



Dave Yost • Auditor of State

VILLAGE OF SOMERVILLE
BUTLER COUNTY

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Dave Yost • Auditor of State

Village of Somerville
Butler County
146 Main Street
Somerville, Ohio 45064

To the Village Council:

As you are aware, the Auditor of State's Office (AOS) must modify the *Independent Accountants' Report* we provide on your financial statements due to an interpretation from the American Institute of Certified Public Accountants (AICPA). While AOS does not legally require your government to prepare financial statements pursuant to Generally Accepted Accounting Principles (GAAP), the AICPA interpretation requires auditors to formally acknowledge that you did not prepare your financial statements in accordance with GAAP. Our Report includes an adverse opinion relating to GAAP presentation and measurement requirements, but does not imply the amounts the statements present are misstated under the non-GAAP basis you follow. The AOS report also includes an opinion on the financial statements you prepared using the cash basis and financial statement format the AOS permits.

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

Dave Yost
Auditor of State

November 16, 2011

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Dave Yost • Auditor of State

INDEPENDENT ACCOUNTANTS' REPORT

Village of Somerville
Butler County
146 Main Street
Somerville, Ohio 45064

To the Village Council:

We have audited the accompanying financial statements of the Village of Somerville, Butler County, Ohio (the Village), as of and for the years ended December 31, 2010 and 2009. These financial statements are the responsibility of the Village's management. Our responsibility is to express an opinion on these financial statements based on our audit.

Except as noted in paragraph six below, we conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in the Comptroller General of the United States' *Government Auditing Standards*. Those standards require that we plan and perform the audit to reasonably assure whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. The Village processes its financial transactions with the Auditor of State's Uniform Accounting Network (UAN). *Government Auditing Standards* considers this service to impair the independence of the Auditor of State to audit the Village because the Auditor of State designed, developed, implemented, and as requested, operates UAN. However, *Government Auditing Standards* permits the Auditor of State to audit and opine on this entity, because Ohio Revised Code § 117.101 requires the Auditor of State to provide UAN services, and Ohio Revised Code § 117.11(A) mandates the Auditor of State to audit Ohio governments. We believe our audit provides a reasonable basis for our opinion.

As described more fully in Note 1, the Village has prepared these financial statements using accounting practices the Auditor of State prescribes or permits. These practices differ from accounting principles generally accepted in the United States of America (GAAP). Although we cannot reasonably determine the effects on the financial statements of the variances between these regulatory accounting practices and GAAP, we presume they are material.

Instead of the combined funds the accompanying financial statements present, GAAP require presenting entity wide statements and also presenting the Village's larger (i.e. major) funds separately. While the Village does not follow GAAP, generally accepted auditing standards requires us to include the following paragraph if the statements do not substantially conform to GAAP presentation requirements. The Auditor of State permits, but does not require Villages to reformat their statements. The Village has elected not to follow GAAP statement formatting requirements. The following paragraph does not imply the amounts reported are materially misstated under the accounting basis the Auditor of State permits. Our opinion on the fair presentation of the amounts reported pursuant to its non-GAAP basis is in the third following paragraph.

In our opinion, because of the effects of the matter discussed in the preceding two paragraphs, the financial statements referred to above for the years ended December 31, 2010 and 2009 do not present fairly, in conformity with accounting principles generally accepted in the United States of America, the financial position of the Village as of December 31, 2010 and 2009, or its changes in financial position for the years then ended.

We were unable to obtain sufficient evidence to support the completeness of the General Fund other financing sources in 2010 comprising 8% of total receipts, nor were we able to satisfy ourselves of the completeness by other auditing procedures.

Also, in our opinion, except for such adjustments, if any, might have been determined to be necessary had we been able to obtain sufficient evidence supporting the other financing source receipts noted in the previous paragraph, the financial statements referred to above present fairly, in all material respects, the combined fund cash balances and reserves for encumbrances of the Village of Somerville, Butler County, as of December 31, 2010 and 2009, and its combined cash receipts and disbursements for the years then ended on the accounting basis Note 1 describes.

The Village has not presented Management's Discussion and Analysis, which accounting principles generally accepted in the United States of America has determined is necessary to supplement, although not required to be part of, the financial statements.

In accordance with *Government Auditing Standards*, we have also issued our report dated November 16, 2011, on our consideration of the Village'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. While we did not opine on the internal control over financial reporting or on compliance, that report describes the scope of our testing of internal control over financial reporting and compliance, and the results of that testing. That report is an integral part of an audit performed in accordance with *Government Auditing Standards*. You should read it in conjunction with this report in assessing the results of our audit.



Dave Yost
Auditor of State

November 16, 2011

**VILLAGE OF SOMERVILLE
BUTLER COUNTY**

**COMBINED STATEMENT OF CASH RECEIPTS, CASH DISBURSEMENTS, AND
CHANGES IN FUND CASH BALANCES
ALL GOVERNMENTAL FUND TYPES
FOR THE YEAR ENDED DECEMBER 31, 2010**

	<u>Governmental Fund Types</u>		<u>Totals (Memorandum Only)</u>
	<u>General</u>	<u>Special Revenue</u>	
Cash Receipts:			
Property and Local Taxes	\$9,729	\$579	\$10,308
Intergovernmental	16,564	13,549	30,113
Charges for Services	1,750		1,750
Fines, Licenses and Permits	1,274		1,274
Earnings on Investments	23	150	173
Miscellaneous	235		235
	<hr/>	<hr/>	<hr/>
Total Cash Receipts	29,575	14,278	43,853
Cash Disbursements:			
Current:			
Security of Persons and Property	7,110	1,603	8,713
Transportation		14,817	14,817
General Government	7,907		7,907
	<hr/>	<hr/>	<hr/>
Total Cash Disbursements	15,017	16,420	31,437
Total Receipts Over/(Under) Disbursements	<hr/>	<hr/>	<hr/>
	14,558	(2,142)	12,416
Other Financing Receipts / (Disbursements):			
Other Financing Sources	2,516		2,516
Other Financing Uses	(1,500)		(1,500)
	<hr/>	<hr/>	<hr/>
Total Other Financing Receipts / (Disbursements)	1,016	0	1,016
Excess of Cash Receipts and Other Financing Receipts Over/(Under) Cash Disbursements and Other Financing Disbursements	<hr/>	<hr/>	<hr/>
	15,574	(2,142)	13,432
Fund Cash Balances, January 1	<hr/>	<hr/>	<hr/>
	(5,976)	32,738	26,762
Fund Cash Balances, December 31	<hr/> \$9,598	<hr/> \$30,596	<hr/> \$40,194
Reserve for Encumbrances, December 31	<hr/>	<hr/>	<hr/>
	\$497	\$1,849	\$2,346

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

VILLAGE OF SOMERVILLE
BUTLER COUNTY

**COMBINED STATEMENT OF CASH RECEIPTS, CASH DISBURSEMENTS, AND
CHANGES IN FUND CASH BALANCES
ALL GOVERNMENTAL FUND TYPES
FOR THE YEAR ENDED DECEMBER 31, 2009**

	<u>Governmental Fund Types</u>		Totals (Memorandum Only)
	<u>General</u>	<u>Special Revenue</u>	
Cash Receipts:			
Property and Local Taxes	\$11,157	\$581	\$11,738
Municipal Income Tax			0
Intergovernmental	17,382	18,276	35,658
Special Assessments			0
Charges for Services	22	1,500	1,522
Fines, Licenses and Permits	1,135		1,135
Earnings on Investments	58	72	130
Miscellaneous	7,880	3,600	11,480
	<u>37,634</u>	<u>24,029</u>	<u>61,663</u>
Total Cash Receipts			
Cash Disbursements:			
Current:			
Security of Persons and Property	14,491	500	14,991
Public Health Services			0
Leisure Time Activities	38		38
Community Environment			0
Basic Utility Service			0
Transportation		12,826	12,826
General Government	19,503	5,527	25,030
Debt Service:			
Redemption of Principal			0
Interest and Fiscal Charges			0
Capital Outlay		1,950	1,950
	<u>34,032</u>	<u>20,803</u>	<u>54,835</u>
Total Cash Disbursements			
Total Receipts Over/(Under) Disbursements	<u>3,602</u>	<u>3,226</u>	<u>6,828</u>
Other Financing Receipts / (Disbursements):			
Proceeds from Sale of Public Debt:			
Sale of Bonds			0
Sale of Notes			0
Other Debt Proceeds			0
Sale of Fixed Assets			0
Transfers-In			0
Transfers-Out			0
Advances-In	1,070		1,070
Advances-Out		(1,070)	(1,070)
Other Financing Sources			0
Other Financing Uses			0
	<u>1,070</u>	<u>(1,070)</u>	<u>0</u>
Total Other Financing Receipts / (Disbursements)			
Excess of Cash Receipts and Other Financing Receipts Over/(Under) Cash Disbursements and Other Financing Disbursements	4,672	2,156	6,828
Fund Cash Balances, January 1	<u>(10,648)</u>	<u>30,582</u>	<u>19,934</u>
Fund Cash Balances, December 31	<u>(\$5,976)</u>	<u>\$32,738</u>	<u>\$26,762</u>
Reserve for Encumbrances, December 31	<u>\$497</u>	<u>\$1,849</u>	<u>\$2,346</u>

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

**VILLAGE OF SOMERVILLE
BUTLER COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2010 AND 2009**

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 Village of Somerville, Butler County, Ohio (the Village), as a body corporate and politic. A publicly-elected six-member Council directs the Village. The Village provides general government services including fire protection and park operations.

The Village's management believes these financial statements present all activities for which the Village 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 Village 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 Village funds are pooled in a checking account with a local commercial bank.

D. Fund Accounting

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

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 private-purpose trusts or for capital projects) that are restricted to expenditure for specific purposes. The Village had the following significant Special Revenue Funds:

Street Construction, Maintenance and Repair Fund - This fund receives gasoline tax and motor vehicle tax money for constructing, maintaining, and repairing Village streets.

State Highway Fund – This fund receives gasoline tax money for constructing, maintaining, and repairing state highways

**VILLAGE OF SOMERVILLE
BUTLER COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2010 AND 2009
(Continued)**

1. Summary of Significant Accounting Policies (Continued)

E. Budgetary Process

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

1. Appropriations

Budgetary expenditures (that is, disbursements and encumbrances) may not exceed appropriations at the fund, function or object level of control, and appropriations may not exceed estimated resources. The Village Council must annually approve appropriation measures and subsequent amendments. The County Budget Commission must also approve the annual appropriation measure. 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 Village to reserve (encumber) appropriations when individual commitments are made. Encumbrances outstanding at year end are canceled, and reappropriated in the subsequent year; however, the Village carries over payroll encumbrances at year end.

A summary of 2010 and 2009 budgetary activity appears in Note 3.

F. Property, Plant, and Equipment

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

2. Equity in Pooled Deposits and Investments

The Village 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>2010</u>	<u>2009</u>
Demand deposits	<u>\$40,194</u>	<u>\$26,762</u>

Deposits: Deposits are insured by the Federal Depository Insurance Corporation

**VILLAGE OF SOMERVILLE
BUTLER COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2010 AND 2009
(Continued)**

3. Budgetary Activity

Budgetary activity for the years ending December 31, 2010 and 2009 follows:

2010 Budgeted vs. Actual Receipts			
Fund Type	Budgeted Receipts	Actual Receipts	Variance
General	\$28,958	\$32,091	\$3,133
Special Revenue	12,150	14,278	2,128
Total	\$41,108	\$46,369	\$5,261

2010 Budgeted vs. Actual Budgetary Basis Expenditures			
Fund Type	Appropriation Authority	Budgetary Expenditures	Variance
General	\$22,070	\$17,014	\$5,056
Special Revenue	26,106	18,269	7,837
Total	\$48,176	\$35,283	\$12,893

2009 Budgeted vs. Actual Receipts			
Fund Type	Budgeted Receipts	Actual Receipts	Variance
General	\$38,101	\$37,634	(\$467)
Special Revenue	19,400	24,029	4,629
Total	\$57,501	\$61,663	\$4,162

2009 Budgeted vs. Actual Budgetary Basis Expenditures			
Fund Type	Appropriation Authority	Budgetary Expenditures	Variance
General	\$40,990	\$34,529	\$6,461
Special Revenue	31,825	22,652	9,173
Total	\$72,815	\$57,181	\$15,634

4. Property Tax

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

Public utilities are also taxed on personal and real property located within the Village

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

**VILLAGE OF SOMERVILLE
BUTLER COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2010 AND 2009
(Continued)**

4. Property Tax (Continued)

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

5. Retirement Systems

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

The Ohio Revised Code also prescribes contribution rates. For 2010 and 2009, OPERS members contributed 10 and 10%, respectively, of their gross salaries and the Village contributed an amount equaling 14 and 14%; respectively, of participants' gross salaries. The Village has paid all contributions required through December 31, 2010.

6. Risk Management

Commercial Insurance

The Village has obtained commercial insurance for the following risks:

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



Dave Yost • Auditor of State

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

Village of Somerville
Butler County
146 Main Street
Somerville, Ohio 45064

To the Village Council:

We have audited the accompanying financial statements of the Village of Somerville, Butler County, Ohio (the Village), as of and for the years ended December 31, 2010 and 2009, wherein we noted the Village prepared its financial statements using accounting practices the Auditor of State prescribes or permits rather than accounting principles generally accepted in the United States of America. We qualified our report because we were unable to obtain sufficient evidence to support the completeness of the General Fund other financing sources in 2010. We also noted the Village processes its financial transactions with the Auditor of State's Uniform Accounting Network (UAN). *Government Auditing Standards* considers this service to impair the independence of the Auditor of State to audit the Government because the Auditor of State designed, developed, implemented, and as requested, operates UAN. However, *Government Auditing Standards* permits the Auditor of State to audit and opine on this entity, because Ohio Revised Code § 117.101 requires the Auditor of State to provide UAN services, and Ohio Revised Code § 117.11(A) mandates the Auditor of State to audit Ohio governments. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in the Comptroller General of the United States' *Government Auditing Standards*.

Internal Control Over Financial Reporting

In planning and performing our audit, we considered the Village's internal control over financial reporting as a basis for designing our audit procedures for the purpose of expressing our opinion on the financial statements, but not for the purpose of opining on the effectiveness of the Village's internal control over financial reporting. Accordingly, we have not opined on the effectiveness of the Village's internal control over financial reporting.

Our consideration of internal control over financial reporting was for the limited purpose described in the preceding paragraph and was not designed to identify all deficiencies in internal control over financial reporting that might be significant deficiencies or material weaknesses. Therefore, we cannot assure that we have identified all deficiencies, significant deficiencies or material weaknesses. 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 deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and timely corrected. We consider finding 2009-02 described in the accompanying schedule of findings to be a material weakness.

Compliance and Other Matters

As part of reasonably assuring whether the Village'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, providing an opinion 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 instances of noncompliance or other matters we must report under *Government Auditing Standards* which are described in the accompanying schedule of findings as items 2010-01 and 2010-03.

We also noted certain matters not requiring inclusion in this report that we reported to the Village's management in a separate letter dated November 16, 2011.

We intend this report solely for the information and use of management, the audit committee, Village Council, and others within the Village. We intend it for no one other than these specified parties.

A handwritten signature in black ink that reads "Dave Yost". The signature is written in a cursive style with a large, looped "D" and "Y".

Dave Yost
Auditor of State

November 16, 2011

**VILLAGE OF SOMERVILLE
BUTLER COUNTY**

**SCHEDULE OF FINDINGS
DECEMBER 31, 2010 AND 2009**

FINDINGS RELATED TO THE FINANCIAL STATEMENTS REQUIRED TO BE REPORTED IN ACCORDANCE WITH GAGAS
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FINDING NUMBER 2010-01

Finding for Recovery

State ex rel. McClure v. Hagerman, 155 Ohio St. 320 (1951), provides that expenditures made by a governmental unit should serve a public purpose. Typically the determination of what constitutes a "proper public purpose" rests with the judgment of the governmental entity, unless such determination is arbitrary or unreasonable. Even if a purchase is reasonable, Ohio Attorney General Opinion 82-006 indicates that it must be memorialized by a duly enacted ordinance or resolution and may have a prospective effect only. Auditor of State Bulletin 2003-005 Expenditure of Public Funds/Proper "Public Purpose" states that governmental entities may not make expenditures of public monies unless they are for a valid public purpose. First, the expenditure is required for the general good of all inhabitants and second, the primary objective of the expenditure is to further a public purpose, even if an incidental private end is advanced

The Village issued check #7621 to Rebecca Wilson, Village Fiscal Officer, in the amount of \$213. The Village Fiscal Officer authorized this check for payment and the three Council members signed the expenditure voucher for approval. The description on the check stub stated "April" as the purpose for this expenditure. The Village Fiscal Officer stated that this expenditure was for office supplies. The documentation for this expenditure obtained from the Fiscal Officer was a calculator tape listing amounts of items. The calculator tape did not state the store where the purchase was made, did not describe the items purchased, and was not documented as approved by Village Council in the minute record. There was no evidence that the expenditure was reviewed for proper public purpose.

In accordance with the foregoing facts and pursuant to Ohio Rev. Code Section 117.28, a Finding for Recovery for public monies illegally expended is hereby issued against Rebecca Wilson, Village Fiscal Officer, and her bonding company, Western Surety Company, jointly and severally in the amount of \$213 and in favor of the Village of Somerville General Fund.

FINDING NUMBER 2010-02

Material Weakness

Ohio Admin. Code, Section 117-2-02(A), states that all local public offices shall maintain an accounting system and accounting records sufficient to enable the public office to identify, assemble, analyze, classify, record and report its transactions, maintain accountability for the related assets (and liabilities, if generally accepted accounting principles apply), document compliance with finance-related legal and contractual requirements and prepare financial statements required by rule 117-2-03 of the Administrative Code. This includes maintaining documentation for all receipts. Failure to maintain appropriate accounting records may adversely affect the decisions of management and could result in inaccurate financial reporting.

The Village lacked proper controls over the homecoming receipt sales (recorded as General Fund other financing sources on the financial statements). The Village held a golf cart raffle and used the proceeds to purchase the golf cart. The difference between the collections and the purchase of the cart was deposited into the bank and recorded in the accounting system as a receipt. The Village failed to maintain any records of tickets sold at the raffle (cost of the ticket or number of tickets sold) and does not have any documentation to support the amount of receipts collected. The lack of supportive documentation resulted in an inability to obtain sufficient evidence to support the completeness of homecoming receipt sales and also resulted in a qualified opinion on the financial statements.

**FINDING NUMBER 2010-02
(Continued)**

The Village recorded an audit adjustment on the financial statements to decrease Miscellaneous Receipts and increase Other Financing Sources in the amount of \$1,106 to correct the original recording by the Village of the net amount of raffle proceeds. Also, the Village recorded an audit adjustment of \$1,500 to increase Other Financing Uses and increase Other Financing Sources to record the purchase of the golf cart and the related proceeds used to make the purchase.

We recommend that all documentation be maintained, including but not limited to, number of tickets sold, cost per ticket, and total receipts collected. Also, a list of the raffle winners should also be maintained.

FINDING NUMBER 2010-03

Noncompliance

Ohio Revised Code, § 5705.36(A)(4), requires obtaining a reduced amended certificate if actual receipts are less than estimated and the amount of the deficiency will reduce available resources below the current level of appropriation. The actual receipts were less than estimated receipts in the following funds for the year 2009 and the Village did not obtain a reduced amended certificate and did not reduce corresponding appropriations, therefore, appropriations exceeded the available resources by the following amounts.

Fund	Appropriations	Estimated Resources	Variance
General	\$ 40,990	\$ 27,002	\$ 13,988
FEMA Grant	7,000	5,000	2,000

We recommend that the Village monitor estimated and actual receipts and obtain amendments when required.

We did not receive a response from the Officials on the findings above.

**VILLAGE OF SOMERVILLE
BUTLER COUNTY**

**SCHEDULE OF PRIOR AUDIT FINDINGS
DECEMBER 31, 2010**

Finding Number	Finding Summary	Fully Corrected?	Not Corrected, Partially Corrected; Significantly Different Corrective Action Taken; or Finding No Longer Valid; <i>Explain</i>
2008-001	Lack of management oversight over posting	No	Not corrected. This issue is addressed in finding 2010-002.
2008-002	Ohio Rev. Code Section 5705.10(H) – negative fund balances	No	Partially corrected – Repeat as management letter comment

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Dave Yost • Auditor of State

VILLAGE OF SOMERVILLE

BUTLER 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 13, 2011**