



Balestra, Harr & Scherer, CPAs, Inc.

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

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VILLAGE OF GORDON
DARKE COUNTY

REGULAR AUDIT

For the Years Ended December 31, 2011 and 2010
Fiscal Years Audited Under GAGAS: 2011 and 2010



Dave Yost • Auditor of State

Village Council
Village of Gordon
300 Center Street
Gordon, Ohio 45305

We have reviewed the *Independent Auditor's Report* of the Village of Gordon, Darke County, prepared by Balestra, Harr & Scherer, CPAs, Inc., for the audit period January 1, 2010 through December 31, 2011. 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.

The financial statements in the attached report are presented in accordance with a regulatory basis of accounting prescribed or permitted by the Auditor of State. Due to a February 2, 2005 interpretation from the American Institute of Certified Public Accountants (AICPA), modifications were required to the *Independent Auditor's Report* on your financial statements. While the Auditor of State 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. The attached report includes an opinion relating to GAAP presentation and measurement requirements, but does not imply the statements are misstated under the non-GAAP regulatory basis. The *Independent Auditor's Report* also includes an opinion on the financial statements using the regulatory format the Auditor of State permits.

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 Village of Gordon is responsible for compliance with these laws and regulations.

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

Dave Yost
Auditor of State

December 14, 2012

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Village of Gordon
Darke County
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Accounting, Auditing and Consulting Services for Federal, State and Local Governments

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Independent Auditor's Report

Village of Gordon
Darke County
300 Center Street
Gordon, Ohio 45305

To the Village Council:

We have audited the accompanying financial statements of Village of Gordon, Darke County, (the Village) as of and for the years ended December 31, 2011 and 2010. 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.

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 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 Governments 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 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 December 31, 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 Village as of December 31, 2011 and 2010, or its changes in financial position for the 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 of the Village of Gordon, Darke County, and its combined cash receipts and disbursements for the years then ended on the accounting basis Note 1 describes.

As described in Note 9, during 2011 the Village adopted Governmental Accounting Standards Board Statement No. 54, *Fund Balance Reporting and Governmental Fund Type Definitions*.

In accordance with *Government Auditing Standards*, we have also issued our report dated August 3, 2012 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.

Balestra, Harr & Scherer, CPAs
Balestra, Harr & Scherer, CPAs, Inc.
August 3, 2012

**Village of Gordon
Darke County**

*Combined Statement of Cash Receipts, Cash Disbursements, and
Changes in Fund Cash Balances
All Governmental Fund Types
For the Year Ended December 31, 2011*

	<u>Governmental Fund Types</u>		<u>Totals (Memorandum Only)</u>
	<u>General</u>	<u>Special Revenue</u>	
Cash Receipts:			
Property and Local Taxes	11,960	-	11,960
Intergovernmental	26,887	12,397	39,284
Charges for Services	110	-	110
Earnings on Investments	50	20	70
	<hr/>	<hr/>	<hr/>
Total Cash Receipts	39,007	12,417	51,424
Cash Disbursements:			
Current:			
Security of Persons and Property	11,107	-	11,107
Leisure Time Activities	3,714	-	3,714
Basic Utility Services	14,395	-	14,395
General Government	13,333	-	13,333
Transportation	-	3,603	3,603
	<hr/>	<hr/>	<hr/>
Total Cash Disbursements	42,549	3,603	46,152
Total Cash Receipts Over/(Under) Cash Disbursements	<hr/>	<hr/>	<hr/>
	(3,542)	8,814	5,272
Fund Cash Balances, January 1	<hr/>	<hr/>	<hr/>
	57,643	78,672	136,315
Restricted	-	87,486	87,486
Unassigned	54,101	-	54,101
	<hr/>	<hr/>	<hr/>
Fund Cash Balances, December 31	<u>54,101</u>	<u>87,486</u>	<u>141,587</u>

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

**Village of Gordon
Darke 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>		Totals (Memorandum Only)
	<u>General</u>	<u>Special Revenue</u>	
Cash Receipts:			
Property and Local Taxes	8,721	-	8,721
Intergovernmental	29,409	11,707	41,116
Charges for Services	326	-	326
Earnings on Investments	50	21	71
	<hr/>	<hr/>	<hr/>
Total Cash Receipts	38,506	11,728	50,234
Cash Disbursements:			
Current:			
Security of Persons and Property	10,706	-	10,706
Public Health Services	748	-	748
Leisure Time Activities	3,648	-	3,648
Basic Utility Services	12,226	-	12,226
General Government	24,982	-	24,982
Transportation	-	4,028	4,028
	<hr/>	<hr/>	<hr/>
Total Cash Disbursements	52,310	4,028	56,338
Total Cash Receipts Over/(Under) Cash Disbursements	<hr/> (13,804) <hr/>	<hr/> 7,700 <hr/>	<hr/> (6,104) <hr/>
Fund Cash Balances, January 1	<hr/> 71,447 <hr/>	<hr/> 70,972 <hr/>	<hr/> 142,419 <hr/>
Fund Cash Balances, December 31	<hr/> <u>57,643</u> <hr/>	<hr/> <u>78,672</u> <hr/>	<hr/> <u>136,315</u> <hr/>

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

**VILLAGE OF GORDON
DARKE COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEARS ENDED DECEMBER 31, 2011 AND 2010**

NOTE 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 Gordon, Darke County, (the "Village") as a body corporate and politic. A publicly-elected six-member Council directs the Village. The Village provides general government, street maintenance and basic utility services. The Village contracts with the Darke County Sheriff's Department to provide security of persons and property. The Village contracts with Verona to receive fire protection services.

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

B. BASIS OF ACCOUNTING

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 recognize 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 the State.

C. 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 monies for constructing, maintaining and repairing Village streets.

State Highway Improvement Fund: This fund receives shared revenue from gasoline sales for constructing, maintaining and repairing State Highways.

**VILLAGE OF GORDON
DARKE COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEARS ENDED DECEMBER 31, 2011 AND 2010**

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES – (Continued)

D. 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. The Village had no outstanding encumbrances at December 31, 2011 and 2010.

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

E. FUND BALANCE

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

1. Nonspendable

The Village 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

Council can *commit* amounts via formal action (resolution). The Village 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.

**VILLAGE OF GORDON
DARKE COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEARS ENDED DECEMBER 31, 2011 AND 2010**

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES – (Continued)

E. FUND BALANCE (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 Village Council or a Village 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 Village 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.

F. CASH AND INVESTMENTS

The Village maintains an interest bearing checking account. Interest income earned and received by the Village totaled \$70 and \$71 for the years ended December 31, 2011 and 2010, respectively.

G. 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.

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.

NOTE 2 – EQUITY IN POOLED CASH

The Village maintains a cash pool all funds use. The Ohio Revised Code prescribes allowable deposits and investments. The carrying amount of cash at December 31 was as follows:

	<u>2011</u>	<u>2010</u>
Demand Deposits	\$ 141,587	\$ 136,315

Deposits: Deposits are insured by the Federal Deposit Insurance Corporation; or collateralized by the financial institution's public entity deposit pool.

**VILLAGE OF GORDON
DARKE COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEARS ENDED DECEMBER 31, 2011 AND 2010**

NOTE 3 – BUDGETARY ACTIVITY

Budgetary activity for the years ending December 31, 2011 and 2010 were as follows:

2011 Budgeted vs. Actual Receipts

Fund Type	Budgeted Receipts	Actual Receipts	Variance
General	\$ 95,543	\$ 39,007	\$ (56,536)
Special Revenue	89,372	12,417	(76,955)
Total	\$ 184,915	\$ 51,424	\$ (133,491)

2011 Budgeted vs. Budget Basis Expenditures

Fund Type	Appropriation Authority	Budgetary Expenditures	Variance
General	\$ 93,408	\$ 42,549	\$ 50,859
Special Revenue	80,027	3,603	76,424
Total	\$ 173,435	\$ 46,152	\$ 127,283

2010 Budgeted vs. Actual Receipts

Fund Type	Budgeted Receipts	Actual Receipts	Variance
General	\$ 116,901	\$ 38,506	\$ (78,395)
Special Revenue	80,757	11,728	(69,029)
Total	\$ 197,658	\$ 50,234	\$ (147,424)

2010 Budgeted vs. Budgetary Basis Expenditures

Fund Type	Appropriation Authority	Budgetary Expenditures	Variance
General	\$ 114,025	\$ 52,310	\$ 61,715
Special Revenue	79,000	4,028	74,972
Total	\$ 193,025	\$ 56,338	\$ 136,687

NOTE 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.

**VILLAGE OF GORDON
DARKE COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEARS ENDED DECEMBER 31, 2011 AND 2010**

NOTE 4 – PROPERTY TAX (Continued)

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.

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

NOTE 5 – RETIREMENT SYSTEM

The Village's elected officials and employees belong to the Social Security System. This plan provides retirement benefits including post retirement health care and survivor and disability benefits to participants as prescribed by the Ohio Revised Code. Members of the Social Security System contributed 6.2% of their wages to Social Security. The Village has paid all contributions required through December 31, 2011.

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

The Ohio Revised Code also prescribes contribution rates. For 2011 and 2010, OPERS members contributed 10% of their gross salaries and the Village contributed an amount equaling 14% of participants' gross salaries. The Village has paid all contributions required through December 31, 2011.

NOTE 6 – RISK MANAGEMENT

The Village has obtained commercial insurance for the following risks:

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

Coverage has not significantly changed since 2009. Settled claims have not exceeded insurance coverage in any of the past four years.

NOTE 7 - CONTINGENT LIABILITY

LITIGATION

The Village is currently not involved in litigation.

NOTE 8 - COMPLIANCE

Contrary to Ohio Revised Code 5705.36(A),(4), the Village had appropriations in excess of actual resources during 2010.

Contrary to Ohio Revised Code 145.01, the Village did not withhold the employer and employee shares for the Public Employees Retirement System from all required employees.

**VILLAGE OF GORDON
DARKE COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEARS ENDED DECEMBER 31, 2011 AND 2010**

NOTE 9 - CHANGE IN ACCOUNTING PRINCIPLE AND FUND BALANCES

For fiscal year 2011, the Village 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 Village 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, 2011:

Fund Balances	General Fund	Special Revenue Funds	Total Governmental Funds
Restricted for			
Street Construction Maintenance	\$ -	\$ 61,680	\$ 61,680
State Highway	-	25,806	25,806
Total Restricted	-	\$87,486	87,486
Unassigned (Deficit)			
	54,101	-	54,101
Total Fund Balances	\$ 54,101	\$ 87,486	\$ 141,587



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

Village of Gordon
Darke County
300 Center Street
Gordon, Ohio 45304

We have audited the financial statements of the Village of Gordon, Darke County, (the Village), as of and for the years ended December 31, 2011 and 2010, and have issued our report thereon dated August 3, 2012 wherein we noted that the Village followed accounting practices the Auditor of State prescribes or permits rather than accounting principles generally accepted in the United States of America and that the Village implemented Governmental Accounting Standards Board Statement No. 54 during 2011. 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 combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the Village's financial statements will not be prevented, or detected and timely corrected. We consider finding 2011-001 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 2011-001 and 2011-002.

We also noted certain matters not requiring inclusion in this report that we reported to the Village's management in a separate letter dated August 3, 2012.

The Village's responses to the findings identified in our audit are described in the accompanying schedule of findings. We did not audit the Village's responses, and accordingly, we express no opinion on them.

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

Balestra, Harr & Scherer, CPAs
Balestra, Harr & Scherer, CPAs, Inc.
August 3, 2012

**VILLAGE OF GORDON
DARKE COUNTY**

**SCHEDULE OF FINDINGS AND RESPONSES
FOR THE YEAR ENDED DECEMBER 31, 2011 AND 2010**

FINDING NUMBER 2011-001

Material Weakness/Citation

Ohio Revised Code Section 145.01, requires governments to enroll most of their employees in the appropriate retirement system, withhold from the employees' wages, or pay on behalf of the employees, a certain percentage of earned wages. All village employees are required to be paying into the Public Employees Retirement System (PERS), excluding elected officials who have elected not to participate.

The Village did not withhold the employee or employer share for the Ohio Public Employees Retirement from its employees instead, has several employees who are paying into the Social Security System for their retirement for fiscal years 2011 and 2010.

By not withholding for the proper retirement system causes the Village to be not compliant with the Ohio Revised Code. In addition, the Village could be liable for withholdings and penalties not previously paid leading to possible negative fund balances due to expenses not previously appropriated.

We recommend the Village enroll their employees in and deduct from the salaries monies for the employee/employer contributions into the Public Employees Retirement Systems required by Ohio Revised Code. In addition we recommend the Village adopt internal controls to mitigate future non-compliance with the Ohio Revised Code.

Client Response: The Village is aware of this issue and is taking steps to be in compliance in future years.

FINDING NUMBER 2011-002

Material Non-Compliance

Ohio Revised Code Section 5705.36(A)(4) requires obtaining a reduced amended certificate if the amount of the deficiency will reduce available resources below the current level of appropriation.

Upon comparison of appropriations to available resources (defined as unencumbered beginning balance plus actual receipts), 2010 appropriations were in excess of available resources in the General Fund by \$4,072 and the Street Construction and Maintenance Fund by \$1,353.

The Village should implement monitoring procedures to ensure compliance with 5705.36(A)(4). Establishment of procedures for monitoring the compliance with this requirement helps to ensure that monies are not expended in excess of allowable limits.

Client Response: The current Fiscal Officer will more closely monitor the budget in future to mitigate the risk of noncompliance with the Ohio Revised Code.

**VILLAGE OF GORDON
DARKE COUNTY
DECEMBER 31, 2011 AND 2010**

SCHEDULE OF PRIOR AUDIT FINDINGS

Finding Number	Finding Summary	Fully Corrected?	Not Corrected, Partially Corrected; Significantly Different Corrective Action Taken; or Finding No Longer Valid; Explain:
2009-001	Material Weakness/ORC Section 145.01 Not all employees paying into PERS	Partially Corrected	Partially corrected: the Village switched one employee to pay into PERS but the rest still pay Social Security. Reissued as 2011-001
2009-002	ORC Section 5705.36(A)(4) Appropriations exceeded actual resources.	No	Reissued as 2011-002



Dave Yost • Auditor of State

VILLAGE OF GORDON

DARKE 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 27, 2012