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

**Litigation**

The Township is currently party to legal proceedings. However, management is of the opinion that there will not be a material adverse effect on the Township's financial condition as a result of these proceedings.

**Report on Internal Control Over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance With *Government Auditing Standards***

Independent Auditor's Report

Board of Trustees  
Green Township  
Scioto County  
P.O. Box 65  
Franklin Furnace, Ohio 45638

We were engaged to audit, in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States, the financial statements of Green Township, Scioto County, (the Township) as of and for the year ended December 31, 2017, and the related notes to the financial statements, and have issued our report thereon dated December 14, 2018, wherein we noted the Township followed financial reporting provisions Ohio Revised Code Section 117.38 and Ohio Administrative Code Section 117-2-03(D) permit. Our report disclaims an opinion on such financial statements because we were not able to obtain sufficient appropriate audit evidence to support an audit opinion.

**Internal Control Over Financial Reporting**

In connection with our engagement to audit the financial statements of the Township, we considered the Township's internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Township's internal control. Accordingly, we do not express an opinion on the effectiveness of the Township's internal control.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A material weakness is a deficiency, or a combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis. 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 deficiencies in internal control that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that have not been identified. We did identify certain deficiencies in internal control, described in the accompanying schedule of findings and responses as items 2017-001, 2017-002 and 2017-003, that we consider to be material weaknesses.

Green Township  
Scioto County

Report on Internal Control Over Financial Reporting and on Compliance and Other Matters Based on an  
Audit of Financial Statements Performed in Accordance With *Government Auditing Standards*

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### **Compliance and Other Matters**

As part of obtaining reasonable assurance about whether the Township's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

### **Township's Responses to Findings**

The Township's responses to the findings identified in our audit are described in the accompanying schedule of findings and responses. The Township's responses were not subjected to the auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on them.

### **Purpose of this Report**

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the Township's internal control or on compliance. This report is an integral part of an engagement to perform an audit in accordance with *Government Auditing Standards* in considering the Township's internal control and compliance. Accordingly, this communication is not suitable for any other purpose



Natalie Millhuff-Stang, CPA, CITP  
President/Owner  
Millhuff-Stang CPA, Inc.  
Portsmouth, Ohio

December 14, 2018



**Green Township**  
**Scioto County**  
*Schedule of Findings and Responses*  
*For the Year Ended December 31, 2017*

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**Findings Related to the Financial Statements Required to be Reported in Accordance With GAGAS**

**FINDING NUMBER 2017-001**

**Material Weakness – Misstatements in the Financial Statements**

A monitoring system by the Township should be in place to prevent or detect misstatements for the accurate presentation of the Township's financial statements. The Township misclassified or misstated various receipts, disbursements and fund balances. Such misstatements include recording property taxes net of fees, posting receipts to incorrect funds, and unrecorded retirement and workers compensation remittances. Misclassifications including recording state reimbursements as property taxes instead of as intergovernmental receipts, payments in lieu of taxes as intergovernmental receipts, licenses, permits and fees as miscellaneous receipts, and misclassifications amongst fund balance categories due to inside millage versus outside millage and encumbrances. These items were corrected in the accompanying financial statements. The Township should implement additional monitoring procedures to ensure receipts, disbursements and fund balances are properly recorded.

**Client Response:**

Client stated that she plans to be more diligent in recording of receipts, disbursements, fund balances and lease proceeds. Additionally, the Township will be contracting with LGS to assist in correcting these issues.

**FINDING NUMBER 2017-002**

**Material Weakness – Bank Reconciliations**

Having sound internal control procedures in place over the reconciliation process is essential to ensure the Township's cash balances are accurate. The Township utilizes the UAN accounting system which provides all of the required journals and ledgers. The UAN software also includes a monthly reconciliation process to assist the Fiscal Officer in the monthly book to bank reconciliation. During testing, we noted unreconciled differences between the system and bank balances. We also noted that the Township did not record various receipts and expenditures in UAN. Further it was noted there was no indication of review of the monthly reconciliations. We recommend the Township implement additional procedures to ensure that bank reconciliations are being prepared timely, that unidentified variances are investigated and resolved, and that bank reconciliations are presented to and reviewed by the Board of Trustees.

**Client Response:**

The Township will be contracting LGS to assist in correcting these issues.

**FINDING NUMBER 2017-003**

**Material Weakness – Budgetary Information Within UAN**

Accurate budgetary information within the Township's accounting system is pertinent to ensure that the Township has accurate and complete information for decision-making processes. During testing, we noted that budgetary information entered into the accounting system did not match amounts per the amended certificates filed with the Scioto County Auditor's Office. Additionally, we noted variances between the beginning balances of UAN and the amended certificates. The Township should implement additional procedures, such as periodic comparisons of the approved budgetary documents to UAN reports, to ensure budgetary amounts recorded within UAN are accurate and complete.

**Client Response:**

Client stated that she plans to be more diligent in the posting of budgetary information in the UAN system, and will discuss variances with the County Auditor.

**Green Township**  
**Scioto County**  
*Schedule of Prior Audit Findings*  
*For the Years Ended December 31, 2017*

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Finding Number	Finding Summary	Fully Corrected?	Not Corrected, Partially Corrected; Significantly Different Corrective Action Taken; or Finding No Longer Valid; <i>Explain</i>
2016-001	Material Weakness – Misstatements in the Financial Statements	No	Reissued as Finding 2017-001
2016-002	Noncompliance – Ohio Revised Code Section 5705.38(A) – Timely Passage of Appropriations	Yes	
2016-003	Material Noncompliance – Ohio Revised Code Section 5705.41(B) – Expenditures in Excess of Appropriations	No	Reissued in Management Letter

# OHIO AUDITOR OF STATE KEITH FABER



**GREEN TOWNSHIP**

**SCIOTO 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 16, 2019**