



Balestra, Harr & Scherer, CPAs, Inc.

Accounting, Auditing and Consulting Services for Federal, State and Local Governments

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LAWRENCE COUNTY DISTRICT BOARD OF HEALTH LAWRENCE COUNTY

REGULAR AUDIT

For the Years Ended December 31, 2013 and 2012
Fiscal Years Audited Under GAGAS: 2013 and 2012



Dave Yost • Auditor of State

Members of the Board
Lawrence County District Board of Health
2122 South Eighth Street
Ironton, Ohio 45638

We have reviewed the *Independent Auditor's Report* of the Lawrence County District Board of Health, Lawrence County, prepared by Balestra, Harr & Scherer, CPAs, Inc., for the audit period January 1, 2012 through December 31, 2013. 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 Lawrence County District Board of Health is responsible for compliance with these laws and regulations.

A handwritten signature in cursive script that reads "Dave Yost".

Dave Yost
Auditor of State

February 13, 2015

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**LAWRENCE COUNTY DISTRICT BOARD OF HEALTH
LAWRENCE COUNTY, OHIO
FOR THE YEARS ENDED DECEMBER 31, 2013 AND 2012**

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Independent Auditor's Report

Members of the Board
Lawrence County District Board of Health
2122 South Eighth Street
Ironton, Ohio 45638

Report on the Financial Statements

We have audited the accompanying financial statements and related notes of Lawrence County District Board of Health, Lawrence County, Ohio, (the District) as of and for the years ended December 31, 2013 and 2012.

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 risk 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 opinion.

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

As described in Note 1 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, to satisfy requirements.

The effects on the financial statements of the variances between the regulatory basis of accounting described in Note 1 and accounting principles generally accepted in the United States of America, although not reasonably determined, are presumed to be material.

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, 2013 and 2012, or changes in financial position 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 Lawrence County District Board of Health, Lawrence County as of December 31, 2013 and 2012, 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.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated April 29, 2014 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 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.

Balestra, Harr & Scherer, CPAs

Balestra, Harr & Scherer, CPAs, Inc.
Piketon, Ohio
April 29, 2014

**LAWRENCE COUNTY DISTRICT BOARD OF HEALTH
LAWRENCE COUNTY, OHIO**

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

	<u>Governmental Fund Types</u>		Totals (Memorandum Only)
	<u>General</u>	<u>Special Revenue</u>	
Cash Receipts:			
Intergovernmental	\$ 43,980	\$ -	\$ 43,980
Federal Awards	-	295,671	295,671
Taxes	194,042	-	194,042
Licenses, Permits, Fees	35,877	148,524	184,401
Contractual Services	-	-	-
Other receipts	-	181	181
Total Cash Receipts	273,899	444,376	718,275
Cash Disbursements:			
Salaries	161,400	250,674	412,074
Supplies	12,821	48,228	61,049
Remittances to State	-	4,920	4,920
Equipment	879	9,375	10,254
Travel and Expenses	350	19,936	20,286
Hospitalization	55,172	-	55,172
Advertising and printing	-	-	-
Public employee's retirement	35,737	20,512	56,249
Worker's compensation	1,021	1,552	2,573
Medicare	-	5,132	5,132
Other	13,482	69,292	82,774
Total Disbursements	280,862	429,621	710,483
Total Receipts Over/(Under) Disbursements	(6,963)	14,755	7,792
Other Financing Receipts/(Disbursements):			
Transfers-In	-	6,507	6,507
Transfers-Out	(1,467)	(5,040)	(6,507)
Total Other Financing Receipts/(Disbursements)	(1,467)	1,467	-
Excess of Cash Receipts and Other Financing Receipts Over/(Under) Cash Disbursements and Other Financing Disbursements	(8,430)	16,222	7,792
Fund Cash Balances, January 1	47,970	81,052	129,022
Fund Cash Balances, December 31			
Restricted	-	95,710	95,710
Assigned	1,658	1,564	3,222
Unassigned (Deficit)	37,882	-	37,882
Fund Cash Balances, December 31	\$ 39,540	\$ 97,274	\$ 136,814

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

**LAWRENCE COUNTY DISTRICT BOARD OF HEALTH
LAWRENCE COUNTY, OHIO**

**COMBINED STATEMENT OF CASH RECEIPTS, CASH DISBURSEMENTS, AND
CHANGES IN FUND CASH BALANCES
ALL GOVERNMENTAL FUND TYPES
FOR THE YEAR ENDED DECEMBER 31, 2012**

	<u>Governmental Fund Types</u>		<u>Totals (Memorandum Only)</u>
	<u>General</u>	<u>Special Revenue</u>	
Cash Receipts:			
Intergovernmental	\$ 39,988	\$ -	\$ 39,988
Federal Awards	-	258,270	258,270
Taxes	192,874	-	192,874
Licenses, Permits, Fees	27,510	147,156	174,666
	<hr/>	<hr/>	<hr/>
Total Cash Receipts	260,372	405,426	665,798
Cash Disbursements:			
Salaries	147,794	239,210	387,004
Supplies	16,113	61,479	77,592
Remittances to State	-	6,496	6,496
Equipment	-	16,820	16,820
Travel and Expenses	422	14,262	14,684
Hospitalization	59,554	-	59,554
Advertising and printing	259	-	259
Public employee's retirement	27,795	25,487	53,282
Worker's compensation	1,051	1,842	2,893
Medicare	-	4,858	4,858
Other	12,373	66,480	78,853
	<hr/>	<hr/>	<hr/>
Total Disbursements	265,361	436,934	702,295
Total Receipts Over/(Under) Disbursements	<hr/> (4,989)	<hr/> (31,508)	<hr/> (36,497)
Other Financing Receipts/(Disbursements):			
Transfers-In	-	44	44
Transfers-Out	-	(44)	(44)
	<hr/>	<hr/>	<hr/>
Total Other Financing Receipts/(Disbursements)	-	-	-
Excess of Cash Receipts and Other Financing Receipts Over/(Under) Cash Disbursements and Other Financing Disbursements	<hr/> (4,989)	<hr/> (31,508)	<hr/> (36,497)
Fund Cash Balances, January 1	52,959	112,560	165,519
Fund Cash Balances, December 31			
Restricted	-	77,376	77,376
Assigned	504	3,676	4,180
Unassigned (Deficit)	47,466	-	47,466
	<hr/>	<hr/>	<hr/>
Fund Cash Balances, December 31	\$ 47,970	\$ 81,052	\$ 129,022

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

**LAWRENCE COUNTY DISTRICT BOARD OF HEALTH
LAWRENCE COUNTY, OHIO**

**NOTES TO THE FINANCIAL STATEMENTS
FOR YEARS ENDED DECEMBER 31, 2013 AND 2012**

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 the District Board of Health, Lawrence County (the District), as a body corporate and politic. A five-member Board and a Health Commissioner govern the District. The District's services include communicable disease investigations, immunization clinics, inspections, public health nursing services and issues health-related licenses and permits.

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

B. Basis of Accounting

These financial statements follow the basis of accounting the Auditor of State prescribes or permits. This basis is similar to the cash receipts and disbursements basis of accounting. The District 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 prescribed or permitted by the Auditor of State.

C. Cash

As required by the Ohio Revised Code, the Lawrence County Treasurer is custodian for the District's cash. The District's cash and investment pool holds the District's assets, valued at the County Treasurer's reported carrying amount.

D. Fund Accounting

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

1. General Fund

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

2. Special Revenue Funds

These funds account for proceeds from specific sources (other than from trusts or for capital projects) that are restricted to expenditure for specific purposes. The District had the following significant Special Revenue Funds:

Public Health Infrastructure Fund – This fund receives federal grant monies to assist the District in preparing for public health emergencies.

**LAWRENCE COUNTY DISTRICT BOARD OF HEALTH
LAWRENCE COUNTY, OHIO**

**NOTES TO THE FINANCIAL STATEMENTS
FOR YEARS ENDED DECEMBER 31, 2013 AND 2012**

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

2. Special Revenue Funds (continued)

Child and Family Services Fund – This fund receives grant monies from the state to provide health services such as family planning, prenatal services and child health exams to clients who do not have access to adequate health care.

E. Budgetary Process

The Ohio Revised Code requires the District to budget each fund 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 must annually approve appropriation measures and subsequent amendments. The County Budget Commission must also approve the annual appropriation measure and amendment thereto. Unencumbered appropriations lapse at year end.

2. Estimated Resources

Estimated resources include estimates of cash to be received (budgeted receipts) plus unencumbered cash as of January 1. The County Budget Commission must also approve estimated resources.

3. Encumbrances

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

F. Fund Balance

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

1. Nonspendable

The District classifies assets as *nonspendable* 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.

**LAWRENCE COUNTY DISTRICT BOARD OF HEALTH
LAWRENCE COUNTY, OHIO**

**NOTES TO THE FINANCIAL STATEMENTS
FOR YEARS ENDED DECEMBER 31, 2013 AND 2012**

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

F. Fund Balance

3. Committed

The Board can *commit* amounts via formal action (resolution). The District must adhere to these commitments unless the Board 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 the Board or a District 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 District 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 District records disbursements for acquisitions of property, plant, and equipment when paid. The accompanying financial statements do not report these items as assets.

H. Accumulated Leave

In certain circumstances, such as upon leaving employment, employees are entitled to cash payments for unused leave. The financial statement does not include a liability for unpaid leave.

**LAWRENCE COUNTY DISTRICT BOARD OF HEALTH
LAWRENCE COUNTY, OHIO**

**NOTES TO THE FINANCIAL STATEMENTS
FOR YEARS ENDED DECEMBER 31, 2013 AND 2012**

2. BUDGETARY ACTIVITY

Budgetary activity for the year ending December 31, 2013 follows:

2013 Budgeted vs. Actual Receipts			
Fund Type	Budgeted Receipts	Actual Receipts	Variance
General	\$289,654	\$273,899	(\$15,755)
Special Revenue	642,086	444,376	(197,710)
Total	<u>\$931,740</u>	<u>\$718,275</u>	<u>(\$213,465)</u>

2013 Budgeted vs. Actual Budgetary Basis Expenditures			
Fund Type	Appropriation Authority	Budgetary Expenditures	Variance
General	\$283,311	\$282,520	\$791
Special Revenue	600,396	431,185	169,211
Total	<u>\$883,707</u>	<u>\$713,705</u>	<u>\$170,002</u>

Budgetary activity for the year ending December 31, 2012 follows:

2012 Budgeted vs. Actual Receipts			
Fund Type	Budgeted Receipts	Actual Receipts	Variance
General	\$261,473	\$260,372	(\$1,101)
Special Revenue	441,176	405,426	(35,750)
Total	<u>\$702,649</u>	<u>\$665,798</u>	<u>(36,851)</u>

2012 Budgeted vs. Actual Budgetary Basis Expenditures			
Fund Type	Appropriation Authority	Budgetary Expenditures	Variance
General	\$261,985	\$265,865	(\$3,880)
Special Revenue	443,727	440,610	3,117
Total	<u>\$705,712</u>	<u>\$706,475</u>	<u>(\$763)</u>

3. PROPERTY TAXES

The County Commissioners serve as a special taxing authority for a levy within the ten-mill limitation to provide the District with sufficient funds for health programs. The levy generated \$194,042 and \$192,874 in 2013 and 2012, respectively. The financial statement presents this amount as taxes.

**LAWRENCE COUNTY DISTRICT BOARD OF HEALTH
LAWRENCE COUNTY, OHIO**

**NOTES TO THE FINANCIAL STATEMENTS
FOR YEARS ENDED DECEMBER 31, 2013 AND 2012**

4. RETIREMENT SYSTEM

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

The Ohio Revised Code also prescribes contribution rates. For 2013 and 2012, OPERS members contributed 10.0 percent of their gross salaries. The District contributed an amount equal to 14.0 percent of participants' gross salaries. The District has paid all contributions required through December 31, 2013.

5. RISK MANAGEMENT

The Lawrence County Commissioners maintain comprehensive insurance coverage with private carriers for real property, building contents and vehicles (Buckeye Joint-County Self-Insurance Council). Vehicle policies include liability coverage for bodily injury and property damage. Real property contents are 90% coinsured. The District is covered by these policies.

6. CONTINGENT LIABILITIES

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

7. INTERFUND ACTIVITY

Transfers made during the year ended December 31, 2013 were as follows:

	Transfers Out	Transfers In
General Fund	\$ 1,467	\$ -
Special Revenue Funds:		
Public Health Nursing	4,999	41
Title 10 – Family Planning	-	6,391
Immunization Action Plan	-	75
OSU Tabaco Prevention	41	-
Total Special Revenue Funds	<u>\$ 6,507</u>	<u>\$ 6,507</u>

Transfers made during the year ended December 31, 2012 were as follows:

	Transfers Out	Transfers In
Special Revenue Funds:		
Title 10- Family Planning	\$ 44	\$ -
Public Health Nursing	-	44
Total Special Revenue Funds	<u>\$ 44</u>	<u>\$ 44</u>

**LAWRENCE COUNTY DISTRICT BOARD OF HEALTH
LAWRENCE COUNTY, OHIO**

**NOTES TO THE FINANCIAL STATEMENTS
FOR YEARS ENDED DECEMBER 31, 2013 AND 2012**

8. CHANGE IN ACCOUNTING PRINCIPLE AND FUND BALANCES

The District implemented Governmental Accounting Standards Board (GASB) Statement No. 54, *Fund Balance Reporting and Governmental Fund Type Definitions*. Fund balance is classified as nonspendable, restricted, committed, assigned and/or unassigned based primarily on the extent to which the District is bound to observe constraints imposed upon the use of the resources in the government funds. The constraints placed on the fund balance for the fund types are presented below for December 31, 2013:

Fund Balances	General fund	Special Revenue Funds	Total Governmental Funds
Restricted for:			
Health Services	\$ -	\$ 95,710	\$ 95,710
Total Restricted	<u>-</u>	<u>95,710</u>	<u>95,710</u>
Assigned for:			
General Purposes	1,658	-	1,658
Health Services	-	1,564	1,564
Total Assigned	<u>1,658</u>	<u>1,564</u>	<u>3,222</u>
Unassigned (Deficit)	<u>37,882</u>	<u>-</u>	<u>37,882</u>
Total Fund Balances	<u>\$ 39,540</u>	<u>\$ 97,274</u>	<u>\$ 136,814</u>

The constraints placed on the fund balance for the fund types are presented below for December 31, 2012:

Fund Balances	General fund	Special Revenue Funds	Total Governmental Funds
Restricted for:			
Health Services	\$ -	\$ 77,376	\$ 77,376
Total Restricted	<u>-</u>	<u>77,376</u>	<u>77,376</u>
Assigned for:			
General Purposes	504	-	504
Health Services	-	3,676	3,676
Total Assigned	<u>504</u>	<u>3,676</u>	<u>4,180</u>
Unassigned (Deficit)	<u>47,466</u>	<u>-</u>	<u>47,466</u>
Total Fund Balances	<u>\$ 47,970</u>	<u>\$ 81,052</u>	<u>\$ 129,022</u>



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Report on Internal Control Over Financial Reporting and on Compliance and Other Matters Required by *Government Auditing Standards*

Members of the Board
Lawrence County District Board of Health
2122 South Eighth Street
Ironton, Ohio 45638

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 Lawrence County District Board of Health, Lawrence County, Ohio, (the District), as of and for the years ended December 31, 2013 and 2012, and the related notes to the financial statements and have issued our report thereon dated April 29, 2014 wherein we noted the Township followed accounting financial reporting provisions of Ohio Revised Code Section 117.38 and Ohio Administrative Code Section 117-2-03(D) permit, described in Note 1.

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 opinion 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.

Lawrence County District Board of Health
Report on Internal Control Over Financial Reporting and on Compliance
and Other Matters Required by *Government Auditing Standards*

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.

Balestra, Harr & Scherer, CPAs

Balestra, Harr & Scherer, CPAs, Inc.
Piketon, Ohio
April 29, 2014

**LAWRENCE COUNTY DISTRICT BOARD OF HEALTH
LAWRENCE COUNTY, OHIO**

**SCHEDULE OF PRIOR AUDIT FINDINGS
FOR THE YEARS ENDED DECEMBER 31, 2013 AND 2012**

Finding Number	Finding Summary	Fully Corrected?	Not Corrected, Partially Corrected; Significantly Different Corrective Action Taken; or Finding No Longer Valid; Explain:
2011-001	Material Weakness : Financial Reporting	Yes	

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Dave Yost • Auditor of State

LAWRENCE COUNTY DISTRICT BOARD OF HEALTH

LAWRENCE 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 26, 2015**