



Dave Yost • Auditor of State

VILLAGE OF WAITE HILL
LAKE COUNTY

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Dave Yost • Auditor of State

INDEPENDENT AUDITOR'S REPORT

Village of Waite Hill
Lake County
7215 Eagle Road
Waite Hill, Ohio 44094

To the Village Council:

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 the Village of Waite Hill, Lake County, Ohio, (the Village) as of and for the year ended December 31, 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 Village'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 Village's internal control. Accordingly, we express no opinion. An audit also includes evaluating the appropriateness of management's accounting policies and the reasonableness of their significant accounting estimates, as well as our evaluation of the overall financial statement presentation.

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

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

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

Though the Village 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 Village as of December 31, 2015 or changes in financial position thereof for the year 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 Village of Waite Hill, Lake County, Ohio, as of December 31, 2015, and its combined cash receipts and disbursements for the year then ended in accordance with the financial reporting provisions Ohio Revised Code Section 117.38 and Ohio Administrative Code Section 117-2-03(D) permit, described in Note 2.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated May 5, 2017, on our consideration of the Village'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 Village's internal control over financial reporting and compliance.

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

May 5, 2017

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Village of Waite Hill, Ohio
Lake County
Combined Statement of Receipts, Disbursements
and Changes in Fund Balances (Cash Basis)
All Governmental Fund Types
For the Year Ended December 31, 2015

| | General | Special Revenues | Capital Projects | Totals (Memorandum Only) |
|---|--------------------|---------------------|---------------------|--------------------------------|
| Cash Receipts | | | | |
| Property and Other Local Taxes | \$599,289 | \$248,116 | | \$847,405 |
| Intergovernmental | 212,398 | 64,619 | | 277,017 |
| Charges for Services | 7,412 | | | 7,412 |
| Fines, Licenses and Permits | 7,314 | | | 7,314 |
| Earnings on Investments | 324,571 | | | 324,571 |
| Miscellaneous | 57,247 | | 29,677 | 86,924 |
| <i>Total Cash Receipts</i> | <u>1,208,231</u> | <u>312,735</u> | <u>29,677</u> | <u>1,550,643</u> |
| Cash Disbursements | | | | |
| Current: | | | | |
| Security of Persons and Property | 296,716 | 330,495 | | 627,211 |
| Basic Utility Services | 38,037 | | | 38,037 |
| Transportation | 324,347 | 59,438 | | 383,785 |
| General Government | 266,436 | | | 266,436 |
| Capital Outlay | | | 39,935 | 39,935 |
| Debt Service: | | | | |
| Principal Retirement | | | 95,000 | 95,000 |
| Interest and Fiscal Charges | | | 65,257 | 65,257 |
| <i>Total Cash Disbursements</i> | <u>925,536</u> | <u>389,933</u> | <u>200,192</u> | <u>1,515,661</u> |
| <i>Excess of Receipts Over (Under) Disbursements</i> | <u>282,695</u> | <u>(77,198)</u> | <u>(170,515)</u> | <u>34,982</u> |
| Other Financing Receipts (Disbursements) | | | | |
| Transfers In | | 60,000 | | 60,000 |
| Transfers Out | (60,000) | | | (60,000) |
| <i>Total Other Financing Receipts (Disbursements)</i> | <u>(60,000)</u> | <u>60,000</u> | | |
| <i>Net Change in Fund Cash Balances</i> | 222,695 | (17,198) | (170,515) | 34,982 |
| <i>Fund Cash Balances, January 1</i> | <u>1,135,440</u> | <u>899,962</u> | <u>8,834,671</u> | <u>10,870,073</u> |
| Fund Cash Balances, December 31 | | | | |
| Restricted | | 882,764 | | 882,764 |
| Committed | | | 8,664,156 | 8,664,156 |
| Unassigned | 1,358,135 | | | 1,358,135 |
| <i>Fund Cash Balances, December 31</i> | <u>\$1,358,135</u> | <u>\$882,764</u> | <u>\$8,664,156</u> | <u>\$10,905,055</u> |

See accompanying notes to the basic financial statements

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**Village of Waite Hill, Ohio
Lake County**

**Notes to the Financial Statements
For the Year Ended December 31, 2015**

Note 1 - Reporting Entity

The Village of Waite Hill, Lake County, Ohio, (the Village) is a body politic and corporate established to exercise the rights and privileges conveyed to it by the constitution and laws of the State of Ohio. A publicly-elected seven-member Council directs the Village. The Village provides water and sewer utilities, park operations, and police services. The Village contracts with the City of Willoughby Hills to receive fire protection services.

The Village is associated with the Northeast Ohio Public Energy Council. Note 9 to the financial statements provides additional information for this entity.

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

Note 2 - Summary of Significant Accounting Policies

Basis of Presentation

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

Fund Accounting

The Village 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 Village 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 Village 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 Village had the following significant Special Revenue Funds:

Street Construction Maintenance and Repair - This Fund receives gasoline tax and motor vehicle tax money for constructing, maintaining, and repairing Village streets.

Police Pension Fund - This Fund receives property tax money and transfers from the general fund for the Village obligation to the Ohio Police and Fire Pension Fund.

Police, Fire, and EMS Service Fund - This fund receives property tax money and pays for police salaries and fire and emergency medical services.

Capital Project Funds - These funds account for and report financial resources that are restricted, committed, or assigned to expenditure for capital outlays, including the acquisition or construction of capital facilities and other capital assets. The Village had the following significant capital project fund:

Capital improvement Fund - This fund is used for Village capital improvements.

Village of Waite Hill, Ohio
Lake County

Notes to the Financial Statements
For the Year Ended December 31, 2015

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

Basis of Accounting

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

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

Budgetary Process

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

Appropriations - Budgetary expenditures (that is, disbursements and encumbrances) may not exceed appropriations at the fund - function level - object level of control and appropriations may not exceed estimated resources. The Village Council must annually approve appropriation measures and subsequent amendments. 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 County Budget Commission must approve estimated resources.

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

A summary of 2015 budgetary activity appears in Note 3.

Property, Plant and Equipment

The Village 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.

Village of Waite Hill, Ohio
Lake County

Notes to the Financial Statements
For the Year Ended December 31, 2015

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

Fund Balance

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

Nonspendable - The Village 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 - Council can *commit* amounts via formal action (resolution). The Village 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.

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 Village Council or a Village official delegated that authority by resolution, or by State Statute.

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

The Village 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.

**Village of Waite Hill, Ohio
Lake County**

**Notes to the Financial Statements
For the Year Ended December 31, 2015**

Note 3 - Budgetary Activity

Budgetary activity for the year ended December 31, 2015 follows:

| 2015 Budgeted vs. Actual Receipts | | | |
|-----------------------------------|----------------------|--------------------|-----------|
| Fund Type | Budgeted Receipts | Actual Receipts | Variance |
| General | \$1,112,503 | \$1,208,231 | \$95,728 |
| Special Revenue | 362,884 | 372,735 | 9,851 |
| Capital Projects | | 29,677 | 29,677 |
| Total | \$1,475,387 | \$1,610,643 | \$135,256 |

| 2015 Budgeted vs. Actual Budgetary Basis Expenditures | | | |
|---|----------------------------|---------------------------|-------------|
| Fund Type | Appropriation Authority | Budgetary Expenditures | Variance |
| General | \$1,171,500 | \$985,536 | \$185,964 |
| Special Revenue | 876,500 | 389,933 | 486,567 |
| Capital Projects | 650,000 | 200,192 | 449,808 |
| Total | \$2,698,000 | \$1,575,661 | \$1,122,339 |

Note 4 – Deposits and Investments

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

| | |
|--|--------------|
| | 2015 |
| Demand deposits | \$57,727 |
| Other time deposits (savings and NOW accounts) | 209,173 |
| Total deposits | 266,900 |
| U.S. Treasury Notes | 745,600 |
| STAR Ohio | 8,253 |
| Federal National Mortgage Association | 1,915,972 |
| Corporate Bonds | 4,605,348 |
| Municipal Bond | 302,450 |
| Federal Farm Credit Bank | 1,615,552 |
| Federal Home Loan Bank | 480,787 |
| Federal Home Loan Mortgage Corporation | 911,953 |
| Government National Mortgage Association | 52,240 |
| Total investments | 10,638,155 |
| Total deposits and investments | \$10,905,055 |

**Village of Waite Hill, Ohio
Lake County**

**Notes to the Financial Statements
For the Year Ended December 31, 2015**

Note 4 – Deposits and Investments – (Continued)

Deposits

Deposits are insured by the Federal Depository Insurance Corporation; or collateralized by securities specifically pledged by the financial institution to the Village.

Investments

United States Treasury Notes, Federal Farm Credit Bank, Federal National Mortgage Association, Federal Home Loan Mortgage corporation, Government National Mortgage Association Notes, and Federal Home Loan Bank notes are held in book-entry form by the Federal Reserve holds the Village's U.S. Treasury Notes in book-entry form by, in the name of the Village's financial institution. Corporate bond and the municipal bond are held in book-entry form.

The investments in STAR Ohio is not evidenced by securities that exist in physical or book-entry form.

Note 5 – Taxes

Property Taxes

Real property taxes become a lien on January 1 preceding the October 1 date for which the Council 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 Village.

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

Note 6 - Risk Management

Commercial Insurance

The Village has obtained commercial insurance for the following risks:

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

**Village of Waite Hill, Ohio
Lake County**

**Notes to the Financial Statements
For the Year Ended December 31, 2015**

Note 7- Retirement Systems

The Village's Certified full-time Police Officers belong to the Police and Fire Pension Fund (OP&F). Other employees belong to the Ohio Public Employees Retirement System (OPERS). OP&F and OPERS are Cost-sharing multiple –employers' plans. The Ohio Revised Code prescribes these plans' benefits, which include postretirement healthcare and survivor and disability benefits.

The Ohio Revised Code also prescribes contribution rates. From July 1, 2015 through December 31, 2015 plan members were required to contribute 12.25% of their annual covered salary. From January 1, 2015 thru June 30, 2015, plan members are required to contribute 11.5% of their annual covered salary. For 2015 the Village contributed to OP&F an amount equal to 19.5% of full-time police members wages. For 2015, OPERS members contributed 10% of their gross salaries and the Village contributed an amount equaling 14% of participant's gross salaries. The Village has paid all contribution required through December 31, 2015.

Note 8 – Debt

Debt outstanding at December 31, 2015 was as follows:

| | Principal | Interest Rate |
|--------------------------|-------------|---------------|
| General Obligation Bonds | \$2,058,000 | 2.66% |

The Village issued general obligation bonds on November 30, 2010 relating to the remodeling/construction of the Village Hall Municipal Building this debt was refinanced in 2015 and matures in 2029. The Village's taxing authority collateralized the bonds.

Amortization

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

| Year ending December 31: | General Obligation Bonds |
|-----------------------------|--------------------------------|
| 2016 | \$177,743 |
| 2017 | 176,741 |
| 2018 | 178,146 |
| 2019 | 179,688 |
| 2020 | 176,097 |
| 2021-2025 | 893,960 |
| 2026-2029 | 709,688 |
| Total | \$2,492,063 |

**Village of Waite Hill, Ohio
Lake County**

**Notes to the Financial Statements
For the Year Ended December 31, 2015**

Note 9 – Joint Ventures

Northeast Ohio Public Energy Council

The Village is a member of the Northeast Ohio Public Energy Council (NOPEC). NOPEC is a regional council of governments formed under Chapter 167 of the Ohio Revised Code. NOPEC was formed to serve as a vehicle for communities wishing to proceed jointly with an aggregation program for the purchase of electricity and gas. NOPEC is currently comprised of over 100 communities who have been authorized by ballot to purchase electricity on behalf of their citizens. The intent of NOPEC is to provide electricity and gas at the lowest possible rates while at the same time insuring stability in prices by entering into long-term contracts with suppliers to provide electricity and gas to the citizens of its member communities.

NOPEC is governed by a General Assembly made up of one representative from each member community. The representatives from each county then elect one person to serve on the eight member NOPEC Board of Directors. The Board oversees and manages the operation of the aggregation program. The degree of control exercised by any participating government is limited to its representation in the General Assembly and on the Board.

The Village did not contribute to NOPEC during 2015. Financial information can be obtained by contacting NOPEC at 31360 Solon Road, Suite 33, Solon, Ohio 44139.

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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

Village of Waite Hill
Lake County
7215 Eagle Road
Waite Hill, Ohio 44094

To the Village Council:

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 Village of Waite Hill, Lake County, Ohio, (the Village) as of and for the year ended December 31, 2015, and the related notes to the financial statements and have issued our report thereon dated May 5, 2017, wherein we noted the Village 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 Village'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 statements, but not to the extent necessary to opine on the effectiveness of the Village'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 Village'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 Village'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 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 2015-001.

Village's Response to Finding

The Village's response to the finding identified in our audit is described in the accompanying schedule of findings. We did not audit the Village's response and, accordingly, we express no opinion on it.

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 Village's internal control or on compliance. This report is an integral part of an audit performed under *Government Auditing Standards* in considering the Village's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.



Dave Yost
Auditor of State
Columbus, Ohio

May 5, 2017

VILLAGE OF WAITE HILL
LAKE COUNTY

SCHEDULE OF FINDINGS
DECEMBER 31, 2015

FINDING NUMBER 2015-001

Noncompliance Finding – Bonding Requirements

Ohio Rev. Code § 3.30 indicates a person elected or appointed to an office who is required by law to give a bond or security previous to the performance of the duties imposed on him by his office, who refuses or neglects to give such bond or furnish such security within the time and in the manner prescribed by law, and in all respects to qualify himself for the performance of such duties, is deemed to have refused to accept the office to which he was elected or appointed. Such office shall be considered vacant and shall be filled as provided by law. **Village of Waite Hill Codified Ordinance 135.01 - Bond Required** indicates the Clerk-Treasurer (fiscal officer) shall post bond with the Village in an amount of fifty thousand dollars (\$50,000), with the premium for such bond to be paid by the Village.

While an insurance policy did cover the Clerk-Treasurer, **1965 Op. Atty. Gen. No. 1965-087** discusses that where it is provided by statute that an officer shall file a bond before entering upon the discharge of the duties of the office, that bond must be an individual official bond. If the requirement is not included in the statute, then an umbrella or blanket bond will satisfy the bonding requirement. As bonding is required by statute upon the discharge of duties, the Village Clerk-Treasurer would be required to obtain and file an individual bond in their name.

The Clerk-Treasurer (fiscal officer) hired in July 2015 did not post a bond in their name as required during 2015. Failure to post a bond increases the Village's risk of loss related to employee theft or dishonestly and results in the employee's official position being considered "vacant" under Ohio law.

The Village should require its employees which are required to be bonded to obtain the required bonds before taking office and timely remedy their current noncompliance.

Officials' Response: The Village of Waite Hill has corrected the condition that was the subject of the Auditor's finding by repealing all ordinances (including Waite Hill Codified Ordinance Section 135.01) which formerly required the Clerk-Treasurer to maintain a public official's bond. Upon repeal of Section 135.01, the Clerk-Treasurer is no longer required to post a bond under Ohio Revised Code Section 3.30. The Village had determined that a better and more economical alternative to risk management is fidelity insurance coverage. Fidelity insurance would provide insurance protection for the same losses that would otherwise be covered by a public official's bond, with much higher loss limits than those previously covered with a bond.

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Dave Yost • Auditor of State

VILLAGE OF WAITE HILL

LAKE 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
JUNE 22, 2017