



Dave Yost • Auditor of State

ALLEN TOWNSHIP
DARKE COUNTY

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Dave Yost • Auditor of State

INDEPENDENT AUDITOR'S REPORT

Allen Township
Darke County
12132 Detrick Road
Rossburg, Ohio 45362

To the Board of Trustees:

Report on the Financial Statements

We have audited the accompanying financial statements and related notes of Allen Township, Darke County, (the Township) as of and for the years ended December 31, 2014 and 2013.

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 Township'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 Township'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 described in Note 1 of the financial statements, the Township prepared these financial statements using the accounting basis permitted by the financial reporting provisions of Ohio Revised Code Section 117.38 and Ohio Administrative Code Section 117-2-03(D), which is an accounting basis other than accounting principles generally accepted in the United States of America (GAAP), to satisfy these requirements.

Although the effects on the financial statements of the variances between the regulatory accounting basis and GAAP are not reasonably determinable, we presume they are material.

Though the Township 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 Township as of December 31, 2014 and 2013, 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 Allen Township, Darke County as of December 31, 2014 and 2013, 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.

Emphasis of Matter

As discussed on Note 7, the Township's General Fund has incurred negative fund balances as of December 31, 2014 and 2013. We did not modify our opinion regarding this matter.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated August 25, 2015, on our consideration of the Township'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 Township's internal control over financial reporting and compliance.



Dave Yost
Auditor of State
Columbus, Ohio

August 25, 2015

**ALLEN TOWNSHIP
DARKE COUNTY**

**COMBINED STATEMENT OF RECEIPTS, DISBURSEMENTS
AND CHANGES IN FUND BALANCES (CASH BASIS)
ALL GOVERNMENTAL FUND TYPES
FOR THE YEAR ENDED DECEMBER 31, 2014**

	General	Special Revenue	Totals (Memorandum Only)
Cash Receipts:			
Property and Other Local Taxes	\$12,637	\$79,798	\$92,435
Licenses, Permits and Fees	65		65
Intergovernmental	12,698	89,342	102,040
Earnings on Investments	41	81	122
Total Cash Receipts	<u>25,441</u>	<u>169,221</u>	<u>194,662</u>
Cash Disbursements:			
Current:			
General Government	11,059		11,059
Public Safety		42,928	42,928
Public Works		60,382	60,382
Health	5,989		5,989
Capital Outlay		78,436	78,436
Total Cash Disbursements	<u>17,048</u>	<u>181,746</u>	<u>198,794</u>
Net Change in Fund Cash Balances	8,393	(12,525)	(4,132)
Fund Cash Balances, January 1	<u>(11,226)</u>	<u>220,830</u>	<u>209,604</u>
Fund Cash Balances, December 31:			
Restricted		208,305	208,305
Unassigned (Deficit)	<u>(2,833)</u>		<u>(2,833)</u>
Fund Cash Balances, December 31	<u><u>(\$2,833)</u></u>	<u><u>\$208,305</u></u>	<u><u>\$205,472</u></u>

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

**ALLEN TOWNSHIP
DARKE COUNTY**

**COMBINED STATEMENT OF RECEIPTS, DISBURSEMENTS
AND CHANGES IN FUND BALANCES (CASH BASIS)
ALL GOVERNMENTAL FUND TYPES
FOR THE YEAR ENDED DECEMBER 31, 2013**

	<u>General</u>	<u>Special Revenue</u>	<u>Totals (Memorandum Only)</u>
Cash Receipts:			
Property and Other Local Taxes	\$12,716	\$81,087	\$93,803
Licenses, Permits and Fees	54		54
Intergovernmental	12,959	103,427	116,386
Earnings on Investments	41	82	123
Miscellaneous	4,436		4,436
Total Cash Receipts	<u>30,206</u>	<u>184,596</u>	<u>214,802</u>
Cash Disbursements:			
Current:			
General Government	15,838		15,838
Public Safety		49,763	49,763
Public Works		81,461	81,461
Health	5,997		5,997
Capital Outlay		68,126	68,126
Total Cash Disbursements	<u>21,835</u>	<u>199,350</u>	<u>221,185</u>
Net Change in Fund Cash Balances	8,371	(14,754)	(6,383)
Fund Cash Balances, January 1	<u>(19,597)</u>	<u>235,584</u>	<u>215,987</u>
Fund Cash Balances, December 31:			
Restricted		220,830	220,830
Unassigned (Deficit)	<u>(11,226)</u>		<u>(11,226)</u>
Fund Cash Balances, December 31	<u><u>(\$11,226)</u></u>	<u><u>\$220,830</u></u>	<u><u>\$209,604</u></u>

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

**ALLEN TOWNSHIP
DARKE COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2014 AND 2013**

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 of Allen Township, Darke County, (the Township) as a body corporate and politic. A publicly-elected three-member Board of Trustees directs the Township. The Township provides road and bridge maintenance, fire protection, and emergency medical services. The Township contracts with the Village of Rossburg and Burkettsville to provide fire services and Village of Ansonia to provide ambulance services.

The Township's management believes these financial statements present all activities for which the Township 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 Township 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 Auditor of State prescribes or permits.

C. Deposits and Investments

The Township's cash is deposited in a checking account.

D. Fund Accounting

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

1. General Fund

The General Fund accounts for and reports all financial resources not accounted for and reported in another fund.

2. Special Revenue Funds

These funds account for and report the proceeds of specific revenue sources that are restricted or committed to expenditure for specified purposes other than debt service or capital projects. The Township had the following significant Special Revenue Funds:

Road and Bridge Fund - This fund receives property tax money for constructing, maintaining, and repairing Township roads and bridges.

Gasoline Tax Fund - This fund receives gasoline tax money to pay for constructing, maintaining, and repairing Township roads.

ALLEN TOWNSHIP
DARKE COUNTY

NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2014 AND 2013
(Continued)

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Motor Vehicle License Tax Fund - This fund receives motor vehicle license tax money to pay for constructing, maintaining, and repairing Township roads.

Permissive Motor Vehicle License Tax Fund - This fund receives the proceeds of a Township levied fee constructing, maintaining, and repairing Township roads.

Fire District Fund - This fund receives proceeds of a property tax levy for providing fire services to Township residents.

E. Budgetary Process

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

1. 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 County Budget Commission must also approve the annual appropriation measure. 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. The County Budget Commission must also approve estimated resources.

3. Encumbrances

The Ohio Revised Code requires the Township to reserve (encumber) appropriations when individual commitments are made. Encumbrances outstanding at year end are canceled, and re-appropriated in the subsequent year. The Township did not use the encumbrance method of accounting.

A summary of 2014 and 2013 budgetary activity appears in Note 3.

F. Fund Balance

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

1. Non-spendable

The Township classifies assets as *non-spendable* when legally or contractually required to maintain the amounts intact.

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.

ALLEN TOWNSHIP
DARKE COUNTY

NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2014 AND 2013
(Continued)

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

3. Committed

Trustees can *commit* amounts via formal action (resolution). The Township must adhere to these commitments unless the Trustees amend the resolution. Committed fund balance also incorporates contractual obligations to the extent that existing resources in the fund have been specifically committed to satisfy contractual requirements.

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 Township Trustees or a Township official delegated that authority by resolution, or by State Statute.

5. Unassigned

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

The Township applies restricted resources first when expenditures are incurred for purposes for which either restricted or unrestricted (committed, assigned, and unassigned) amounts are available. Similarly, within unrestricted fund balance, committed amounts are reduced first followed by assigned, and then unassigned amounts when expenditures are incurred for purposes for which amounts in any of the unrestricted fund balance classifications could be used.

G. Property, Plant, and Equipment

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

2. EQUITY IN POOLED DEPOSITS

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

	<u>2014</u>	<u>2013</u>
Demand deposits	<u>\$205,472</u>	<u>\$209,604</u>

Deposits: Deposits are insured by the Federal Deposit Insurance Corporation; or collateralized by the financial institution's public entity deposit pool.

**ALLEN TOWNSHIP
DARKE COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2014 AND 2013
(Continued)**

3. BUDGETARY ACTIVITY

Budgetary activity for the years ending December 31, 2014 and 2013 follows:

2014 Budgeted vs. Actual Receipts

Fund Type	Budgeted Receipts	Actual Receipts	Variance
General	\$65,510	\$25,441	(\$40,069)
Special Revenue	169,150	169,221	71
Total	<u>\$234,660</u>	<u>\$194,662</u>	<u>(\$39,998)</u>

2014 Budgeted vs. Actual Budgetary Basis Expenditures

Fund Type	Appropriation Authority	Budgetary Expenditures	Variance
General	\$30,000	\$17,048	\$12,952
Special Revenue	389,980	181,746	208,234
Total	<u>\$419,980</u>	<u>\$198,794</u>	<u>\$221,186</u>

2013 Budgeted vs. Actual Receipts

Fund Type	Budgeted Receipts	Actual Receipts	Variance
General	\$65,970	\$30,206	(\$35,764)
Special Revenue	167,650	184,596	16,946
Total	<u>\$233,620</u>	<u>\$214,802</u>	<u>(\$18,818)</u>

2013 Budgeted vs. Actual Budgetary Basis Expenditures

Fund Type	Appropriation Authority	Budgetary Expenditures	Variance
General	\$30,200	\$21,835	\$8,365
Special Revenue	403,234	199,350	203,884
Total	<u>\$433,434</u>	<u>\$221,185</u>	<u>\$212,249</u>

Also contrary to Ohio law, at December 31, 2014 and 2013, the General fund had a cash deficit balance of \$2,833 and \$11,226, respectively.

4. PROPERTY TAX

Real property taxes become a lien on January 1 preceding the October 1 date for which the Trustees adopted tax rates. The State Board of Tax Equalization adjusts these rates for inflation. Property taxes are also reduced for applicable homestead and rollback deductions. The financial statements include homestead and rollback amounts the State pays as Intergovernmental Receipts. Payments are due to the County by December 31. If the property owner elects to pay semiannually, the first half is due December 31. The second half payment is due the following June 20.

Tangible personal property tax is assessed by the property owners, who must file a list of such property to the County by each April 30.

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

**ALLEN TOWNSHIP
DARKE COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2014 AND 2013
(Continued)**

5. RETIREMENT SYSTEM

Township Officials belong to the Ohio Public Employees Retirement System (OPERS). OPERS is a cost-sharing, multiple-employer 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. For 2014 and 2013, OPERS members contributed 10% of their gross salaries and the Township contributed an amount equaling 14% of participants' gross salaries. The Township has paid all contributions required through December 31, 2014.

6. RISK MANAGEMENT

Commercial Insurance

The Township has obtained commercial insurance for the following risks:

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

7. SUBSEQUENT EVENTS

The Township is experiencing financial difficulties. During the previous and current audit periods, the General Fund has sustained significant negative fund balances; however, the General Fund balance has been improving over the last two fiscal years. At December 31, 2014, the balance was (\$2,833).

The Fiscal Officer and the Board of Trustees have held meetings with the Local Government Services division to discuss potential ways to address the Township's financial difficulties. The Township has cut or eliminated some expenses the contributed to the negative balances. The Township has also adjusted the fund allocations for payroll.

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INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS REQUIRED BY GOVERNMENT AUDITING STANDARDS

Allen Township
Darke County
12132 Detrick Road
Rossburg, Ohio 45362

To the Board of Trustees:

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 Allen Township, Darke County, (the Township) as of and for the years ended December 31, 2014 and 2013, and the related notes to the financial statements, and have issued our report thereon dated August 25, 2015, wherein we noted the Township followed financial reporting provisions Ohio Revised Code Section 117.38 and Ohio Administrative Code Section 117-2-03 permit and the General Fund has incurred negative fund balances.

Internal Control Over Financial Reporting

As part of our financial statement audit, we considered the Township'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 Township'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 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 Township'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 Number 2014-002 described in the accompanying schedule of findings to be a material weakness.

Compliance and Other Matters

As part of reasonably assuring whether the Township'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 items 2014-001.

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Phone: 937-285-6677 or 800-443-9274 Fax: 937-285-6688
www.ohioauditor.gov

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

August 25, 2015

ALLEN TOWNSHIP
DARKE COUNTY

SCHEDULE OF FINDINGS
DECEMBER 31, 2014

1. FINDINGS RELATED TO THE FINANCIAL STATEMENTS
REQUIRED TO BE REPORTED IN ACCORDANCE WITH GAGAS

FINDING NUMBER 2014-001

Noncompliance

Ohio Rev. Code Section 5705.10 states that money that is paid into a fund must be used only for the purposes for which such fund has been established. A negative fund balance indicates that money from one fund was used to cover the expenses of another fund. The Township had a negative fund balance in the General Fund during all of 2014 and 2013.

Although the condition of the Township's General Fund has seen improvement in the last two years, the fund had negative ending cash balances in 2014 and 2013 of \$2,833 and \$11,226, respectively. The Township should monitor individual fund balances to provide that resources are used for allowable purposes.

Official's Response:

We did not receive a response from Township officials to this finding.

FINDING NUMBER 2014-002

Material Weakness – Classification of Revenue and Disbursement Transactions

The Township prepared its annual financial statements in accordance with accounting practices the Auditor of State prescribes or permits. The Township's financial statements for 2013 and 2014 contained the following misstatements. These misstatements were corrected on the accompanying financial statements.

- In 2014 and 2013, Fire Fund disbursements in the amounts of \$42,928 and \$49,763, respectively, were classified as Public Works rather than Public Safety.
- In 2014 and 2013, Gas Tax Fund disbursements for snow removal and the employer portion of OPERS payments in the amounts of \$22,498 and \$12,757, respectively, were classified as Capital Outlay rather than Public Works.
- In 2013, a Permissive Motor Vehicle License Fund disbursement for the purchase of a tractor in the amount of \$25,041 was classified as Public Works rather than Capital Outlay.
- In 2014, Motor Vehicle License Fund receipts in the amount of \$6,153 were classified as Property and Other Local Taxes rather than Intergovernmental receipts.

The following misstatements were not adjusted in the accompanying financial statements:

- In 2014 and 2013, Fire Fund homestead and rollback receipts in the amounts of \$5,714 and \$5,693, respectively, were classified as Property and Other Local Taxes rather than Intergovernmental receipts.
- In 2014 and 2013, General Fund Workers' Compensation rebate receipts in the amounts of \$462 and \$431, respectively, were classified as Intergovernmental receipts rather than Miscellaneous receipts.
- In 2014 and 2013, General Fund property tax receipts in the amounts of \$65 and \$54, respectively, were classified as Licenses, Permits, and Fees rather than Property and Other Local Taxes receipts.
- In 2014, Fire Fund property tax receipts were posted at net instead of gross, resulting in an understatement of \$548 to Property and Other Local Taxes receipts and Public Safety disbursements.

FINDING NUMBER 2014-002
(Continued)

Policies and procedures should be developed and implemented to verify that all receipts and expenditures are posted in correct accounts. The Township should review postings each month and again at the end of the fiscal year to verify that all amounts are classified and posted correctly.

Official's Response:

We did not receive a response from Township officials to this finding.

**ALLEN TOWNSHIP
DARKE COUNTY**

**SCHEDULE OF PRIOR AUDIT FINDINGS
DECEMBER 31, 2014 AND 2013**

Finding Number	Finding Summary	Fully Corrected?	Not Corrected, Partially Corrected; Significantly Different Corrective Action Taken; or Finding No Longer Valid; <i>Explain</i>
2012-001	Financial statements were not presented in accordance with GASB 54 requirements	No	Partially corrected – This item has been repeated as a Management Letter item.
2012-002	ORC 5705.10(H) – Negative general fund balance	No	This item has been repeated as Finding Number 2014-001.
2012-003	ORC 5704.41(D) – Purchase orders were not properly certified to the incurrence of each expense	No	This item has been repeated as a Management Letter item.

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Dave Yost • Auditor of State

ALLEN TOWNSHIP

DARKE 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
SEPTEMBER 10, 2015**