



Dave Yost • Auditor of State

HURON COUNTY COMMUNITY LIBRARY
HURON COUNTY

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Dave Yost • Auditor of State

INDEPENDENT AUDITOR'S REPORT

Huron County Community Library
Huron County
6 West Emerald Street
Willard, Ohio 44890

To the Board of Trustees:

Report on the Financial Statements

We have audited the accompanying financial statements and related notes of Huron County Community Library, Huron County, Ohio (the Library) 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 risks of material financial statement misstatement, whether due to fraud or error. In assessing those risks, we consider internal control relevant to the Library'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 Library'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 Library 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 these 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 determinable, 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 Library as of December 31, 2013 and 2012, 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 Huron County Community Library, Huron County, Ohio 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 November 19, 2014, on our consideration of the Library'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 Library's internal control over financial reporting and compliance.



Dave Yost
Auditor of State

Columbus, Ohio

November 19, 2014

**HURON COUNTY COMMUNITY LIBRARY
HURON COUNTY**

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

	General	Special Revenue	Capital Projects	Totals (Memorandum Only)
Cash Receipts				
Property and Other Local Taxes	\$336,657			\$336,657
Public Library	609,223			609,223
Intergovernmental	53,448			53,448
Patron Fines and Fees	26,124			26,124
Contributions, Gifts and Donations	8,291	\$78,675		86,966
Earnings on Investments	1,605			1,605
Miscellaneous	12,708			12,708
<i>Total Cash Receipts</i>	<u>1,048,056</u>	<u>78,675</u>		<u>1,126,731</u>
Cash Disbursements				
Current:				
Library Services	743,179			743,179
Support Services:	104,146			104,146
Capital Outlay	24,942	89,124	\$23,790	137,856
<i>Total Cash Disbursements</i>	<u>872,267</u>	<u>89,124</u>	<u>23,790</u>	<u>985,181</u>
<i>Excess of Receipts Over (Under) Disbursements</i>	<u>175,789</u>	<u>(10,449)</u>	<u>(23,790)</u>	<u>141,550</u>
Other Financing Receipts (Disbursements)				
Sale of Capital Assets	1,369			1,369
Other Financing Uses	(2,429)			(2,429)
<i>Total Other Financing Receipts (Disbursements)</i>	<u>(1,060)</u>			<u>(1,060)</u>
<i>Net Change in Fund Cash Balances</i>	174,729	(10,449)	(23,790)	140,490
<i>Fund Cash Balances, January 1</i>	<u>536,759</u>	<u>147,443</u>	<u>49,489</u>	<u>733,691</u>
Fund Cash Balances, December 31				
Restricted		136,994		136,994
Assigned			25,699	25,699
Unassigned	711,488			711,488
<i>Fund Cash Balances, December 31</i>	<u>\$711,488</u>	<u>\$136,994</u>	<u>\$25,699</u>	<u>\$874,181</u>

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

**HURON COUNTY COMMUNITY LIBRARY
HURON COUNTY**

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

	General	Special Revenue	Capital Projects	Totals (Memorandum Only)
Cash Receipts				
Property and Other Local Taxes	\$349,164			\$349,164
Public Library	595,554			595,554
Intergovernmental	53,840			53,840
Patron Fines and Fees	24,229			24,229
Contributions, Gifts and Donations	6,812	\$26,914		33,726
Earnings on Investments	1,463			1,463
Miscellaneous	11,193			11,193
<i>Total Cash Receipts</i>	<u>1,042,255</u>	<u>26,914</u>		<u>1,069,169</u>
Cash Disbursements				
Current:				
Library Services	55,041	7,132		62,173
Support Services	651,464		\$101,526	752,990
<i>Total Cash Disbursements</i>	<u>706,505</u>	<u>7,132</u>	<u>101,526</u>	<u>815,163</u>
<i>Excess of Receipts Over (Under) Disbursements</i>	<u>335,750</u>	<u>19,782</u>	<u>(101,526)</u>	<u>254,006</u>
Other Financing Receipts (Disbursements)				
Transfers In			15,787	15,787
Transfers Out		(15,787)		(15,787)
Other Financing Uses		(250)		(250)
<i>Total Other Financing Receipts (Disbursements)</i>		<u>(16,037)</u>	<u>15,787</u>	<u>(250)</u>
<i>Net Change in Fund Cash Balances</i>	335,750	3,745	(85,739)	253,756
<i>Fund Cash Balances, January 1</i>	<u>201,009</u>	<u>143,698</u>	<u>135,228</u>	<u>479,935</u>
Fund Cash Balances, December 31				
Restricted		147,443		147,443
Assigned			49,489	49,489
Unassigned	536,759			536,759
<i>Fund Cash Balances, December 31</i>	<u>\$536,759</u>	<u>\$147,443</u>	<u>\$49,489</u>	<u>\$733,691</u>

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

**HURON COUNTY COMMUNITY LIBRARY
HURON COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS
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 Huron County Community Library, Huron County, Ohio (the Library) as a body corporate and politic. Willard City School District appoints a seven-member Board of Trustees to govern the Library. The Library provides the community with various educational and literary resources.

The Library's management believes these financial statements present all activities for which the Library 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 Library 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 Library's accounting basis includes investments as assets. This basis does not record disbursements for investment purchases or receipts for investment sales. This basis records gains or losses at the time of sale as receipts or disbursements, respectively.

Investments in STAR Ohio are valued at STAR Ohio's share price, which is the price the investment could be sold for on December 31.

D. Fund Accounting

The Library uses fund accounting to segregate cash and investments that are restricted as to use. The Library 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 to expenditure for specified purposes other than capital projects. The Library had the following significant Special Revenue Funds:

Grant Fund – This fund receives awards from outside organizations which are to be used for specific purposes (i.e. computers, books, programs) in accordance with grant agreements.

HURON COUNTY COMMUNITY LIBRARY
HURON COUNTY

NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2013 AND 2012
(Continued)

1. **SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**

Greenwich Fund – This fund receives contributions through estates or wills to be used specifically for the benefit of the Greenwich Branch.

3. **Capital Project Funds**

These funds account for and report financial resources that are assigned to expenditure for capital outlays, including the acquisition or construction of capital facilities and other capital assets. The Library had the following significant Capital Project Fund:

Capital Project Fund – This fund accounts for monies not needed in the General Fund which are put aside for future building repairs, renovations, or acquisition.

E. **Budgetary Process**

The Board must annually approve appropriation measures and subsequent amendments. Appropriations lapse at year end. Budgetary expenditures (that is, disbursements and encumbrances) may not exceed appropriations at the fund, function, and object level of control

A summary of 2013 and 2012 budgetary activity appears in Note 3.

F. **Fund Balance**

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

1. **Nonspendable**

The Library 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.

3. **Committed**

Trustees can *commit* amounts via formal action (resolution). The Library 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.

**HURON COUNTY COMMUNITY LIBRARY
HURON COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2013 AND 2012
(Continued)**

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

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 Library Trustees or a Library 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 Library 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 Library 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 statements do not include a liability for unpaid leave.

2. EQUITY IN POOLED DEPOSITS AND INVESTMENTS

The Library 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:

	2013	2012
Demand deposits	\$2,703	\$554
Certificates of deposit		239,138
Other time deposits (savings and NOW accounts)	786,238	408,792
Total deposits	788,941	648,484
STAR Ohio	85,240	85,207
Total deposits and investments	\$874,181	\$733,691

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

Investments: Investments in STAR Ohio are not evidenced by securities that exist in physical or book-entry form.

**HURON COUNTY COMMUNITY LIBRARY
HURON COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2013 AND 2012
(Continued)**

3. BUDGETARY ACTIVITY

Budgetary activity for the years ending December 31, 2013 and 2012 follows:

2013 Budgeted vs. Actual Receipts			
Fund Type	Budgeted Receipts	Actual Receipts	Variance
General	\$1,075,361	\$1,049,425	(\$25,936)
Special Revenue	42,000	78,675	36,675
Capital Projects			
Total	\$1,117,361	\$1,128,100	\$10,739

2013 Budgeted vs. Actual Budgetary Basis Expenditures			
Fund Type	Appropriation Authority	Budgetary Expenditures	Variance
General	\$1,646,628	\$874,696	\$771,932
Special Revenue	189,444	89,124	100,320
Capital Projects	49,489	23,790	25,699
Total	\$1,885,561	\$987,610	\$897,951

2012 Budgeted vs. Actual Receipts			
Fund Type	Budgeted Receipts	Actual Receipts	Variance
General	\$1,084,167	\$1,042,255	(\$41,912)
Special Revenue	49,514	26,914	(22,600)
Capital Projects		15,787	15,787
Total	\$1,133,681	\$1,084,956	(\$48,725)

2012 Budgeted vs. Actual Budgetary Basis Expenditures			
Fund Type	Appropriation Authority	Budgetary Expenditures	Variance
General	\$1,295,490	\$706,505	\$588,985
Special Revenue	193,212	23,169	170,043
Capital Projects	135,228	101,526	33,702
Total	\$1,623,930	\$831,200	\$792,730

4. PUBLIC LIBRARY AND TAX RECEIPTS

The primary source of revenue for Ohio public libraries is the Public Library Fund (PLF). The State allocates PLF to each county based on the total tax revenue credited to the State's general revenue fund during the preceding month. The County Budget Commission bases the amount for distribution on the needs of such library for the construction of new library buildings, parts of buildings, improvements, operation, maintenance, or other expenses. The County Budget Commission cannot reduce its allocation of these funds to the Library based on any additional revenues the Library receives.

**HURON COUNTY COMMUNITY LIBRARY
HURON COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2013 AND 2012
(Continued)**

4. PUBLIC LIBRARY AND TAX RECEIPTS (Continued)

Real property taxes become a lien on January 1 preceding the October 1 date for which the taxing authority of the subdivision to whose jurisdiction the Library is subject adopts rates. The State Department of Taxation, Division 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 Other Governments' Grants In Aid. Payments are due to the County by December 31. If the property owner elects to pay semiannually, the first half is due December 31. The second half payment is due the following June 20.

Public utilities are also taxed on personal and real property located within the taxing district.

Property owners assess tangible personal property tax. These owners must file a list of tangible 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 Library.

5. RETIREMENT SYSTEM

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

The Ohio Revised Code also prescribes contribution rates. For 2013 and 2012, OPERS members contributed 10% of their gross salaries and the Library contributed an amount equaling 14% of participants' gross salaries. The Library has paid all contributions required through December 31, 2013.

6. RISK MANAGEMENT

Commercial Insurance

The Library has obtained commercial insurance for the following risks:

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

**HURON COUNTY COMMUNITY LIBRARY
HURON COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2013 AND 2012
(Continued)**

7. TRANSFERS

During 2012 the following transfers were made:

Fund Type / Fund	Transfer In	Transfer Out
Special Revenue:		
Willard Trust Fund		\$ 12,411
Greenwich Trust Fund		3,376
Capital Projects Fund	\$ 15,787	
Total	\$ 15,787	\$ 15,787

Transfers are used to move receipts from the fund that statute or budget required to collect them to the fund that statute or budget requires to disburse them.



Dave Yost • Auditor of State

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

Huron County Community Library
Huron County
6 West Emerald Street
Willard, Ohio 44890

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 Huron County Community Library, Huron County, Ohio (the Library) 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 November 19, 2014 wherein we noted the Library 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 Library'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 Library'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 Library'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 2013-001 described in the accompanying schedule of findings to be a material weakness.

Compliance and Other Matters

As part of reasonably assuring whether the Library'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*.

Entity's Response to Findings

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

Purpose of this Report

This report only describes the scope of our internal control and compliance testing and our testing results, and does not opine on the effectiveness of the Library's internal control or on compliance. This report is an integral part of an audit performed under *Government Auditing Standards* in considering the Library'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 initial "D".

Dave Yost
Auditor of State

Columbus, Ohio

November 19, 2014

**HURON COUNTY COMMUNITY LIBRARY
HURON COUNTY**

**SCHEDULE OF FINDINGS
DECEMBER 31, 2013 AND 2012**

FINDINGS RELATED TO THE FINANCIAL STATEMENTS REQUIRED TO BE REPORTED IN ACCORDANCE WITH GAGAS
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FINDING NUMBER 2013-001

Material Weakness – Financial Reporting

We identified the following errors requiring adjustment to the financial statements or notes to the financial statements for the year ending December 31, 2012:

- Estimated receipts were decreased in the amounts of \$201,009 in the General Fund and \$143,698 in the Special Revenue fund type, and \$135,228 in the Capital Project fund type in order to bring amounts reported in the notes to the financial statements in line with authorized budget amounts;
- Ending fund balances for the Special Revenue and Capital Projects fund types in the amounts of \$147,443, and \$49,489, respectively, were reclassified from Unassigned to Restricted and Assigned, respectively; and
- Intergovernmental revenues in the amount of \$53,840 in the General Fund were incorrectly classified as Property and Other Local Taxes.

We also identified the following errors requiring adjustment to the financial statements or notes to the financial statements for the year ending December 31, 2013:

- Estimated receipts were decreased in the amount of \$164,043 in the Special Revenue fund type, and \$95,228 in the Capital Project fund type in order to bring amounts reported in the notes to the financial statements in line with authorized budget amounts;
- Appropriations were decreased in the amount of \$16,599 in the Special Revenue fund type in order to bring amounts reported in the notes to the financial statements in line with authorized budget amounts; and
- Intergovernmental Revenues in the amount of \$53,448 in the General Fund were incorrectly classified as Property and Other Local Taxes.

Additionally, immaterial errors not requiring adjustment to the financial statements were noted in the classification of certain receipt transactions, improper postings of property tax receipts at net, authorized appropriation amounts, and classification of fund balances ranging from \$2,625 to \$34,508.

Sound financial reporting is the responsibility of the Fiscal Officer and the Board of Trustees of the Library and is essential to ensure the information provided to the readers of the financial statements and accompanying notes is complete and accurate.

To ensure the Library's financial statements and notes to the statements are complete and accurate, the Library should adopt policies and procedures, including a final review of the statements and notes by the Fiscal Officer, to identify and correct errors and omissions.

Officials' Response:

Going forward, the Fiscal Officer will do his best to ensure proper classification and posting of transactions.

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Dave Yost • Auditor of State

HURON COUNTY COMMUNITY LIBRARY

HURON 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
DECEMBER 9, 2014**