

CANAL WINCHESTER LOCAL SCHOOL DISTRICT
FRANKLIN COUNTY
SINGLE AUDIT
JULY 1, 2014 - JUNE 30, 2015





Dave Yost • Auditor of State

Board of Education
Canal Winchester Local School District
100 Washington Street
Canal Winchester, Ohio 43110

We have reviewed the *Independent Auditor's Report* of the Canal Winchester Local School District, Franklin County, prepared by Wilson, Shannon & Snow, Inc., for the audit period July 1, 2014 through June 30, 2015. Based upon this review, we have accepted these reports in lieu of the audit required by Section 117.11, Revised Code. The Auditor of State did not audit the accompanying financial statements and, accordingly, we are unable to express, and do not express an opinion on them.

Our review was made in reference to the applicable sections of legislative criteria, as reflected by the Ohio Constitution, and the Revised Code, policies, procedures and guidelines of the Auditor of State, regulations and grant requirements. The Canal Winchester Local School District is responsible for compliance with these laws and regulations.

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

Dave Yost
Auditor of State

February 2, 2016

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**CANAL WINCHESTER LOCAL SCHOOL DISTRICT
FRANKLIN COUNTY**

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**CANAL WINCHESTER LOCAL SCHOOL DISTRICT
FRANKLIN COUNTY**

**SCHEDULE OF FEDERAL AWARDS RECEIPTS AND EXPENDITURES
FOR THE FISCAL YEAR ENDED JUNE 30, 2015**

| FEDERAL GRANTOR <i>Pass Through Grantor</i> Program Title | Pass Through Entity Number | Federal CFDA Number | Receipts | Non-Cash Receipts | Disbursements | Non-Cash Disbursements |
|---|----------------------------------|---------------------------|---------------------|----------------------|---------------------|---------------------------|
| U.S. DEPARTMENT OF AGRICULTURE | | | | | | |
| <i>Passed Through Ohio Department of Education</i> | | | | | | |
| Nutrition Cluster: | | | | | | |
| National School Breakfast Progra | N/A | 10.553 | \$ 122,351 | \$ - | \$ 122,351 | \$ - |
| National School Lunch Program | N/A | 10.555 | <u>484,967</u> | <u>83,535</u> | <u>484,967</u> | <u>83,535</u> |
| Total U.S. Department of Agriculture | | | <u>607,318</u> | <u>83,535</u> | <u>607,318</u> | <u>83,535</u> |
| U.S. DEPARTMENT OF EDUCATION | | | | | | |
| <i>Passed Through Ohio Department of Education</i> | | | | | | |
| Title I Grants to Local Educational A | N/A | 84.010 | 567,071 | - | 620,392 | - |
| Special Education Cluster: | | | | | | |
| Special Education Grants to State | N/A | 84.027 | 595,730 | - | 633,630 | - |
| Special Education Preschool Grar | N/A | 84.173 | <u>3,059</u> | <u>-</u> | <u>3,027</u> | <u>-</u> |
| Total Special Education Cluster | | | <u>598,789</u> | <u>-</u> | <u>636,657</u> | <u>-</u> |
| English Language Acquisition Grants | N/A | 84.365 | 12,369 | - | 8,552 | - |
| Improving Teacher Quality State Gra | N/A | 84.367 | 7,141 | - | 14,249 | - |
| ARRA - State Fiscal Stabilization Fund- Race-to-the-Top Incentive Grants, Recovery Act | N/A | 84.395 | <u>11,435</u> | <u>-</u> | <u>7,766</u> | <u>-</u> |
| Total U.S. Department of Education | | | <u>1,196,805</u> | <u>-</u> | <u>1,287,616</u> | <u>-</u> |
| Total Federal Awards | | | <u>\$ 1,804,123</u> | <u>\$ 83,535</u> | <u>\$ 1,894,934</u> | <u>\$ 83,535</u> |

The accompanying notes are an integral part of this schedule.

**CANAL WINCHESTER LOCAL SCHOOL DISTRICT
FRANKLIN COUNTY**

**NOTES TO THE SCHEDULE OF FEDERAL AWARDS RECEIPTS AND EXPENDITURES
FOR THE FISCAL YEAR ENDED JUNE 30, 2015**

NOTE A - SIGNIFICANT ACCOUNTING POLICIES

The accompanying Schedule of Federal Awards Receipts and Expenditures (the Schedule) is a summary of the activity of the District's federal award programs. The Schedule has been prepared on the cash basis of accounting.

NOTE B - CHILD NUTRITION CLUSTER

The District commingles cash receipts from the U.S. Department of Agriculture with similar State grants. When reporting expenditures in the Schedule, the District assumes it expends federal monies first.

NOTE C – FOOD DONATION PROGRAM

The District reports commodities consumed on the Schedule at fair value. The District allocated donated commodities to the respective program that benefited from use of those donated food commodities. The District used the services of EPC/MEC to hold, process, and deliver its federal commodities at a nominal rate.



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

Canal Winchester Local School District
Franklin County
100 Washington Street
Canal Winchester, Ohio 43110

To the Board of Education:

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 governmental activities, each major fund, and the aggregate remaining fund information of the Canal Winchester Local School District, Franklin County, (the District) as of and for the fiscal year ended June 30, 2015, and the related notes to the financial statements, which collectively comprise the District's basic financial statements and have issued our report thereon dated December 16, 2015 wherein we noted the District adopted GASB Statement No. 68 and 71 as disclosed in Note 3.

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 statements, but not to the extent necessary to opine on the effectiveness of the District'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 District'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.

Wilson, Shannon & Snow, Inc.

CERTIFIED PUBLIC ACCOUNTANTS
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Compliance and Other Matters

As part of reasonably assuring whether the District'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 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.



Newark, Ohio
December 16, 2015



**INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE WITH REQUIREMENTS
APPLICABLE TO EACH MAJOR FEDERAL PROGRAM AND ON INTERNAL CONTROL
OVER COMPLIANCE AND THE SCHEDULE OF FEDERAL AWARDS RECEIPTS AND
EXPENDITURES REQUIRED BY OMB CIRCULAR A-133**

Canal Winchester Local School District
Franklin County
100 Washington Street
Canal Winchester, Ohio 43110

To the Board of Education:

Report on Compliance for Each Major Federal Program

We have audited the Canal Winchester Local School District's (the District) compliance with the applicable requirements described in the U.S. Office of Management and Budget (OMB) *Circular A-133, Compliance Supplement* that could directly and materially affect each of the Canal Winchester Local School District's major federal programs for the fiscal year ended June 30, 2015. The *Summary of Auditor's Results* in the accompanying schedule of findings identifies the District's major federal programs.

Management's Responsibility

The District's Management is responsible for complying with the requirements of laws, regulations, contracts, and grants applicable to its federal programs.

Auditor's Responsibility

Our responsibility is to opine on the District's compliance for each of the District's major federal programs based on our audit of the applicable compliance requirements referred to above. Our compliance audit followed auditing standards generally accepted in the United States of America; the standards for financial audits included in the Comptroller General of the United States' *Government Auditing Standards*; and OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*. These standards and OMB Circular A-133 require us to plan and perform the audit to reasonably assure whether noncompliance with the applicable compliance requirements referred to above that could directly and materially affect a major federal program occurred. An audit includes examining, on a test basis, evidence about the District's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe our audit provides a reasonable basis for our compliance opinion on the District's major programs. However, our audit does not provide a legal determination of the District's compliance.

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Basis for Qualified Opinion on the Special Education Cluster

As described in finding 2015-001 in the accompanying schedule of findings, the District did not comply with requirements regarding cash management applicable to its Special Education Cluster major federal program. Compliance with this requirement is necessary, in our opinion, for the District to comply with requirements applicable to this program.

Qualified Opinion on the Special Education Cluster

In our opinion, except for the noncompliance described in the *Basis for Qualified Opinion on the Special Education Cluster* paragraph, the Canal Winchester Local School District complied, in all material respects, with the requirements referred to above that could directly and materially affect its Special Education Cluster for the fiscal year ended June 30, 2015.

Unmodified Opinion on the Other Major Federal Program

In our opinion, the Canal Winchester Local School District complied in all material respects with the requirements referred to above that could directly and materially affect its other major federal program identified in the *Summary of Auditor's Results* section of the accompanying schedule of findings for the fiscal year ended June 30, 2015.

Other Matters

The results of our auditing procedures disclosed an instance of noncompliance which OMB Circular A-133 requires us to report, described in the accompanying schedule of findings as item 2015-002. This finding did not require us to modify our compliance opinion on the other major federal program.

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

Report on Internal Control Over Compliance

The District's management is responsible for establishing and maintaining effective internal control over compliance with the applicable compliance requirements referred to above. In planning and performing our compliance audit, we considered the District's internal control over compliance with the applicable requirements that could directly and materially affect a major federal program, to determine our auditing procedures appropriate for opining on each major federal program's compliance and to test and report on internal control over compliance in accordance with OMB Circular A-133, but not to the extent needed to opine on the effectiveness of internal control over compliance. Accordingly, we have not opined on the effectiveness of the District's internal control over compliance.

Our consideration of internal control over compliance was for the limited purpose described in the preceding paragraph and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies. Therefore, we cannot assure we have identified all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies. However, as discussed below, we identified certain deficiencies in internal control over compliance that we consider to be a material weakness and a deficiency we consider to be a significant deficiency.

A deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, when performing their assigned functions, to prevent, or to timely detect and correct, noncompliance with a federal program's applicable compliance requirement. *A material weakness in internal control over compliance* is a deficiency, or combination of deficiencies in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a federal program's compliance requirement will not be prevented, or timely detected and corrected. *A significant deficiency in internal control over compliance* is a deficiency or a combination of deficiencies in internal control over compliance with a federal program's applicable compliance requirement that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance. We consider the deficiency in internal control over compliance described in the accompanying schedule of findings as item 2015-001 to be a material weakness.

A significant deficiency in internal control over compliance is a deficiency or a combination of deficiencies in internal control over compliance with a federal program's applicable compliance requirement that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance. We consider the deficiency in internal control over compliance described in the accompanying schedule of findings as item 2015-002 to be a significant deficiency.

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

This report only describes the scope of our tests of internal control over compliance and the results of this testing based on OMB Circular A-133 requirements. Accordingly, this report is not suitable for any other purpose.

Report on Schedule of Federal Awards Receipts and Expenditures Required by OMB Circular A-133

We have also audited the financial statements of the governmental activities, each major fund and the aggregate remaining fund information of the Canal Winchester Local School District, Franklin County (the District) as of and for the fiscal year ended June 30, 2015, and the related notes to the financial statements, which collectively comprise the District's basic financial statements. We issued our unmodified report thereon dated December 16, 2015 wherein we noted the District adopted GASB Statement No. 68 and 71 as disclosed in Note 3. We conducted our audit to opine on the District's basic financial statements. The accompanying schedule of federal awards receipts and expenditures presents additional analysis required by the U.S. Office of Management and Budget Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations* and is not a required part of the basic financial statements. The schedule is management's responsibility, and was derived from and relates directly to the underlying accounting and other records management used to prepare the basic financial statements. We subjected this schedule to the auditing procedures we applied to the basic financial statements. We also applied certain additional procedures, including comparing and reconciling this schedule directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, in accordance with auditing standards generally accepted in the United States of America. In our opinion, this schedule is fairly stated, in all material respects, in relation to the basic financial statements taken as a whole.

Wilson, Sherman & Snow, Inc.

Newark, Ohio
December 16, 2015

**CANAL WINCHESTER LOCAL SCHOOL DISTRICT
FRANKLIN COUNTY**

**SCHEDULE OF FINDINGS
OMB CIRCULAR A-133 §.505**

JUNE 30, 2015

1. SUMMARY OF AUDITOR'S RESULTS

| | | |
|---------------------|--|--|
| <i>(d)(1)(i)</i> | Type of Financial Statement Opinion | Unmodified |
| <i>(d)(1)(ii)</i> | Were there any material control weakness conditions reported at the financial statement level (GAGAS)? | No |
| <i>(d)(1)(ii)</i> | Were there any other significant deficiencies reported at the financial statement level (GAGAS)? | No |
| <i>(d)(1)(iii)</i> | Was there any reported material non-compliance at the financial statement level (GAGAS)? | No |
| <i>(d)(1)(iv)</i> | Were there any material internal control weakness conditions reported for each major federal program? | Yes |
| <i>(d)(1)(iv)</i> | Were there any other significant deficiencies in its internal control for each major federal program? | Yes |
| <i>(d)(1)(v)</i> | Type of Major Programs' Compliance Opinion <ul style="list-style-type: none"> • Special Education Cluster – Qualified • Nutrition Cluster - Unmodified | |
| <i>(d)(1)(vi)</i> | Are there any reportable findings under § .510? | Yes |
| <i>(d)(1)(vii)</i> | Major Programs (list): | Nutrition Cluster: National School Breakfast Program\CFDA #10.553; National School Lunch Program\CFDA #10.555 Special Education Cluster: Special Education Grants to States\CFDA #84.027; Special Education Preschool Grants\CFDA #84.173 |
| <i>(d)(1)(viii)</i> | Dollar Threshold: Type A\B Programs | Type A: > \$ 300,000 Type B: all others |
| <i>(d)(1)(ix)</i> | Low Risk Auditee? | No |

**CANAL WINCHESTER LOCAL SCHOOL DISTRICT
FRANKLIN COUNTY**

**SCHEDULE OF FINDINGS
OMB CIRCULAR A-133 §.505
JUNE 30, 2015**

| |
|---|
| 2. FINDINGS RELATED TO THE FINANCIAL STATEMENTS REQUIRED TO BE REPORTED IN ACCORDANCE WITH GAGAS |
|---|

None.

| |
|---------------------------------------|
| 3. FINDINGS FOR FEDERAL AWARDS |
|---------------------------------------|

| |
|--------------------------------|
| Finding Number 2015-001 |
|--------------------------------|

| | |
|------------------------------|--|
| CFDA Title and Number | Special Education Cluster: Special Education Grants to States\CFDA #84.027; Special Education Preschool Grants\CFDA #84.173 |
| Federal Award Year | 2015 |
| Federal Agency | U.S. Department of Education |
| Pass-Through Agency | Ohio Department of Education |

Cash Management – Noncompliance Finding / Material Weakness

34 CFR 80.21(c) states grantees and subgrantees shall be paid in advance, provided they maintain or demonstrate the willingness and ability to maintain procedures to minimize the time elapsing between the transfer of the funds and their disbursement by the grantee or subgrantee. 34 CFR 80.20(b) state the financial management systems of other grantees and subgrantees must meet the following standards: (7) Procedures for minimizing the time elapsing between the transfer of funds from the U.S. Treasury and disbursement by grantees and subgrantees must be followed whenever advance payment procedures are used. When advances are made by letter-pf-credit or electronic transfer of funds methods, the grantee must make draw downs as close as possible to the time of making disbursements. Grantees must monitor cash draw downs by their subgrantees to assure that they conform substantially to the same standards of timing and amount as apply to advances to the grantees.

Ohio Department of Education CCIP Note #284 states all cash requests must be compliant with the provisions of the Cash Management Improvement Act (34 CFR 80.21). To receive approval consideration, cash requests must be made for immediate needs for the month requested. Ohio Department of Education Project Chas Request Instructions state payments must be requested as needed for immediate cash needs. Funds may be requested for a maximum of one (1) month plus any negative cash balance. To comply with the “Cash Management Act” 31 CFR part 205, the time lapsed between the receipt and disbursement of funds must be minimized; this includes any draw down of project funds by June 30. Funds must be expended within the period of time for which the cash is requested.

**CANAL WINCHESTER LOCAL SCHOOL DISTRICT
FRANKLIN COUNTY**

**SCHEDULE OF FINDINGS
OMB CIRCULAR A-133 §.505
JUNE 30, 2015**

3. FINDINGS FOR FEDERAL AWARDS

Finding Number 2015-001 (Continued)

Cash Management – Noncompliance Finding / Material Weakness – (Continued)

Funds requested for the Special Education Cluster program were not spent within the period of time for which the cash was requested in the following month:

| Month | Amount Requested | Amount Expended | Amount Not Spent by Month End |
|----------|------------------|-----------------|-------------------------------|
| May 2015 | \$114,100 | \$64,281.55 | \$49,818.45 |

The excess of \$49,818.45 was not fully spent until July 11, 2015.

The District should take steps to minimize the time elapsing between the receipt and disbursement of grant funds. The District Treasurer should review the process for requesting federal funds to ensure monies are disbursed within the month of receipt.

Official’s Response and Corrective Action Plan: The Treasurer will implement oversight procedures in order to monitor project cash requests. The Treasurer will be responsible for implementing the corrective action plan with the anticipated completion date of June 30, 2016.

Finding Number 2015-002

| | |
|------------------------------|--|
| CFDA Title and Number | Nutrition Cluster: National School Breakfast Program\CFDA #10.553; National School Lunch Program\CFDA #10.555 |
| Federal Award Year | 2015 |
| Federal Agency | U.S. Department of Agriculture |
| Pass-Through Agency | Ohio Department of Education |

Special Tests and Provisions – Paid Lunch Equity – Noncompliance Finding / Significant Deficiency

In general, school districts participating in the National School Lunch Program are required to ensure sufficient funds are provided to its school district food service accounts from lunches served to students not eligible for free or reduced price meals. A school district currently charging less for a paid lunch than the difference between the Federal reimbursement rate for such a lunch and that for a free lunch is required to comply. The difference is known as “equity.” There are two ways to meet this requirement a) by raising the prices charged for paid lunches, or b) through contributions from other non-Federal sources.

**CANAL WINCHESTER LOCAL SCHOOL DISTRICT
FRANKLIN COUNTY**

**SCHEDULE OF FINDINGS
OMB CIRCULAR A-133 §.505
JUNE 30, 2015**

3. FINDINGS FOR FEDERAL AWARDS

Finding Number 2015-002 (Continued)

Special Tests and Provisions – Paid Lunch Equity – Noncompliance Finding / Significant Deficiency – (Continued)

School districts with an average weighted price at or above equity have already met the requirement (42 USC 1760(p); 7 CFR sections 210.4(a) and 210.4(e)). Additionally, Districts who feel they are in a strong financial position should reference USDA 28-2014 for submitting a waiver to the Ohio Department of Education (ODE), Office for Child Nutrition (OCN) for an exemption to raising lunch prices.

For fiscal year 2015, the Paid Lunch Equity calculation was performed by the District. The equity price identified by ODE was \$2.65; however, the District's weighted average price was calculated to be \$2.58 which was \$.07 below equity. This deficiency would require the District to increase regular paid lunch prices in fiscal year 2015. Upon review of the May 2014 minutes, it was determined that the regular lunch prices for fiscal year 2015 were set equal to the fiscal year 2014 prices thus no increase occurred as required. Furthermore, the District did not obtain a waiver which would exempt them from raising prices.

We recommend for each fiscal year the District utilize the paid lunch equity calculation when setting regular lunch prices in accordance with federal and state grant guidelines. If the District determines an increase in prices is unnecessary, we recommend they complete the ODE waiver for exemption and submit to the OCN for approval prior to setting prices for the upcoming fiscal year

Official's Response and Corrective Action Plan: The Treasurer will implement oversight procedures in order to monitor the paid lunch equity calculation. The Treasurer will be responsible for implementing the corrective action plan with the anticipated completion date of June 30, 2016.

**CANAL WINCHESTER LOCAL SCHOOL DISTRICT
FRANKLIN COUNTY**

**SCHEDULE OF PRIOR AUDIT FINDINGS
OMB CIRCULAR A-133 §.505**

JUNE 30, 2015

| Finding Number | Finding Summary | Fully Corrected? | Not Corrected, Partially Corrected; Significantly Different Corrective Action Taken; or Finding No Longer Valid; <i>Explain</i> |
|----------------|--|------------------|---|
| 2014-001 | Eligibility – Noncompliance Finding / Significant Deficiency | Yes | NA. |



Dave Yost • Auditor of State

CANAL WINCHESTER LOCAL SCHOOL DISTRICT

FRANKLIN 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
FEBRUARY 9, 2016**