



Dave Yost • Auditor of State

**SOUTHWESTERN OHIO COUNCIL OF GOVERNMENTS
WARREN COUNTY**

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Dave Yost • Auditor of State

INDEPENDENT AUDITOR'S REPORT

Southwestern Ohio Council of Governments
Warren County
801 Drake Road
Lebanon, Ohio 45036

To the Board of Directors:

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 Southwestern Ohio Council of Governments, Warren County, Ohio (the Council) as of and for the years ended December 31, 2016, and 2015.

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 Council'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 Council'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 1B of the financial statements, the Council 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 Council 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 Council as of December 31, 2016, and 2015, 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 Southwestern Ohio Council of Governments, Warren County, Ohio as of December 31, 2016, and 2015, 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 1B.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated July 24, 2017, on our consideration of the Council'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 Council's internal control over financial reporting and compliance.



Dave Yost
Auditor of State

Columbus, Ohio

July 24, 2017

Southwestern Ohio Council of Governments

Warren County

Statement of Receipts, Disbursements

and Changes in Fund Balances (Regulatory Cash Basis)

General Fund

For the Year Ended December 31, 2016

	<u>General</u>
Cash Receipts	
Member Contributions	\$193,756
Member Contributions for Financial Services	625,427
Non-Agency Programs	132,808
Earnings on Investments	486
	<hr/>
<i>Total Cash Receipts</i>	<i>952,477</i>
	<hr/>
Cash Disbursements	
General Government	825,495
Contracts DODD	3,306
Other	2,688
	<hr/>
<i>Total Cash Disbursements</i>	<i>831,489</i>
	<hr/>
<i>Net Change in Fund Cash Balances</i>	<i>120,988</i>
	<hr/>
<i>Fund Cash Balances, January 1</i>	<i>127,572</i>
	<hr/>
Fund Cash Balances, December 31	
Unassigned	248,560
	<hr/>
<i>Fund Cash Balances, December 31</i>	<i>\$248,560</i>
	<hr/> <hr/>

See accompanying notes to the basic financial statements

Southwestern Ohio Council of Governments
Warren County
Statement of Receipts, Disbursements
and Changes in Fund Balances (Regulatory Cash Basis)
Agency Fund
For the Year Ended December 31, 2016

	<u>Agency</u>
Operating Cash Receipts	
Member Contributions for Wavier TCM-MAC	\$41,130,000
Program Receipts	\$1,924,880
Investment Income	\$22,842
	<hr/>
<i>Total Operating Cash Receipts</i>	<i>43,077,722</i>
	<hr/>
Operating Cash Disbursements	
Contracts-DODD	41,690,964
Services to Families	2,084,770
Other	293,192
	<hr/>
<i>Total Operating Cash Disbursements</i>	<i>44,068,926</i>
	<hr/>
<i>Operating (Loss)</i>	<i>(991,204)</i>
	<hr/>
<i>Net Change in Fund Cash Balances</i>	<i>(991,204)</i>
	<hr/>
<i>Fund Cash Balances, January 1</i>	<i>15,856,327</i>
	<hr/>
<i>Fund Cash Balances, December 31</i>	<i>\$14,865,123</i>
	<hr/> <hr/>

See accompanying notes to the basic financial statements

**SOUTHWESTERN OHIO COUNCIL OF GOVERNMENTS
WARREN COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2016**

1. Summary of Significant Accounting Policies

A. Reporting Entity

The constitution and laws of the State of Ohio establish the rights and privileges of the Southwestern Ohio Regional Council of Governments, Warren County, (the Council) as a body corporate and politic under Chapter 167 of the Ohio Revised Code. The Council commenced operations on July 1, 2009. The Council is governed by a 5 member board consisting of the Superintendents of the member County Boards of Developmental Disabilities. The participating subdivisions are: Butler, Clermont, Greene, Hamilton, and Warren counties. Montgomery County contracts for purchase of Family Supports Services which is managed by the Council.

The Council provides a financial function for its members to provide the best possible services to the persons with developmental disabilities. The Council receives obligated financial support from its members which funds are deposited and are eligible to accrue interest. The Council pays for member county obligations and other related services to and for persons with developmental disabilities enrolled in its member boards.

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

B. Accounting Basis

These financial statements follow the accounting basis the Auditor of State prescribes or permits. This basis is similar to the cash receipts and disbursements accounting basis. The Council recognizes receipts when received in cash rather than when earned, and recognizes disbursements when paid rather than when a liability is incurred.

These statements include adequate disclosure of material matters, as the Auditor of State prescribes or permits.

C. Deposits

The Council deposits all funds in interest bearing checking accounts.

The Council has no investments.

D. Fund Accounting

The Council uses fund accounting to segregate cash and investments that are restricted as to the use. The Council classifies its funds into the following types:

1. General Fund

The General Fund reports all financial resources except those required to be accounted for in another fund.

2. Fiduciary Funds

Fiduciary funds include private purpose trust funds and agency funds.

**SOUTHWESTERN OHIO COUNCIL OF GOVERNMENTS
WARREN COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2016
(Continued)**

1. Summary of Significant Accounting Policies (Continued)

- i. Agency funds are purely custodial in nature and are used to hold resources for individuals, organizations or other governments. The Council disburses these funds as directed by the individual, organization or other government. The Council's agency funds at the end of 2016 consisted of a percentage of county board of developmental disabilities waiver match funds, state reconciliation funds, state subsidy payments paid to the Council on behalf of member county boards and program funds used for services to families and residual funds from the above mentioned types from previous years. The member contributions were used to make State Medicaid match payments, other state required payments and services to families on behalf of the county boards indicated by approved invoices forwarded to the Council by the member county boards and families enrolled on member county programs.

E. Fund Balance

Fund balance is divided into five classifications based primarily on the extent to which the Council must observe constraints imposed upon the use of its governmental-fund resources.

The classifications are as follows:

1. Nonspendable

The Council classifies assets as *nonspendable* when legally or contractually required to maintain the amounts intact. The Council has no nonspendable fund balances.

2. 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. The Council has no restricted fund balances.

3. Committed

Council can *commit* amounts via formal action (resolution). The Council must adhere to these commitments unless the Council amends 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. The Council has no committed fund balances.

4. 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 Council or an official delegated that authority by resolution, or by State Statute. The Council has no assigned fund balances.

**SOUTHWESTERN OHIO COUNCIL OF GOVERNMENTS
WARREN COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2016
(Continued)**

1. Summary of Significant Accounting Policies (Continued)

5. Unassigned

Unassigned fund balance is the residual classification for the general fund and includes amounts not included in any other classification. In other governmental funds, the unassigned classification is used only to report a deficit balance.

The Council 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.

F. Budgetary Process

The Council is not subject to the budgetary requirements of Chapter 5705 of the Ohio Revised Code.

G. Property, Plant, Equipment

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

H. Accumulated Leave

In certain circumstances, such as upon leaving employments or retirement, employees are entitled to cash payments for unused all-purpose leave. Unpaid leave is not reflected as a liability under the Council's cash basis of accounting.

I. Employer Contributions to Cost-Sharing Pension Plans

The employees of the Council are covered by the Ohio Public Employees Retirement System (OPERS) which administers three separate pension plans. The Council recognizes the disbursement for employer contributions to cost-share pension plans when they are paid. The employer contributions include portions for pension benefits and for postretirement health care benefits.

The Ohio Revised Code provides statutory authority for employee and employer contributions. The employee contribution rate is 10% of qualifying gross wages for all employees year ending December 31, 2016. The 2016 contribution rate for local government employers was 14% of covered payroll. Required employer contributions are equal to 100% of the dollar amount billed to each employer and must be extracted from the employer's records.

**SOUTHWESTERN OHIO COUNCIL OF GOVERNMENTS
WARREN COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2016
(Continued)**

2. Equity in Pooled Deposits

Deposits are insured by the Federal Depository Insurance Corporation; or collateralized by the financial institution's public entity deposit pool. The Council maintains a deposit pool all funds use. The Ohio Revised Code prescribes allowable deposits and investments. The carrying amount of deposits at December 31 was as follows:

Demand Deposits:	\$15,112,530
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3. Member Cash Balances

Fund integrity of the Council accounting records reflects an agency fund to each County member. The fund cash balances of the County members as reflected in agency funds were as follows:

Participating Members (Counties)

Butler	\$56,863
Clermont	\$230,800
Greene	\$23,845
Hamilton	\$2,353,028
Montgomery	\$33,692
Warren	\$12,165,738

4. Risk Management

The Council has obtained general liability insurance. The Council has no property or vehicles.

Southwestern Ohio Council of Governments
Warren County
Statement of Receipts, Disbursements
and Changes in Fund Balances (Regulatory Cash Basis)
General Fund
For the Year Ended December 31, 2015

	<u>General</u>
Cash Receipts	
Member Contributions	\$213,333
Member Contributions for Financial Services	443,155
Direct Public Support	1,200
Non-Agency Programs	40,533
Earnings on Investments	159
	<u>698,380</u>
<i>Total Cash Receipts</i>	<u>698,380</u>
Cash Disbursements	
General Government	606,507
Contracts DODD	654
Other	87
	<u>607,248</u>
<i>Total Cash Disbursements</i>	<u>607,248</u>
<i>Excess of Receipts Over Disbursements</i>	<u>91,132</u>
Other Financing Receipts (Disbursements)	
Transfers In	1,820
Transfers Out	(528,127)
Other Financing Uses	(34,208)
	<u>(560,515)</u>
<i>Total Other Financing Receipts (Disbursements)</i>	<u>(560,515)</u>
<i>Net Change in Fund Cash Balances</i>	(469,383)
<i>Fund Cash Balances, January 1</i>	<u>596,955</u>
Fund Cash Balances, December 31	
Unassigned	<u>127,572</u>
<i>Fund Cash Balances, December 31</i>	<u><u>\$127,572</u></u>

See accompanying notes to the basic financial statements

Southwestern Ohio Council of Governments
Warren County
Statement of Receipts, Disbursements
and Changes in Fund Balances (Regulatory Cash Basis)
Agency Fund
For the Year Ended December 31, 2015

	<u>Agency</u>
Operating Cash Receipts	
Member Contributions for Wavier TCM-MAC	\$52,620,698
Program Receipts	\$2,067,060
Investment Income	\$15,067
	<hr/>
<i>Total Operating Cash Receipts</i>	<i>54,702,825</i>
	<hr/>
Operating Cash Disbursements	
Contracts-DODD	50,461,882
Services to Families	1,246,353
Other	62,836
	<hr/>
<i>Total Operating Cash Disbursements</i>	<i>51,771,071</i>
	<hr/>
<i>Operating Income</i>	<i>2,931,754</i>
	<hr/>
Non-Operating Receipts (Disbursements)	
Transfers-In	528,127
Transfers-Out	(1,820)
Other Uses	34,208
	<hr/>
<i>Total Non-Operating Receipts (Disbursements)</i>	<i>560,515</i>
	<hr/>
<i>Net Change in Fund Cash Balances</i>	<i>3,492,269</i>
	<hr/>
<i>Fund Cash Balances, January 1</i>	<i>12,364,058</i>
	<hr/>
<i>Fund Cash Balances, December 31</i>	<i>\$15,856,327</i>
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<i>See accompanying notes to the basic financial statements</i>	

**SOUTHWESTERN OHIO COUNCIL OF GOVERNMENTS
WARREN COUNTY**

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

1. Summary of Significant Accounting Policies

A. Reporting Entity

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The Council provides a financial function for its members to provide the best possible services to the persons with developmental disabilities. The Council receives obligated financial support from its members which funds are deposited and are eligible to accrue interest. The Council pays for member county obligations and other related services to and for persons with developmental disabilities enrolled in its member boards.

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2. Fiduciary Funds

Fiduciary funds include private purpose trust funds and agency funds.

**SOUTHWESTERN OHIO COUNCIL OF GOVERNMENTS
WARREN COUNTY**

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

1. Summary of Significant Accounting Policies (Continued)

- i. Agency funds are purely custodial in nature and are used to hold resources for individuals, organizations or other governments. The Council disburses these funds as directed by the individual, organization or other government. The Council's agency funds at the end of 2015 consisted of a percentage of county board of developmental disabilities waiver match funds, state reconciliation funds, state subsidy payments paid to the Council on behalf of member county boards and program funds used for services to families and residual funds from the above mentioned types from previous years. The member contributions were used to make State Medicaid match payments, other state required payments and services to families on behalf of the county boards indicated by approved invoices forwarded to the Council by the member county boards and families enrolled on member county programs.

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2. 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. The Council has no restricted fund balances.

3. Committed

Council can *commit* amounts via formal action (resolution). The Council must adhere to these commitments unless the Council amends 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. The Council has no committed fund balances.

4. 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 Council or an official delegated that authority by resolution, or by State Statute. The Council has no assigned fund balances.

**SOUTHWESTERN OHIO COUNCIL OF GOVERNMENTS
WARREN COUNTY**

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

1. Summary of Significant Accounting Policies (Continued)

5. Unassigned

Unassigned fund balance is the residual classification for the general fund and includes amounts not included in any other classification. In other governmental funds, the unassigned classification is used only to report a deficit balance.

The Council 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.

F. Budgetary Process

The Council is not subject to the budgetary requirements of Chapter 5705 of the Ohio Revised Code.

G. Property, Plant, Equipment

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

H. Accumulated Leave

In certain circumstances, such as upon leaving employments or retirement, employees are entitled to cash payments for unused all-purpose leave. Unpaid leave is not reflected as a liability under the Council's cash basis of accounting.

I. Employer Contributions to Cost-Sharing Pension Plans

The employees of the Council are covered by the Ohio Public Employees Retirement System (OPERS) which administers three separate pension plans. The Council recognizes the disbursement for employer contributions to cost-share pension plans when they are paid. The employer contributions include portions for pension benefits and for postretirement health care benefits.

The Ohio Revised Code provides statutory authority for employee and employer contributions. The employee contribution rate is 10% of qualifying gross wages for all employees year ending December 31, 2015. The 2015 contribution rate for local government employers was 14% of covered payroll. Required employer contributions are equal to 100% of the dollar amount billed to each employer and must be extracted from the employer's records.

**SOUTHWESTERN OHIO COUNCIL OF GOVERNMENTS
WARREN COUNTY**

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

2. Equity in Pooled Deposits

Deposits are insured by the Federal Depository Insurance Corporation; or collateralized by the financial institution's public entity deposit pool. The Council maintains a deposit pool all funds use. The Ohio Revised Code prescribes allowable deposits and investments. The carrying amount of deposits at December 31 was as follows:

Demand Deposits:	\$15,982,745
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3. Member Cash Balances

Fund integrity of the Council accounting records reflects an agency fund to each County member. The fund cash balances of the County members as reflected in agency funds were as follows:

Participating Members (Counties)

Butler	\$21,039
Clermont	\$171,978
Greene	\$384,868
Hamilton	\$4,127,921
Montgomery	\$100,020
Warren	\$11,049,346

4. Risk Management

The Council has obtained general liability insurance. The Council has no property or vehicles.



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*

Southwestern Ohio Council of Governments
Warren County
801 Drake Road
Lebanon, Ohio 45036

To the Board of Directors:

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 Southwestern Ohio Council of Governments, Warren County, Ohio, (the Council) as of and for the years ended December 31, 2016, and 2015, and the related notes to the financial statements and have issued our report thereon dated July 24, 2017 wherein we noted the Council 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 Council'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 Council'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 Council'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. Given these limitations, we did not identify any deficiencies in internal control that we consider material weaknesses. However, unidentified material weaknesses may exist.

Compliance and Other Matters

As part of reasonably assuring whether the Council'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 no instances of noncompliance or other matters we must report under *Government Auditing Standards*.

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 Council's internal control or on compliance. This report is an integral part of an audit performed under *Government Auditing Standards* in considering the Council'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

July 24, 2017

**SOUTHWESTERN OHIO COUNCIL OF GOVERNMENTS
WARREN COUNTY**

**SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
DECEMBER 31, 2016**

Finding Number	Finding Summary	Status	Additional Information
2014-001	Council did not maintain accurate accounting records	Corrective Action Taken and Finding is Fully Corrected	

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Dave Yost • Auditor of State

SOUTHWESTERN OHIO COUNCIL OF GOVERNMENTS

WARREN 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 10, 2017**