



Dave Yost • Auditor of State

**NORTHWEST OHIO AREA COMPUTER SERVICES COOPERATIVE
ALLEN COUNTY**

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Dave Yost • Auditor of State

Northwest Ohio Area Computer Service Cooperative
Allen County
645 South Main Street
Lima, Ohio 45804

To the Board of Directors:

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

February 6, 2012

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Dave Yost • Auditor of State

INDEPENDENT ACCOUNTANTS' REPORT

Northwest Ohio Area Computer Services Cooperative
Allen County
645 South Main Street
Lima, Ohio 45804

To the Board of Directors:

We have audited the accompanying financial statements of the Northwest Ohio Area Computer Services Cooperative, Allen County, (the Cooperative) as of and for the fiscal years ended June 30, 2011 and 2010. These financial statements are the responsibility of the Cooperative's management. Our responsibility is to express an opinion on these financial statements based on our audit.

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. We believe our audit provides a reasonable basis for our opinion.

As described more fully in Note 1, the Cooperative 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 Cooperative's larger (i.e. major) funds separately. While the Cooperative 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 the governments to reformat their statements. The Cooperative 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 second 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 June 30, 2011 and 2010 do not present fairly, in conformity with accounting principles generally accepted in the United States of America, the financial position of the Northwest Ohio Area Computer Services Cooperative, Allen County, as of June 30, 2011 and 2010, or its changes in financial position for the fiscal years then ended.

Also, in our opinion, the financial statements referred to above present fairly, in all material respects, the combined fund cash balances as of December 31, 2011 and 2010 and the reserves for encumbrances as of December 31, 2010 of the Northwest Ohio Area Computer Services Cooperative, Allen County, County, and its combined cash receipts and disbursements for the years then ended on the accounting basis Note 1 describes.

As described in Note 2, during 2011 the Cooperative adopted Governmental Accounting Standards Board Statement No. 54, *Fund Balance Reporting and Governmental Fund Type Definitions*.

The Cooperative 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 February 6, 2012, on our consideration of the Cooperative'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

February 6, 2012

**NORTHWEST OHIO AREA COMPUTER SERVICES COOPERATIVE
ALLEN COUNTY**

**COMBINED STATEMENT OF CASH RECEIPTS, CASH DISBURSEMENTS, AND
CHANGES IN FUND CASH BALANCES
ALL GOVERNMENTAL FUND TYPES
FOR THE FISCAL YEAR ENDED JUNE 30, 2011**

	<u>Governmental Fund Types</u>		Totals (Memorandum Only)
	<u>General</u>	<u>Special Revenue</u>	
Cash Receipts:			
Intergovernmental	\$358,149	\$1,232,436	\$1,590,585
Charges for Services	2,523,653	98,792	2,622,445
Earnings on Investments	9,343		9,343
Miscellaneous	38,649		38,649
Total Cash Receipts	<u>2,929,794</u>	<u>1,331,228</u>	<u>4,261,022</u>
Cash Disbursements:			
Personal Services	1,002,537	768,724	1,771,261
Retirement and Insurance	370,206	285,029	655,235
Purchased Services	943,380	99,177	1,042,557
Supplies and Materials	50,694	2,423	53,117
Capital Outlay	48,197	3,176	51,373
Other	174,835	18,217	193,052
Total Cash Disbursements	<u>2,589,849</u>	<u>1,176,746</u>	<u>3,766,595</u>
Total Receipts Over/(Under) Disbursements	339,945	154,482	494,427
Other Financing Receipts / (Disbursements):			
Refund of Prior Years Expenditures	(288)		(288)
Total Other Financing Receipts / (Disbursements)	<u>(288)</u>		<u>(288)</u>
Excess of Cash Receipts and Other Financing Receipts Over Cash Disbursements and Other Financing Disbursements	339,657	154,482	494,139
Fund Cash Balances, July 1	<u>1,372,881</u>	<u>412,476</u>	<u>1,785,357</u>
Restricted		566,958	566,958
Assigned	38,200		38,200
Unassigned	<u>1,674,338</u>		<u>1,674,338</u>
Fund Cash Balances, June 30	<u><u>\$1,712,538</u></u>	<u><u>\$566,958</u></u>	<u><u>\$2,279,496</u></u>

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

**NORTHWEST OHIO AREA COMPUTER SERVICES COOPERATIVE
ALLEN COUNTY**

**COMBINED STATEMENT OF CASH RECEIPTS, CASH DISBURSEMENTS, AND
CHANGES IN FUND CASH BALANCES
ALL GOVERNMENTAL FUND TYPES
FOR THE FISCAL YEAR ENDED JUNE 30, 2010**

	<u>Governmental Fund Types</u>		Totals (Memorandum Only)
	<u>General</u>	<u>Special Revenue</u>	
Cash Receipts:			
Intergovernmental	\$311,662	\$1,175,503	\$1,487,165
Charges for Services	2,299,263	136,126	2,435,389
Earnings on Investments	26,302		26,302
Miscellaneous	32,500		32,500
Total Cash Receipts	<u>2,669,727</u>	<u>1,311,628</u>	<u>3,981,355</u>
Cash Disbursements:			
Personal Services	814,247	859,847	1,674,094
Retirement and Insurance	312,630	310,246	622,876
Purchased Services	1,136,173	113,849	1,250,022
Supplies and Materials	87,263	7,919	95,182
Capital Outlay	30,410	7,423	37,833
Other	62,954	15,598	78,551
Total Cash Disbursements	<u>2,443,677</u>	<u>1,314,882</u>	<u>3,758,558</u>
Total Receipts Over/(Under) Disbursements	226,050	(3,253)	222,797
Other Financing Receipts / (Disbursements):			
Transfers-In		86,857	86,857
Transfers-Out	(86,857)		(86,857)
Total Other Financing Receipts / (Disbursements)	<u>(86,857)</u>	<u>86,857</u>	
Excess of Cash Receipts and Other Financing Receipts Over Cash Disbursements and Other Financing Disbursements	139,194	83,604	222,797
Fund Cash Balances, July 1	<u>1,233,688</u>	<u>328,873</u>	<u>1,562,561</u>
Fund Cash Balances, June 30	<u>1,372,882</u>	<u>412,477</u>	<u>1,785,358</u>
Reserve for Encumbrances, June 30	<u>\$14,591</u>	<u>\$775</u>	<u>\$15,366</u>

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

**NORTHWEST OHIO AREA COMPUTER SERVICES COOPERATIVE
ALLEN COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS
JUNE 30, 2011 AND 2010**

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. Description of the Entity

The Northwest Ohio Area Computer Services Cooperative (the Cooperative), is a jointly governed organization established in 1980 under Ohio Revised Code Section 3301.75 and is comprised of 51 member school districts. It was formed for the purpose of applying modern technology with the aid of computers and other electronic equipment to the administrative and instructional functions of member districts. Each of these schools support the Cooperative based upon a per pupil charge dependent on the software package utilized. The Cooperative is governed by a board of directors consisting of 13 members, the Superintendent of the Fiscal Agent District, and two representatives from each county.

The Western Buckeye Educational Service Center (ESC) serves as the fiscal agent and custodian of the Cooperative's assets.

The Cooperative's management believes these financial statements present all activities for which the Cooperative 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 Cooperative recognizes receipts when received in cash rather than when earned, and recognizes disbursements when paid rather than when a liability is incurred.

These statements include adequate disclosure of material matters, as the Auditor of State prescribes or permits.

C. Cash and Investments

The Western Buckeye Educational Service Center (ESC), is custodian for the Cooperative's cash. To improve cash management, all cash received by the fiscal agent is pooled. Monies for all funds are maintained in this pool. Individual fund integrity is maintained through the fiscal agent's accounting records.

D. Fund Accounting

The Cooperative uses fund accounting to segregate cash and investments that are restricted as to use. The Cooperative 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 that are restricted to expenditure for specific purposes. The Cooperative had the following significant Special Revenue Funds:

INFOhio Fund – The Cooperative has an agreement to render services to the Management Council of the Ohio Educational Computer Network (MCOECN) as an INFOhio Support Site for the benefit of the Ohio Education Computer Network and Ohio school districts. The monies received in this fund are a result of services rendered through this agreement.

**NORTHWEST OHIO AREA COMPUTER SERVICES COOPERATIVE
ALLEN COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS
JUNE 30, 2011 AND 2010
(Continued)**

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

DASL Project Fund – The Cooperative has an agreement to render services to the Management Council of the Ohio Educational Computer Network (MCOECN) as a Data Analysis for Student Learning (DASL) Development and Support Site for the benefit of the Ohio Education Computer Network and Ohio school districts. The monies received in this fund are a result of services rendered through this agreement.

E. Budgetary Process

The Cooperative is not bound by the budgetary laws prescribed by the Ohio Revised Code. The Board of Directors annually approves the budget for the Cooperative. The budget includes an estimate of the amounts expected to be received and expended by the Cooperative during the fiscal year. Budget amendments are approved by the Board of Directors during the year as required.

The Cooperative utilizes the encumbrance method of accounting. Under this system, purchase orders, contracts, and other commitments for the expenditure of funds are recorded in order to reserve the portion of the applicable appropriation. Encumbrances outstanding at year end are carried over, and need not be re-appropriated.

A summary of June 30, 2011 and 2010 budgetary activity appears in Note 3.

F. Fund Balance

For December 31, 2011, fund balance is divided into five classifications based primarily on the extent to which the Cooperative must observe constraints imposed upon the use of its governmental-fund resources. The classifications are as follows:

1. Non-spendable

The Cooperative would classify assets as *non-spendable* 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

The Board can *commit* amounts via formal action (resolution). The Cooperative must adhere to these commitments unless the Board amends 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 Cooperative official delegated that authority by resolution, or by State Statute.

**NORTHWEST OHIO AREA COMPUTER SERVICES COOPERATIVE
ALLEN COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS
JUNE 30, 2011 AND 2010
(Continued)**

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

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 Cooperative 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 Cooperative 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. CHANGE IN ACCOUNTING PRINCIPLE

For fiscal year 2011, the Cooperative reclassified certain funds as required by the revised fund classification guidance in Governmental Accounting Standard Board (GASB) Statement No. 54. Implementation of this Statement had no impact on fund balances previously reported.

3. BUDGETARY ACTIVITY

Budgetary activity for the years ending June 30, 2011 follows:

2011 Budgeted vs. Actual Receipts			
Fund Type	Budgeted Receipts	Actual Receipts	Variance
General	\$3,143,027	\$2,929,794	(\$213,233)
Special Revenue	1,210,000	1,331,228	121,228
Total	<u>\$4,353,027</u>	<u>\$4,261,022</u>	<u>(\$92,005)</u>

2011 Budgeted vs. Actual Budgetary Basis Expenditures			
Fund Type	Appropriation Authority	Budgetary Expenditures	Variance
General	\$5,091,755	\$2,590,137	\$2,501,618
Special Revenue	1,210,000	1,176,746	33,254
Total	<u>\$6,301,755</u>	<u>\$3,766,883</u>	<u>\$2,534,872</u>

**NORTHWEST OHIO AREA COMPUTER SERVICES COOPERATIVE
ALLEN COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS
JUNE 30, 2011 AND 2010
(Continued)**

3. BUDGETARY ACTIVITY (Continued)

2010 Budgeted vs. Actual Receipts			
Fund Type	Budgeted Receipts	Actual Receipts	Variance
General	\$2,705,885	\$2,669,727	(\$36,158)
Special Revenue	1,614,979	1,398,485	(216,494)
Total	\$4,320,864	\$4,068,212	(\$252,652)

2010 Budgeted vs. Actual Budgetary Basis Expenditures			
Fund Type	Appropriation Authority	Budgetary Expenditures	Variance
General	\$4,001,242	\$2,545,125	\$1,456,117
Special Revenue	1,882,182	1,315,657	566,525
Total	\$5,883,424	\$3,860,782	\$2,022,642

The Cooperative established a Special Revenue Fund to track expenditures related to the Education Management Information System (EMIS). Expenditures and an equal amount of transfers were recorded in this Fund. As a result during 2010 the financial statements reflect transfers out of the General Fund and into the Special Revenue EMIS Fund. In 2011, this Fund was rolled into the General Fund as a result of the implementation of GASB 54(see Note 2) which eliminated the transfer activity.

4. DEPOSITS AND INVESTMENTS

The Western Buckeye Educational Service Center (ESC), as fiscal agent, maintains a cash and investment pool used by all funds. The ESC's records indicated the Cooperative's cash balance at June 30, 2011 was \$2,279,496 and at June 30, 2010 was \$1,785,358.

For information regarding risk relating to the deposits and investments of the Cooperative, the Treasurer of the Western Buckeye ESC may be contacted at 202 North Cherry Street, P.O. Box 176, Paulding, Ohio 45879-0176.

5. RETIREMENT SYSTEMS

The Cooperative's employees belong to the School Employees Retirement System of Ohio (SERS). SERS is a cost-sharing multiple employer defined benefit pension plan. SERS provides retirement and disability benefits, annual cost-of-living adjustments, and death benefits to plan members and beneficiaries. Authority to establish and amend benefits is provided by Chapter 3309 of the Ohio Revised Code.

Contribution rates are also prescribed by the Ohio Revised Code. For fiscal years ended June 30, 2011 and 2010, SERS members contributed 10 percent of their annual covered salary. The Cooperative contributed an amount equal to 14 percent of annual covered payroll. The Cooperative has paid all contributions required through June 30, 2011.

**NORTHWEST OHIO AREA COMPUTER SERVICES COOPERATIVE
ALLEN COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS
JUNE 30, 2011 AND 2010
(Continued)**

6. RISK MANAGEMENT

The Cooperative has obtained commercial insurance for the following risks:

- Comprehensive property and general liability; and
- Vehicles

The Cooperative also provides medical, dental, and life insurance benefits to employees and their covered dependents (See Note 7B).

7. INSURANCE POOLS

A. Ohio School Boards Association Workers' Compensation Group Rating Plan

The Cooperative participates in a group rating plan for workers' compensation as established under Section 4123.29 of the Ohio Revised Code. The Ohio School Boards Association Workers' Compensation Group Rating Plan (GRP) was established through the Ohio School Boards Association (OSBA) as an insurance purchasing pool.

The GRP's business and affairs are conducted by a three member Board of Directors consisting of the President, the President-Elect, and the Immediate Past President of the OSBA. The Executive Director of the OSBA, or his designee, serves as coordinator of the GRP. Each year, the participants pay an enrollment fee to the GRP to cover the costs of administering the program.

B. Van Wert Area Schools Insurance Group

The Van Wert Area School Insurance Group (VWASIG) is a public entity shared risk pool consisting of five members. VWASIG is a Voluntary Employee Benefit Association under Section 501(c)(9) of the Internal Revenue Code and provides medical, dental, and life insurance benefits to the employees of the participants. Each member appoints a representative to the Board of Trustees. The Board of Trustees is the legislative and managerial body of VWASIG. Financial information can be obtained from the Van Wert City School District, who serves as fiscal agent, 205 West Crawford, Van Wert, Ohio 45891.

8. CONTINGENT LIABILITIES

A. Grants

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

B. Jointly Governed Organization

The Cooperative is considered a jointly governed organization (See Note 1). In the event of dissolution of the organization, all current members will share in net obligation or asset liquidations in a ratio proportionate to their last twelve months financial contributions.

**NORTHWEST OHIO AREA COMPUTER SERVICES COOPERATIVE
ALLEN COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS
JUNE 30, 2011 AND 2010
(Continued)**

9. SUBSEQUENT EVENTS

The Northwest Ohio Area Computer Services Cooperative (NOACSC) is reorganizing as a regional council of governments (COG) pursuant to Chapter 167 of the ORC effective July 1, 2012. All 52 member districts have motioned the appropriate resolution at their local boards. This reorganization was completed with legal guidance and assistance from attorney Kimball Carey of Bricker & Eckler in Columbus. To view a list of our members please use the following link: <http://www.noacsc.org/DNN/LinkClick.aspx?fileticket=l4x1%2f%2b9ZKcQ%3d&tabid=4461>



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*

Northwest Ohio Area Computer Services Cooperative
Allen County
645 South Main Street
Lima, Ohio 45804

To the Board of Directors:

We have audited the financial statements of the Northwest Ohio Area Computer Services Cooperative, Allen County, (the Cooperative) as of and for the fiscal years ended June 30, 2011 and 2010, and have issued our report thereon dated February 6, 2012, wherein we noted the Cooperative followed accounting practices the Auditor of State prescribes rather than accounting principles generally accepted in the United States of America. We also noted the Cooperative adopted the provisions of Governmental Accounting Standards Board Statement No. 54 *Fund Balance and Governmental Fund Type Definitions*. 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 Cooperative'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 Cooperative's internal control over financial reporting. Accordingly, we have not opined on the effectiveness of the Cooperative's internal control over financial reporting.

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 more than a reasonable possibility that a material misstatement of the Cooperative's financial statements will not be prevented, or detected and timely corrected.

Our consideration of internal control over financial reporting was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over financial reporting that might be deficiencies, significant deficiencies or material weaknesses. We did not identify any deficiencies in internal control over financial reporting that we consider material weaknesses, as defined above.

Compliance and Other Matters

As part of reasonably assuring whether the Cooperative'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 no instances of noncompliance or other matters we must report under *Government Auditing Standards*.

We intend this report solely for the information and use of management, Board of Directors, and others within the Cooperative. 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, looping "D" and "Y".

Dave Yost
Auditor of State

February 6, 2012

**NORTHWEST OHIO AREA COMPUTER SERVICES COOPERATIVE
ALLEN COUNTY**

**SCHEDULE OF PRIOR AUDIT FINDINGS
JUNE 30, 2011 AND 2010**

Finding Number	Finding Summary	Fully Corrected?	Not Corrected, Partially Corrected; Significantly Different Corrective Action Taken; or Finding No Longer Valid; <i>Explain</i>
2009-001	Ohio Rev. Code 117.38 Not filing annual report with Auditor of State or publishing notice of availability to the public	Yes	

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Dave Yost • Auditor of State

NORTHWEST OHIO AREA COMPUTER SERVICE COOPERATIVE

ALLEN 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
MARCH 8, 2012**