

**WALDO TOWNSHIP PARK DISTRICT  
MARION COUNTY  
REPORT ON FINANCIAL STATEMENTS  
DECEMBER 31, 2013 AND 2012**





# Dave Yost • Auditor of State

Board of Commissioners  
Waldo Township Park District  
P.O. Box 497  
Waldo, Ohio 43356

We have reviewed the *Independent Auditor's Report* of the Waldo Township Park District, Marion County, prepared by Holbrook & Manter, for the audit period January 1, 2012 through December 31, 2013. 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. The Waldo Township Park District is responsible for compliance with these laws and regulations.

A handwritten signature in black ink that reads "Dave Yost".

Dave Yost  
Auditor of State

August 7, 2014

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## **INDEPENDENT AUDITOR'S REPORT**

Waldo Township Park District  
Marion County  
P.O. Box 497  
Waldo, Oh 43356

To the Board of Commissioners:

### ***Report on the Financial Statements***

We have audited the accompanying financial statements and related notes of the Waldo Township Park District, Marion County, Ohio, (the District) as of and for the years ended December 31, 2013 and 2012.

### ***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 Government'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 Government'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 opinion.

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

As discussed in Note 1 of the financial statements, the District has 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, to satisfy requirements.

The effects on the financial statements of the variances between the regulatory basis of accounting described in Note 1 and accounting principles generally accepted in the United States of America, although not reasonably determinable, are presumed to be material.

***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, 2013 and 2012, or changes in financial position thereof for the years then ended.

***Opinion on Regulatory Basis of Accounting***

In our opinion, the financial statements referred to above present fairly, in all material respects, the combined cash balances of the Waldo Township Park District, Marion County as of December 31, 2013 and 2012, 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 1.

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

In accordance with *Government Auditing Standards*, we have also issued our report dated June 14, 2014, 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 Government's internal control over financial reporting and compliance.

  
Certified Public Accountants

June 14, 2014  
Marion, Ohio

**WALDO TOWNSHIP PARK DISTRICT  
MARION COUNTY**

COMBINED STATEMENTS OF CASH RECEIPTS, CASH DISBURSEMENTS, AND CHANGES IN FUND  
CASH BALANCES-ALL GOVERNMENTAL FUND TYPES  
FOR THE YEARS ENDED DECEMBER 31, 2013 AND 2012

	<b>2013</b>	<b>2012</b>
<b>CASH RECEIPTS:-</b>		
Local taxes	\$ 23,048	\$ 21,907
Intergovernmental	3,414	3,407
Earnings on investments	1	1
Other revenue	5,055	4,394
<b>Total cash receipts</b>	31,518	29,709
<b>CASH DISBURSEMENTS:-</b>		
Current;-		
Supplies	5,943	7,113
Utilities	1,737	1,239
Contracts - services	12,476	10,492
Other	7,414	10,353
Capital outlay	695	1,315
<b>Total cash disbursements</b>	28,265	30,512
Total cash receipts over (under) cash disbursements	3,253	( 803)
Fund cash balances, January 1	486	1,289
<b>Fund cash balances, December 31</b>		
Unassigned	3,739	486
<b>Fund cash balances, December 31</b>	\$ 3,739	\$ 486

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



**WALDO TOWNSHIP PARK DISTRICT  
MARION COUNTY  
NOTES TO THE FINANCIAL STATEMENTS  
DECEMBER 31, 2013 AND 2012**

**NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES:-**

**Description of the Entity** - Waldo Township Park District, Marion County, (the District), is 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. The District is directed by a three-member Board of Commissioners appointed by the probate judge of Marion County. During 2013 and 2012, there were several months where there was less than the required three member board. The District acquires lands for conversion into forest reserves and for the conservation of natural resources including streams, lakes, submerged lands, and swamp lands. The Board may also create parks, parkways, and other reservations and may afforest, develop, improve, and protect and promote the use of same as the board deems conducive to the general welfare.

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

**Basis of Accounting** - These financial statements follow the basis of accounting prescribed or permitted by the Auditor of State of Ohio, which is similar to the cash receipts and disbursements basis of accounting. Receipts are recognized when received in cash rather than when earned, and disbursements are recognized 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 prescribed or permitted by the Auditor of State of Ohio.

**Budgetary Process** - The Ohio Revised Code requires that the District budget each fund 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. The Marion County Budget Commission must also approve the annual appropriation measure. Unencumbered 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 Marion County Budget Commission must also approve estimated resources.

Encumbrances

The District did not use the encumbrance method of accounting.

A summary of 2013 and 2012 budgetary activity appears in Note 3.

**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.

**WALDO TOWNSHIP PARK DISTRICT  
MARION COUNTY  
NOTES TO THE FINANCIAL STATEMENTS  
DECEMBER 31, 2013 AND 2012**

**NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES:-** (continued)

**Committed**

Commissioners can commit amounts via formal action (resolution). The District must adhere to these commitments unless the Commissioners 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 Commissioners or a District official delegated 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 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.

**Property, Plant and Equipment** - Acquisitions of property, plant, and equipment are recorded as disbursements when paid. These items are not reflected as assets on the accompanying financial statements.

**NOTE 2 - EQUITY IN POOLED CASH:-**

The Ohio Revised Code prescribes allowable deposits and investments. The carrying amount of cash and investments at December 31 was as follows:

	<b>2013</b>	<b>2012</b>
<b>Deposits:-</b>		
Demand Deposits	\$ <u>3,739</u>	\$ <u>486</u>
<b>Total deposits</b>	\$ <u><u>3,739</u></u>	\$ <u><u>486</u></u>

**Deposits** - The District's deposits are insured by the Federal Depository Insurance Corporation.

**WALDO TOWNSHIP PARK DISTRICT  
MARION COUNTY  
NOTES TO THE FINANCIAL STATEMENTS  
DECEMBER 31, 2013 AND 2012**

**NOTE 3 - BUDGETARY ACTIVITY:-**

Budgetary activity for the year ending December 31, 2013 was as follows:

**2013 Budgeted vs. Actual Receipts**

<u>Fund Type</u>	<u>Budgeted Receipts</u>	<u>Actual Receipts</u>	<u>Variance</u>
General	\$ <u>25,351</u>	\$ <u>31,518</u>	\$ <u>6,167</u>

**2013 Budgeted vs. Actual Budgetary Basis Expenditures**

<u>Fund Type</u>	<u>Appropriation Authority</u>	<u>Budgetary Expenditures</u>	<u>Variance</u>
General	\$ <u>22,500</u>	\$ <u>28,265</u>	\$ ( <u>5,765</u> )

Contrary to Ohio law, during 2013, the budgetary expenditures exceeded the appropriation authority in the General Fund by \$5,765.

Budgetary activity for the year ending December 31, 2012 was as follows:

**2012 Budgeted vs. Actual Receipts**

<u>Fund Type</u>	<u>Budgeted Receipts</u>	<u>Actual Receipts</u>	<u>Variance</u>
General	\$ <u>25,351</u>	\$ <u>29,709</u>	\$ <u>4,358</u>

**2012 Budgeted vs. Actual Budgetary Basis Expenditures**

<u>Fund Type</u>	<u>Appropriation Authority</u>	<u>Budgetary Expenditures</u>	<u>Variance</u>
General	\$ <u>25,050</u>	\$ <u>30,512</u>	\$ ( <u>5,462</u> )

Contrary to Ohio law, during 2012, the budgetary expenditures exceeded the appropriation authority in the General Fund by \$5,462.

**WALDO TOWNSHIP PARK DISTRICT  
MARION COUNTY  
NOTES TO THE FINANCIAL STATEMENTS  
DECEMBER 31, 2013 AND 2012**

**NOTE 4 - PROPERTY TAX:-**

Real property taxes become a lien on January 1 preceding the October 1 date for which rates are adopted by the Board of Trustees. The State Board of Tax Equalization adjusts these rates for inflation. Property taxes are also reduced for applicable homestead and rollback deductions. Homestead and rollback amounts are then paid by the State, and are reflected in the accompanying financial statements as Intergovernmental Receipts. Payments are due to Marion County by December 31. If the property owner elects to make semiannual payment, 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 5 - RISK MANAGEMENT:-**

The District has obtained commercial insurance for general liability.

**NOTE 6 - CONTRACTS:-**

The District has a contract with the Waldo Pool Board that states the Pool will collect the revenue generated at the pool and will use the revenue collected to pay for utilities, chemicals, wages and other expenses necessary to maintain and operate the pool in a safe and healthful manner. During the audit period, the Pool did not generate enough revenue to cover their expenses; therefore, the District agreed to help cover the Pool's expenses. The District paid for such items as utilities, supplies, licenses, payroll taxes, and maintenance and repair items. The Fiscal Officer of the District also serves as the Fiscal Officer for the Waldo Pool Board.

**NOTE 7 - SUBSEQUENT EVENTS:-**

Management has evaluated subsequent events as of June 14, 2014, the date of the auditor's report.



**Independent Accountants' Report on Internal Control over Financial Reporting  
and on Compliance and Other Matters Required by *Government Auditing Standards***

Waldo Township Park District  
Marion County  
P.O. Box 497  
Waldo, OH 43356

To the Board of Commissioners:

We have audited, 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 the Waldo Township Park District, Marion County, (the District) as of and for the years ended December 31, 2013 and 2012, and the related notes to the financial statements, which collectively comprise the District's basic financial statements and have issued our report thereon dated June 14, 2014, wherein we noted the District followed financial reporting provisions Ohio Revised Code Section 117.38 and Ohio Administrative Code Section 117-2-03 permit.

***Internal Control Over Financial Reporting***

In planning and performing our audit of the financial statements, we considered the Waldo Township Park District'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 opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the District's internal control. Accordingly, we do not express an opinion on the effectiveness of the Waldo Township Park District's internal control.

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 a certain deficiency in internal control over financial reporting that we consider a material weakness.

*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 Government'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. We consider finding 2013-001 described in the accompanying schedule of findings to be a material weakness.

We also noted certain internal control matters that we reported to the District's management in a separate letter dated June 14, 2014.

***Compliance and Other Matters***

As part of reasonably assuring whether the Government'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, 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 instances of noncompliance or other matters we must report under *Government Auditing Standards* which are described in the accompanying schedule of findings as items 2013-002 through 2013-006.

***Entity's Response to Findings***

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

***Purpose of this Report***

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

*Shuller & Mante*

Certified Public Accountants

June 14, 2014  
Marion, Ohio

**WALDO TOWNSHIP PARK DISTRICT  
MARION COUNTY  
SCHEDULE OF FINDINGS  
FOR THE YEARS ENDED DECEMBER 31, 2013 AND 2012**

**Finding Number**

**2013-001**

**Material Weakness - Internal Control and Review Procedures**

The Board has not established formal procedures to reasonably assure completeness and accuracy of the monthly reporting due to a lack of segregation of duties. During our testing and analysis, we noted that the District's Board is not reviewing the financial activity of the District, such as monthly reports or the bank statement for proper inclusion of authorized expenditures within the cancelled checks or electronic fund withdraws. Lack of legislative monitoring may lead to improper or unauthorized use of District monies.

We recommend the Board review on a regular basis, perhaps monthly or quarterly, bank reconciliations and budgets versus actual financial activity, make appropriate inquires to help determine the integrity of the information. When performing such review, the officials' signatures or initials and the date should be affixed to the documents examined and it should be noted in the monthly minutes that the officials' thoroughly reviewed and approved those documents. In addition, we also recommend that the numerical check sequence be noted in the minutes and signed off of by the District each month. The Board should review and authorize a listing of District expenditures before being paid and document and maintain this approval in the minutes. The minutes for each month should also be reviewed and approved at the next month's meeting and maintained as a public record for future reference.

**Officials' Response**

The District is aware of the above issue and is currently reviewing the procedures to prevent this condition from occurring in the future.

**Finding Number**

**2013-002**

**Noncompliance Citation - Budgetary Posting and Monitoring**

Ohio Administrative Code Sections 117-2-02(D) 2 and 3 states that a receipt or appropriations ledger should be maintained during the audit period to effectively monitor the activity of the District. The District did not maintain a receipt or appropriations ledger during the audit period, including proper notations of report classifications, however a check register was maintained by the District. By not maintaining these ledgers with budgeted receipts and appropriations, the District may be unable to effectively monitor budgeted versus actual activity.

We recommend the District post all receipts to the receipt ledger and all disbursements to the appropriation ledger. In addition, we also recommend the District record all budgeted receipts in the receipt ledger and appropriations in the appropriation ledger in order to monitor budgetary activity.

**Officials' Response**

The District is aware of the above issue and is currently reviewing the procedures to prevent this condition from occurring in the future.

**WALDO TOWNSHIP PARK DISTRICT  
MARION COUNTY  
SCHEDULE OF FINDINGS  
FOR THE YEARS ENDED DECEMBER 31, 2011 AND 2010**

<b>Finding Number</b>	<b>2013-003</b>
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**Noncompliance Citation - Prior Certification of Funds**

Section 5705.41 (D), Ohio Revised Code, states that no subdivision shall make any contract or order any expenditure of money unless that certificate of the treasurer is attached. The treasurer must certify that the amount required to meet such a commitment has been lawfully appropriated and is in the treasury or in the process of collection to the credit of an appropriate fund free from any previous encumbrance. Furthermore, contracts and orders for expenditures lacking prior certification should be null and void unless, for expenditures under \$3,000, the Commissioner obtains from the treasurer a certificate stating that there was at the time of the making of the contracts or orders a sufficient sum appropriated. The Commissioners, by resolution, then may authorize the issuance of a warrant for the payments of the amount due.

During our testing of expenditures, all funds were obligated without prior or any certification. There was no evidence of subsequent resolutions authorizing payment for such obligations. Expenditures without prior certification could result in expenditures exceeding appropriations. We recommend that a purchase order be completed before all expenditures are initiated. Alternatively, the District might consider using then and now certificates or blanket certificates, allowed by the O.R.C. for expenditures meeting certain criteria.

**Officials' Response**

The District will work on correcting the findings and improve internal and compliance controls to address the issue.

<b>Finding Number</b>	<b>2013-004</b>
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**Non-Compliance Citation - Park Commissioners Bonding**

Ohio Revised Code Section 1545.05 requires each Park Commissioner to execute a bond prior to entering upon the duties of one of the Commissioners. The bond amount and surety is to be established by resolution of the governing authority.

The Commissioner's designated an individual as a fiscal officer/treasurer, but they did not execute a bond for any of the Park Commissioner positions, including the officer/treasurer, nor did they set the amount of the surety through a resolution.

We recommend the District take the necessary steps to establish a resolution regarding the terms and amount of the surety for each of the Commissioners bonding. In addition, the Park District should purchase the bonds to assist in risk management for protection of the public monies.

**Officials' Response**

The District is aware of the above issue and is currently reviewing the procedures to prevent this condition from occurring in the future.



**WALDO TOWNSHIP PARK DISTRICT  
MARION COUNTY  
SCHEDULE OF FINDINGS  
FOR THE YEARS ENDED DECEMBER 31, 2013 AND 2012**

<b>Finding Number</b>	<b>2013-005</b>
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**Noncompliance Citation- Expenditures Exceeding Appropriations**

Ohio Revised Code Section 5705.41 (B) states that no subdivision or taxing unit is to expend money unless it has been appropriated.

During our audit procedures, we noted that expenditures exceeded appropriations in the District's Funds for both 2013 and 2012. We recommend that the District monitor on a regular basis expenditures and appropriations. Whenever it is necessary, amended appropriations need to be prepared, approved, and submitted to the County Budget Commission.

**Officials' Response**

The District is aware of the above issue and is currently preparing the appropriate documents for submission to the County on a timely basis to prevent this issue from occurring in the future.

<b>Finding Number</b>	<b>2013-006</b>
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**Noncompliance Citation- Reporting of Income**

Internal Revenue Regulation 26 CFR 1.6041-1: Reporting of income aggregating \$600 or more states that Ohio Revised Code Section 5705.41 (B) states that every person engaged in a trade or business shall make an information return for each calendar year with respect to payments it makes during the calendar year in the course of its trade or business to another person of fixed or determinable income such as salaries, wages, commissions, fees, and other forms of compensation for services rendered aggregating \$600 or more.

During our audit procedures, we noted persons that were compensated \$600 or more in the calendar year and the District did not issue 1099 miscellaneous information return to those persons as required by internal revenue regulations. We recommend that the District review payments by vendor at the end of each calendar year to determine if any 1099 miscellaneous information returns need to be issued.

**Officials' Response**

The District is now aware of the above issue and is currently preparing the appropriate documents for submission to the County on a timely basis to prevent this issue from occurring in the future.

**WALDO TOWNSHIP PARK DISTRICT  
MARION COUNTY  
SCHEDULE OF PRIOR YEAR AUDIT FINDINGS  
FOR THE YEARS ENDED DECEMBER 31, 2013 AND 2012**

Finding Number	Finding Summary	Fully Corrected?	Not Corrected, Partially Corrected; Significantly Different Corrective Action Taken; or Finding No Longer Valid; Explain:
2011-001	Significant Deficiency- Material Weakness- Internal Control and Review Procedures	No	Not Corrected. Finding is repeated for current audit period as 2013-001.
2011-002	Noncompliance Citation- Budgetary Posting and Monitoring	No	Some corrective action taken. Finding is repeated for current audit period as 2013-002.
2011-003	Noncompliance Citation- Prior Certification of Funds	No	Not Corrected. Finding is repeated for current audit period as 2013-003.
2011-004	Noncompliance Citation- Park Commissioners Bonding	No	Not Corrected. Finding is repeated for current audit period as 2013-004.
2011--005	Noncompliance Citation- Expenditures Exceeding Appropriations	No	Not Corrected. Finding is repeated for current audit period as 2013-005.



# Dave Yost • Auditor of State

**WALDO TOWNSHIP PARK DISTRICT**

**MARION 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  
AUGUST 19, 2014**