

***MORGAN-MEIGSVILLE RURAL WATER DISTRICT
MORGAN COUNTY***

AUDIT REPORT

FOR THE YEARS ENDED DECEMBER 31, 2016 & 2015





Dave Yost • Auditor of State

Board of Trustees
Morgan-Meigsville Rural Water District
1072 E. State Route 60
P.O. Box 456
McConnelsville, Ohio 43756

We have reviewed the *Independent Auditor's Report* of the Morgan-Meigsville Rural Water District, Morgan County, prepared by Charles E. Harris & Associates, Inc., for the audit period January 1, 2015 through December 31, 2016. 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 Morgan-Meigsville Rural Water 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

July 12, 2017

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MORGAN-MEIGSVILLE RURAL WATER DISTRICT
MORGAN COUNTY
AUDIT REPORT
For the Years Ending December 31, 2016 and 2015

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Charles E. Harris & Associates, Inc.
Certified Public Accountants

INDEPENDENT AUDITOR'S REPORT

Morgan-Meigsville Rural Water District
Morgan County
1072 E. State Route 60
P.O. Box 456
McConnelsville, Ohio 43756

To the Board of Trustees:

Report on the Financial Statements

We have audited the accompanying financial statements of the cash balances, receipts and disbursements and related notes of the Morgan-Meigsville Rural Water District, Morgan County, (the District) 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 District'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 District's internal control. Accordingly, we express no opinion. An audit also includes evaluating the appropriateness of management's accounting policies and the reasonableness of their significant accounting estimates, as well as our evaluation of the overall financial statement presentation.

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

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

As described in Note 2 of the financial statements, the District 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 District 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 District as of December 31, 2016 and 2015, or changes in financial position or cash flows 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 cash balances of the Morgan-Meigsville Rural Water District, Morgan County as of December 31, 2016 and 2015, and its 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 2.

Emphasis of Matter

In June of 2015, Morgan Meigsville Rural Water District merged operations with the West Malta Rural Water District. 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 May 8, 2017, on our consideration of the District's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements and other matters. That report describes the scope of our internal control testing over financial reporting and compliance, and the results of that testing, and does not opine on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the District's internal control over financial reporting and compliance.



Charles E. Harris & Associates, Inc.
May 8, 2017

Morgan Meigsville Rural Water District
Morgan County
Statement of Cash Receipts, Cash Disbursements
and Changes in Fund Cash Balances
For the Year Ended December 31, 2016

	<u>2016</u>
Operating Cash Receipts	
Charges for Services	\$ 479,054
<i>Total Operating Cash Receipts</i>	<u>479,054</u>
Operating Cash Disbursements	
Personal Services	149,146
Utilities	11,604
Repairs and Maintenance	15,416
Testing and Licenses	2,800
Water Purchase	105,421
Truck Expense	5,345
Office Supplies and Materials	7,378
Professional Expenses	1,927
Insurance	5,493
Miscellaneous	5,689
Office Renovate	25,195
<i>Total Operating Cash Disbursements</i>	<u>335,414</u>
<i>Operating Income/(Loss)</i>	143,640
Non-Operating Cash Receipts	
Miscellaneous	8,247
Interest	325
<i>Total Non-Operating Cash Receipts</i>	<u>8,572</u>
Non-Operating Cash Disbursements	
Capital Outlay	5,653
Debt Service:	
Principal	112,687
Interest and other fiscal charges	30,716
<i>Total Non-Operating Cash Disbursements</i>	<u>149,056</u>
<i>Net Receipts Over/(Under) Disbursements</i>	3,156
Fund Cash Balances, January 1	141,750
<i>Fund Cash Balances, December 31</i>	<u>\$ 144,906</u>

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

Morgan Meigsville Rural Water District
Morgan County
Statement of Cash Receipts, Cash Disbursements
and Changes in Fund Cash Balances
For the Year Ended December 31, 2015

	<u>2015</u>
Operating Cash Receipts	
Charges for Services	\$ 374,187
<i>Total Operating Cash Receipts</i>	<u>374,187</u>
Operating Cash Disbursements	
Personal Services	174,750
Utilities	9,920
Repairs and Maintenance	39,037
Testing and Licenses	2,354
Water Purchase	96,686
Truck Expense	8,578
Office Supplies and Materials	6,456
Professional Expenses	4,626
Insurance	5,345
Miscellaneous	4,419
<i>Total Operating Cash Disbursements</i>	<u>352,171</u>
<i>Operating Income/(Loss)</i>	22,016
Non-Operating Cash Receipts	
Intergovernmental Revenues	35,354
Reimbursements from West Malta	68,064
Proceeds of Loans	1,129,700
Miscellaneous	27,655
Interest	273
Transfer of West Malta Cash	59,896
<i>Total Non-Operating Cash Receipts</i>	<u>1,320,942</u>
Non-Operating Cash Disbursements	
Capital Outlay	237,746
Debt Service:	
Principal	1,040,767
Interest and other fiscal charges	53,463
<i>Total Non-Operating Cash Disbursements</i>	<u>1,331,976</u>
<i>Net Receipts Over/(Under) Disbursements</i>	10,982
Fund Cash Balances, January 1	130,768
<i>Fund Cash Balances, December 31</i>	<u>\$ 141,750</u>

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

MORGAN-MEIGSVILLE RURAL WATER DISTRICT
MORGAN COUNTY

NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2016 AND 2015

1. REPORTING ENTITY

The Morgan Meigsville Rural Water District, Morgan County, (the District) is a body corporate and politic established to exercise the rights and privileges conveyed to it by the constitution and laws of the State of Ohio. There are five Board of Trustee members. The Trustees are appointed by The Court of Common Pleas as follows: two (2) with the recommendation of the Meigsville Township Trustees and approved by the Morgan County Commissioners; one (1) with the recommendation of the Morgan and Bristol Township Trustees, and approved by the Morgan County Commissioners; one (1) with the recommendation of the Windsor Township Trustees, and approved by the Morgan County Commissioners; one (1) at-large with the recommendation of the respective Township Trustees, and approved by the Morgan County Commissioners. The District provides water services to residents of the District.

In June of 2015, Morgan-Meigsville Rural Water District merged operations with the West Malta Rural Water District. The District transferred in cash balances of \$59,896 and debt of \$1,468,684.

Public Entity Risk Pools

The District participates in a public entity risk pool. Note 5 to the financial statements provides additional information on this risk pool.

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

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Basis of Presentation

The District's financial statements consist of a statement of receipts, disbursements and changes in fund balances (regulatory cash basis).

Basis of Accounting

This financial statement follows the accounting basis permitted by financial reporting provision 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).

MORGAN-MEIGSVILLE RURAL WATER DISTRICT
MORGAN COUNTY

NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2016 AND 2015

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

This statement includes 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 the Board to budget annually.

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

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

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

A summary of 2016 and 2015 budgetary activity appears in Note 3.

Deposits and Investments The District's accounting basis includes investment as assets. This basis does not record disbursements of investment purchases or receipts for investment sales. This basis records gains or losses at the time of sale as receipts or disbursements, respectively.

Capital Assets The District records disbursements for acquisitions of property, plant, and equipment when paid. The accompanying financial statement does 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.

MORGAN-MEIGSVILLE RURAL WATER DISTRICT
MORGAN COUNTY

NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2016 AND 2015

3. BUDGETARY ACTIVITY

Budgetary activity for the year ending December 31, 2016 and 2015 follows:

2016 Budgeted vs Actual Receipts

Budgeted Receipts	Actual Receipts	Variance
\$476,100	\$487,626	\$11,526

2016 Budgeted vs Actual Budgetary Basis Disbursements

Appropriation Authority	Budgetary Disbursements	Variance
\$474,950	\$484,470	(\$9,520)

2015 Budgeted vs Actual Receipts

Budgeted Receipts	Actual Receipts	Variance
\$1,978,425	\$1,695,129	(\$283,296)

2016 Budgeted vs Actual Budgetary Basis Disbursements

Appropriation Authority	Budgetary Disbursements	Variance
\$1,961,983	\$1,684,147	\$277,836

4. DEPOSITS

The District 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:

	<u>2016</u>	<u>2015</u>
Demand deposits	<u>\$144,906</u>	<u>\$141,750</u>

Deposits are insured by the Federal Depository Insurance Corporation.

MORGAN-MEIGSVILLE RURAL WATER DISTRICT
MORGAN COUNTY

NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2016 AND 2015

5. RISK MANAGEMENT

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

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

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

Casualty and Property Coverage

APEEP provides PEP with an excess risk-sharing program. Under this arrangement, PEP retains insured risk up to an amount specified in the contracts. At December 31, 2016, PEP retained \$350,000 for casualty claims and \$100,000 for property claims.

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

Financial Position

PEP's financial statements, audited by other auditors, conform with generally accepted accounting principles, and reported the following assets, liabilities and net position at December 31, 2016 and 2015.

	2016	2015
Assets	\$42,182,281	\$38,307,677
Liabilities	<u>(13,396,700)</u>	<u>(12,759,127)</u>
Net Position	<u>\$28,785,581</u>	<u>\$25,548,550</u>

MORGAN-MEIGSVILLE RURAL WATER DISTRICT
MORGAN COUNTY

NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2016 AND 2015

5. RISK MANAGEMENT (Continued)

At December 31, 2016 and 2015, respectively, the liabilities above include approximately \$12.0 million and \$11.1 million of estimated incurred claims payable. The assets above also include approximately \$11.5 and \$10.8 million of unpaid claims to be billed. The Pool's membership increased to 520 members in 2016. These amounts will be included in future contributions from members when the related claims are due for payment. As of December 31, 2016, the District's share of these unpaid claims collectible the future years is approximately \$3,000.

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

Contributions to PEP	
2016	\$5,493
2015	5,345

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

6. DEFINED BENEFIT PENSION PLANS

The District's full-time employees belong to the Ohio Public Employees Retirement System (OPERS). OPERS is a cost-sharing, multiple-employer plan. The Ohio Revised Code prescribes the Plan's retirement benefits, including postretirement healthcare and survivor and disability benefits to participants.

The Ohio Revised Code also prescribes contribution rates. For 2016 and 2015, OPERS members contributed 10% of their gross salaries and the District contributed 14% of participants' gross salaries. The District has paid all contributions required through December 31, 2016.

MORGAN-MEIGSVILLE RURAL WATER DISTRICT
MORGAN COUNTY

NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2016 AND 2015

7. POSTEMPLOYMENT BENEFITS

OPERS offers cost-sharing, multiple-employer defined benefit postemployment plans, which include multiple health care plans including medical coverage, prescription drug coverage, deposits to a Health Reimbursement Arrangement and Medicare Part B premium reimbursements, to qualifying benefit recipients of both the traditional pension and the combined plans. OPERS contributes 2 percent of the employer contribution to fund these benefits.

8. DEBT

Debt outstanding at December 31, 2016 is as follows:

	Principal	Interest Rate
OWDA 2987	\$ 40,316	4.00%
OWDA 6719	1,471,315	1.50%
OWDA 6224	220,731	0.00%
OWDA 6937	877,284	0.78%
OPWCCR25J	495,886	0.00%
TOTAL	\$3,105,532	

During 1994, the District received a loan (#2987) from the Ohio Water Development Authority for \$180,192 that was used to construct a Water Distribution System. The loan is being repaid in semi-annual installments of \$7,082 (2017), \$7,265 (2018), \$7,460 (2019), including interest, with the final payment due January 1, 2020.

During 2014, the District received a loan (#6224) from the Ohio Water Development Authority for \$283,590 that was used for water line extension. The loan is being repaid in semi-annual installments of \$4,726, with the final payment due in 2043.

During 2014 and 2015, the District received a loan (#6719) from the Ohio Water Development Authority for \$1,554,698 that was used for water line extension. The loan is being repaid in semi-annual installments of \$32,273, including interest, with the final payment due in 2045.

During 2015, the District received a loan (#6937) from the Ohio Water Development Authority for \$932,932 to refinance a former West Malta Water District loan. The former loan had a balance at the time of the merger of \$929,678. The loan is being repaid in semi-annual installments of \$17,469, including interest, with the final payment due in 2045.

MORGAN-MEIGSVILLE RURAL WATER DISTRICT
MORGAN COUNTY

NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2016 AND 2015

8. DEBT (Continued)

During 2015, the District took over a loan (CR25J) from the Ohio Public Works Commission that was previously in the name of the West Malta Rural Water District. This loan had a balance at the time of the merger of \$539,006. The loan is being repaid in semi-annual installments of \$10,780, with the final payment due in 2040.

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

Year Ending December 31 st	OWDA #2987	OWDA #6224	OWDA #6719	OWDA #6937	OPWC CR25J
2017	\$7,082	\$4,727	\$32,273	\$17,469	\$10,780
2018	14,347	9,453	64,546	34,938	21,560
2019	14,723	9,453	64,546	34,938	21,560
2020	7,460	9,453	64,546	34,938	21,560
2021	-	9,453	64,546	34,938	21,560
2022-2026	-	47,265	322,730	74,691	107,801
2027-2031	-	47,265	322,730	174,691	107,801
2032-2036	-	47,265	322,730	174,691	107,801
2037-2041	-	36,397	322,740	174,691	75,461
2042-2045	=	=	<u>225,911</u>	<u>122,284</u>	=
TOTALS	<u>\$43,612</u>	<u>\$220,731</u>	<u>\$1,807,288</u>	<u>\$978,269</u>	<u>\$495,884</u>

9. CONTINGENT LIABILITIES

Amounts grantor agencies pay to the District are subject to audit and adjustment by the grantors, principally the state and federal government. The grantor may require refunding any disallowed costs. Management cannot presently determine amounts grantor may disallow. However, based on prior experience, management believes any refunds would be immaterial.

10. RELATED PARTY TRANSACTIONS

A Board Member is owner of a company from which the District purchased electrical construction services during the audit period. The District paid \$20,566 for the services provided during 2016.

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Charles E. Harris & Associates, Inc.
Certified Public Accountants

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

Morgan-Meigsville Rural Water District
Morgan County
1072 E. State Route 60
P.O. Box 456
McConnelsville, Ohio 43756

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 the cash balances, receipts, and disbursements of the Morgan-Meigsville Rural Water District, Morgan County, (the District) 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 May 8, 2017 wherein we noted the District 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 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 a combination of internal control deficiencies resulting in a reasonable possibility that internal control will not prevent or detect and timely correct a material misstatement of the District's financial 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.

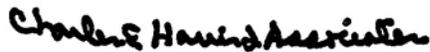
Compliance and Other Matters

As part of reasonably assuring whether the 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*.

We noted a certain matter not requiring inclusion in this report that we reported to the District's management in a separate letter dated May 8, 2017.

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.



Charles E. Harris & Associates, Inc.
May 8, 2017



Dave Yost • Auditor of State

MORGAN MEIGSVILLE RURAL WATER DISTRICT

MORGAN COUNTY

CLERK'S CERTIFICATION

This is a true and correct copy of the report which is required to be filed in the Office of the Auditor of State pursuant to Section 117.26, Revised Code, and which is filed in Columbus, Ohio.

Susan Babbitt

CLERK OF THE BUREAU

**CERTIFIED
JULY 25, 2017**