



Dave Yost • Auditor of State



**WEST MALTA RURAL WATER DISTRICT  
MORGAN COUNTY**

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# Dave Yost • Auditor of State

## INDEPENDENT AUDITOR'S REPORT

West Malta Rural Water District  
Morgan County  
P.O. Box 456  
McConnelsville, Ohio 43756

To the Commission:

### ***Report on the Financial Statement***

We have audited the accompanying financial statement of the West Malta Rural Water District, Morgan County, Ohio (the District), as of and for the years ended December 31, 2013 and 2012.

### ***Management's Responsibility for the Financial Statement***

Management is responsible for preparing and fairly presenting the financial statement in accordance with the financial reporting provisions of 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 the financial statement 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 statement is 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 statement 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 1 of the financial statement, the District prepared the financial statement 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, to satisfy these requirements.

The effects on the financial statement 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 statement referred to above does 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 statement referred to above presents fairly, in all material respects, the cash balance of West Malta Rural Water District, Morgan County, Ohio, as of December 31, 2013 and 2012, and its cash receipts and disbursements 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 1.

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

In accordance with *Government Auditing Standards*, we have also issued our report dated December 16, 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 District's internal control over financial reporting and compliance.



**Dave Yost**  
Auditor of State

Columbus, Ohio

December 16, 2014

**WEST MALTA RURAL WATER DISTRICT  
MORGAN COUNTY**

**STATEMENT OF RECEIPTS, DISBURSEMENTS AND  
CHANGES IN CASH BALANCE  
FOR THE YEARS ENDED DECEMBER 31, 2013 AND 2012**

	<b>2013</b>	<b>2012</b>
<b>Operating Cash Receipts:</b>		
Charges for Services	\$126,588	\$122,055
Late Fees	135	680
Tap Fees	3,000	6,000
	<u>129,723</u>	<u>128,735</u>
<b>Operating Cash Disbursements:</b>		
Contract Services	39,628	39,225
Lab Fees	965	
Postage	937	
Office Supplies	396	1,243
Repairs and Maintenance	1,944	652
Contract Labor	7,988	13,240
Utilities	5,809	3,897
Insurance	2,752	2,634
Water Purchase	17,687	16,588
Bank Charges	35	52
Equipment	156	8,802
Miscellaneous	515	666
Audit Expense		8,056
Bulk Water Expense	7,297	
Reimbursements	117	
Permits	119	720
	<u>86,345</u>	<u>95,775</u>
Total Operating Cash Disbursements		
	<u>86,345</u>	<u>95,775</u>
Operating Income/(Loss)	<u>43,378</u>	<u>32,960</u>
<b>Non-Operating Cash Receipts:</b>		
Intvestment Earnings	106	174
Miscellaneous	2,271	
	<u>2,377</u>	<u>174</u>
Total Non-Operating Cash Receipts		
	<u>2,377</u>	<u>174</u>
<b>Non-Operating Cash Disbursements:</b>		
Debt Service	80,584	69,720
	<u>80,584</u>	<u>69,720</u>
Total Non-Operating Cash Disbursements		
	<u>80,584</u>	<u>69,720</u>
Net Receipts Over/(Under) Disbursements	(34,829)	(36,586)
Cash Balances, January 1	<u>105,967</u>	<u>142,553</u>
<b>Cash Balances, December 31</b>	<b><u>\$71,138</u></b>	<b><u>\$105,967</u></b>

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

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**WEST MALTA RURAL WATER DISTRICT  
MORGAN COUNTY**

**NOTES TO THE FINANCIAL STATEMENT  
DECEMBER 31, 2013 AND 2012**

**1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

**A. Description of the Entity**

The constitution and laws of the State of Ohio establish the rights and privileges for the West Malta Rural Water District, Morgan County, (the District) as a body corporate and politic. The District was established as a separate political subdivision of the State of Ohio under provisions of Ohio Revised Code § 6119.02(A)(6). Although construction is complete, the affairs of the District continue to be conducted by a four-member Commission. The affairs of the District should be conducted by a three-member Board of Trustees. The Board members are to be appointed by the Morgan County Common Pleas Court Judge. The District provides water services to residents of the District.

The District's management believes this financial statement presents all activities for which the District is financially accountable.

**B. Accounting Basis**

The financial statement follows the accounting basis permitted by the financial reporting provisions of Ohio Revised Code § 117.38 and Ohio Administrative Code § 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).

The statement includes adequate disclosure of material matters, as the financial reporting provisions of Ohio Revised Code § 117.38 and Ohio Administrative Code § 117-2-03(D) permit.

**C. Deposits**

The District has one interest bearing checking account, one non-interest bearing checking account and two interest bearing savings accounts.

**D. Budgetary Process**

The Ohio Revised Code requires the Board to budget annually.

**1. Appropriations**

Budgetary expenditures (that is, disbursements and encumbrances) may not exceed appropriations at the function level of control, and appropriations may not exceed estimated resources. Appropriation Authority includes current year appropriations plus encumbrances carried over from the prior year (if any). Appropriations lapse at year end.

**2. Estimated Resources**

Estimated resources include estimates of cash to be received (budgeted receipts) plus cash as of January 1.

**WEST MALTA RURAL WATER DISTRICT  
MORGAN COUNTY**

**NOTES TO THE FINANCIAL STATEMENT  
DECEMBER 31, 2013 AND 2012  
(Continued)**

**1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**

**D. Budgetary Process (Continued)**

**3. Encumbrances**

The Ohio Revised Code requires the District to reserve (encumber) appropriations when commitments are made. Encumbrances outstanding at year end are carried over, and need not be reappropriated.

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

**E. Property, Plant, and Equipment**

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

**2. EQUITY IN POOLED DEPOSITS**

The carrying amount of deposits at December 31 was as follows:

	2013	2012
Demand deposits	\$20,253	\$55,233
Other time deposits (savings accounts)	50,885	50,734
Total deposits	\$71,138	\$105,967

**Deposits:** Deposits are insured by the Federal Deposit Insurance Corporation.

**3. BUDGETARY ACTIVITY**

Budgetary activity for the years ending December 31, 2013 and 2012 follows:

2013 Budgeted vs. Actual Receipts		
Budgeted Receipts	Actual Receipts	Variance
\$128,000	\$132,100	\$4,100

2013 Budgeted vs. Actual Budgetary Basis Expenditures		
Appropriation Authority	Budgetary Expenditures	Variance
\$144,650	\$166,929	(\$22,279)

2012 Budgeted vs. Actual Receipts		
Budgeted Receipts	Actual Receipts	Variance
\$116,000	\$128,909	\$12,909

**WEST MALTA RURAL WATER DISTRICT  
MORGAN COUNTY**

**NOTES TO THE FINANCIAL STATEMENT  
DECEMBER 31, 2013 AND 2012  
(Continued)**

**3. BUDGETARY ACTIVITY (Continued)**

2012 Budgeted vs. Actual Budgetary Basis Expenditures		
Appropriation Authority	Budgetary Expenditures	Variance
\$170,620	\$165,495	\$5,125

Contrary to Ohio law, budgetary expenditures exceeded appropriation for the District by \$22,279 for the year ended December 31, 2013.

**4. DEBT**

Debt outstanding at December 31, 2013 was as follows:

	Principal	Interest Rate
Water Resource Revenue Bonds, Series 2010	\$922,700	4%
Ohio Public Works Commission Loan CR25J	560,567	0%
Total	\$1,483,267	

The District received a loan (#91-01) from the United States Department of Agriculture Rural Development (USDA), to refinance interim financing received through the Ohio Water Development Authority (OWDA) for the construction phase of the water distribution system. Repayment of this debt began in 2012 in accordance with the approved amortization schedule. The debt is collateralized by water resource revenue bonds issued through USDA. The District has agreed to set utility rates sufficient to cover USDA debt service requirements.

The Ohio Public Works Commission (OPWC) loan (#CR25J) relates to the construction of a water system distribution project. The OPWC approved \$646,808 in loans to the District for this project. The loan will be repaid in semiannual installments in July and January of each year. Repayment of this debt began in July, 2010 in accordance with the approved amortization schedule. The loan is collateralized by water receipts. The District has agreed to set utility rates sufficient to cover OPWC debt service requirements.

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

Year ending December 31:	Water Resource Revenue Bonds	Ohio Public Works Commission (CR25J)
2014	\$48,208	\$10,780
2015	48,156	21,560
2016	48,288	21,560
2017	48,196	21,560
2018	48,188	21,560
2019-2023	240,984	107,801
2024-2028	240,960	107,801
2029-2033	241,048	107,802
2034-2038	240,980	107,802
2039-2043	241,044	32,341
2044-2048	241,016	
2049-2053	96,388	
Total	\$1,783,456	\$560,567

**WEST MALTA RURAL WATER DISTRICT  
MORGAN COUNTY**

**NOTES TO THE FINANCIAL STATEMENT  
DECEMBER 31, 2013 AND 2012  
(Continued)**

**5. RISK MANAGEMENT**

The District is exposed to various risks of property and casualty losses, and injuries to employees.

The District insures against injuries to employees through the Ohio Bureau of Worker's Compensation.

The District belongs to the Public Entities Pool of Ohio (PEP), a risk-sharing pool available to Ohio local governments. PEP provides property and casualty coverage for its members. American Risk Pooling Consultants, Inc. (ARPCO), a division of York Insurance Services Group, Inc. (York), functions as the administrator of PEP and provides underwriting, claims, loss control, risk management, and reinsurance services for PEP. PEP is a member of the American Public Entity Excess Pool (APEEP), which is also administered by ARPCO. Member governments pay annual contributions to fund PEP. PEP pays judgments, settlements and other expenses resulting from covered claims that exceed the members' deductibles.

Casualty and Property Coverage

APEEP provides PEP with an excess risk-sharing program. Under this arrangement, PEP retains insured risks up to an amount specified in the contracts. At December 31, 2013, PEP retained \$350,000 for casualty claims and \$100,000 for property claims.

The aforementioned casualty and property reinsurance agreement does not discharge PEP's primary liability for claims payments on covered losses. Claims exceeding coverage limits are the obligation of the respective government.

Financial Position

PEP's financial statements (audited by other accountants) conform with generally accepted accounting principles, and reported the following assets, liabilities and net position at December 31, 2012 and 2013 (the latest information available):

	<u>2012</u>	<u>2013</u>
Assets	\$34,389,569	\$34,411,883
Liabilities	<u>(14,208,353)</u>	<u>(12,760,194)</u>
Net Position	<u>\$20,181,216</u>	<u>\$21,651,689</u>

At December 31, 2012 and 2013, respectively, the liabilities above include approximately \$13.1 million and \$11.6 million of estimated incurred claims payable. The assets above also include approximately \$12.6 million and \$11.1 million of unpaid claims to be billed to approximately 475 member governments in the future, as of December 31, 2012 and 2013, respectively. These amounts will be included in future contributions from members when the related claims are due for payment. As of December 31, 2013, the District's share of these unpaid claims collectible in future years is approximately \$2,000.

Based on discussions with PEP, the expected rates PEP charges to compute member contributions, which are used to pay claims as they become due, are not expected to change significantly from those used to determine the historical contributions detailed below. By contract, the annual liability of each member is limited to the amount of financial contributions required to be made to PEP for each year of membership.

**WEST MALTA RURAL WATER DISTRICT  
MORGAN COUNTY**

**NOTES TO THE FINANCIAL STATEMENT  
DECEMBER 31, 2013 AND 2012  
(Continued)**

**5. RISK MANAGEMENT (Continued)**

<b><u>Contributions to PEP</u></b>	
<b><u>2012</u></b>	<b><u>2013</u></b>
\$2,634	\$2,752

After one year of membership, a member may withdraw on the anniversary of the date of joining PEP, if the member notifies PEP in writing 60 days prior to the anniversary date. Upon withdrawal, members are eligible for a full or partial refund of their capital contributions, minus the subsequent year's contribution. Withdrawing members have no other future obligation to PEP. Also upon withdrawal, payments for all casualty claims and claim expenses become the sole responsibility of the withdrawing member, regardless of whether a claim occurred or was reported prior to the withdrawal.

**6. SUBSEQUENT EVENTS**

The District has held preliminary meetings with United States Department of Agriculture Rural Development and Morgan-Meigsville Rural Water District to discuss the consolidation of the two water systems. The consolidation would result in the dissolution of the District. Negotiations will continue throughout 2014.

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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

West Malta Rural Water District  
Morgan County  
P.O. Box 456  
McConnelsville, Ohio 43756

To the Commission:

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 statement of West Malta Rural Water District, Morgan County, Ohio (the District), as of and for the years ended December 31, 2013 and 2012, and the related notes to the financial statement, and have issued our report thereon dated December 16, 2014.

### ***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 opinions on the financial statement, but not to the extent necessary to opine on the effectiveness of the District'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 material weaknesses.

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 District's financial statement. 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 findings 2013-001 through 2013-003 described in the accompanying Schedule of Findings to be material weaknesses.

***Compliance and Other Matters***

As part of reasonably assuring whether the District's financial statement is 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 2013-001 and 2013-004.

***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.



**Dave Yost**  
Auditor of State

Columbus, Ohio

December 16, 2014



**WEST MALTA RURAL WATER DISTRICT  
MORGAN COUNTY**

**SCHEDULE OF FINDINGS  
DECEMBER 31, 2013 AND 2012**

<b>FINDINGS RELATED TO THE FINANCIAL STATEMENT REQUIRED TO BE REPORTED IN ACCORDANCE WITH GAGAS</b>
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**FINDING NUMBER 2013-001**

**Noncompliance and Material Weakness**

Ohio Admin. Code § 117-2-02(D) provides that all local public offices may maintain accounting records in a manual or computerized format. The records used should be based on the nature of operations and services the public office provides, and should consider the degree of automation and other factors. Such records should include the following:

1. Cash journal, which typically contains the following information: 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 the payer, purpose, receipt number, and other information required for the transactions can be recorded on this ledger.
3. Appropriation ledger, which may assemble and classify disbursements or expenditure/expenses into separate accounts for, at a minimum, each account listed in the appropriation resolution. The amount, fund, date, check number, purchase order number, encumbrance amount, unencumbered balance, amount of disbursement, uncommitted balance of appropriations, and any other information required may be entered in the appropriate columns.

During 2012, the District utilized QuickBooks software accounting system for a general bank account maintained by the Treasurer of the District. This accounting software did not include receipt or appropriation ledgers, but only a cashbook. In addition, the District contracted with Morgan-Meigsville Rural Water District (MMRWD) to perform the billing and collection of utility service for West Malta Rural Water District customers. The MMRWD maintained a separate bank account for all the District's financial activity. MMRWD accounted for the billing and collection of the District's billing/collection activity in a separate QuickBooks software accounting system and remitted a monthly check for collections to the District to be posted to the QuickBooks accounting system. The District Treasurer prepared the 2012 financial statements from the District's QuickBooks account and did not include all the bank accounts maintained by the District or financial activity maintained by MMRWD. The annual financial report presented for audit did not include all activity of the District for 2012. The District was declared unauditible on May 5, 2014. The officials at MMRWD consolidated the financial activity of all bank statements and the two different QuickBooks systems and corrected the errors that caused the District to be declared unauditible. During late 2013, MMRWD consolidated all financial activity and bank accounts into one accounting system.

We recommend the District establish and maintain the required cash journal, receipts ledger, and appropriation ledger in compliance with the Ohio Admin. Code.

**FINDING NUMBER 2013-002**

**Material Weakness**

Sound financial reporting is the responsibility of the Treasurer and Commission and is essential to ensure the information provided to the readers of the financial statement is complete and accurate.

**WEST MALTA RURAL WATER DISTRICT  
MORGAN COUNTY**

**SCHEDULE OF FINDINGS  
DECEMBER 31, 2013 AND 2012  
(Continued)**

<b>FINDINGS RELATED TO THE FINANCIAL STATEMENT REQUIRED TO BE REPORTED IN ACCORDANCE WITH GAGAS (Continued)</b>
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**FINDING NUMBER 2013-002 (Continued)**

**Material Weakness (Continued)**

The Fiscal Officer recorded transfers between the District's bank accounts as in/out financial transfers on the financial statements presented for audit. An adjustment, which was agreed to by the management of the District, was made to the financial statement to eliminate this activity by \$57,297 for 2013 and \$84,968 for 2012. Further, we found the financial statements presented for audit reflected each bank account of the District separately on the statement instead of presenting combined totals of the four bank accounts.

We recommend the Fiscal Officer present the financial statements by fund and not by bank accounts. This would eliminate the transfers between bank accounts and added information on the financial statements.

**FINDING NUMBER 2013-003**

**Material Weakness**

The Treasurer prepares reconciliations of all bank accounts to the QuickBooks accounting system on a monthly basis. Timely reconciliations between the bank statements and accounting system reduce the risk of errors and fraudulent activity.

We noted the Treasurer did not consistently prepare monthly reconciliations for all accounts during the audit period. In most cases only the General Account and Operating Accounts had monthly reconciliations completed. A consolidated reconciliation, which should include all District accounts, including savings accounts, should be completed by the Treasurer at the end of each month. The lack of accurate and timely performance of monthly bank reconciliations could allow errors and/or irregularities to occur and remain undetected for an extended period of time.

We recommend that Treasurer complete monthly consolidated reconciliations for the District.

**FINDING NUMBER 2013-004**

**Noncompliance**

Ohio Rev. Code § 5705.41(B) prohibits subdivisions or taxing authorities from expending money unless it has been appropriated as provided in such chapter.

At December 31, 2013, expenditures exceeded appropriations by \$22,279. This could cause the District to spend more than is available to spend.

We recommend the Treasurer compare expenditures to appropriations on a monthly basis. If appropriations in addition to those already adopted will be needed, the Board of Trustees should take the necessary steps to adopt additional appropriations, if possible, to prevent expenditures from exceeding appropriations or reduce spending.

**Officials' Response:** Management declined to respond to the aforementioned findings.

**WEST MALTA RURAL WATER DISTRICT  
MORGAN COUNTY**

**SCHEDULE OF PRIOR AUDIT FINDINGS  
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; <b>Explain</b>
2011-001	A noncompliance citation was issued under Ohio Rev. Code § 5705.41(D) for not using purchase orders.	Yes	N/A
2011-002	A noncompliance citation and material weakness was issued under Ohio Admin. Code § 117-2-02(D) since the District utilized Quick Books which did not include receipts and appropriations ledgers.	No	Reissued as Finding 2013-001.
2011-003	A noncompliance citation and material weakness was issued under Ohio Rev. Code § 5705.09(E) since the District did not establish the required Bond Payment Fund.	Yes	N/A
2011-004	A noncompliance citation and material weakness was issued under Ohio Rev. Code § 5705.42 since the District failed to post on-behalf payments (OPWC and ARC) to the District's accounting ledgers.	Yes	N/A
2011-005	A material weakness was issued for various issues noted in the District's accounting ledgers and reporting of its financial statement.	No	Reissued as Finding Number 2013-001.

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# Dave Yost • Auditor of State

**WEST MALTA RURAL WATER DISTRICT**

**MORGAN 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  
DECEMBER 30, 2014**