

VILLAGE OF MARENGO
MORROW COUNTY
REPORT ON FINANCIAL STATEMENTS
DECEMBER 31, 2005 AND 2004



Mary Taylor, CPA

Auditor of State

Village Council
Village of Marengo
P. O. Box 310
Marengo, Ohio 43334-0310

We have reviewed the *Independent Auditors' Report* of the Village of Marengo, Morrow County, prepared by Holbrook & Manter, for the audit period January 1, 2004 through December 31, 2005. 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 Auditors' 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 Auditors' 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 Marengo is responsible for compliance with these laws and regulations.

Mary Taylor

Mary Taylor, CPA
Auditor of State

March 10, 2008

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INDEPENDENT AUDITORS' REPORT

Village Council
Village of Marengo
Morrow County

We have audited the accompanying financial statements of the Village of Marengo, Morrow County, Ohio, (the Village) as of and for the years ended December 31, 2005 and 2004. 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 audits.

Except as discussed in the following paragraph, we conducted our audits in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audits to obtain reasonable assurance about 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 that our audits provide a reasonable basis for our opinion.

As discussed in Note 1, the Village has prepared these financial statements using accounting practices the Auditor of State of Ohio 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.

Revisions to GAAP would require the Village to reformat its financial statement presentation and make other changes effective for the years ended December 31, 2005 and 2004. Instead of the combined funds the accompanying financial statements present for 2005 and 2004, the revisions require presenting entity wide statements and also to present its larger (i.e. major) funds separately for 2005 and 2004. 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 the new GAAP presentation requirements. The Auditor of State of Ohio permits, but does not require, governments to reformat their statements. The Village has elected not to reformat its statements. Since this Village does not use GAAP to measure financial statement amounts, the following paragraph does not imply the amounts reported are materially misstated under the accounting basis the Auditor of State of Ohio 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, 2005 and 2004 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, 2005 and 2004, 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 and reserves for encumbrances of the Village of Marengo, Morrow County, as of December 31, 2005 and 2004, and its combined cash receipts and disbursements for the years then ended on the basis of accounting described in Note 1.

The aforementioned revision to generally accepted accounting principles also requires the Village to include Management's Discussion and Analysis for the years ended December 31, 2005 and 2004. 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 January 28, 2008 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 audits.



Certified Public Accountants

January 28, 2008

VILLAGE OF MARENGO
MORROW COUNTY
 COMBINED STATEMENT OF CASH RECEIPTS, CASH DISBURSEMENTS, AND CHANGES IN
 FUND CASH BALANCES - ALL GOVERNMENTAL FUND TYPES -
 FOR THE YEAR ENDED DECEMBER 31, 2005

	<u>Governmental Fund Types</u>		<u>Total (Memorandum Only)</u>
	<u>General</u>	<u>Special Revenue</u>	
CASH RECEIPTS:-			
Property and other local taxes	\$ 13,391	\$ 0	\$ 13,391
Intergovernmental	16,013	32,255	48,268
Fines, licenses and permits	1,223	0	1,223
Earnings on investments	1,161	252	1,413
	<hr/>	<hr/>	<hr/>
Total cash receipts	31,788	32,507	64,295
CASH DISBURSEMENTS:-			
Current:-			
Basic Utility Services	567	0	567
Transportation	0	16,930	16,930
General government	20,956	4,975	25,931
Capital Outlay	0	30,864	30,864
	<hr/>	<hr/>	<hr/>
Total cash disbursements	21,523	52,769	74,292
Total receipts over (under) cash disbursements	10,265	(20,262)	(9,997)
Fund cash balances, January 1, 2005	<hr/>	<hr/>	<hr/>
	89,621	56,711	146,332
Fund cash balances, December 31, 2005	<u>\$ 99,886</u>	<u>\$ 36,449</u>	<u>\$ 136,335</u>
Reserve for encumbrances, December 31, 2005	<u>\$ 586</u>	<u>\$ 0</u>	<u>\$ 586</u>

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

**VILLAGE OF MARENGO
MORROW COUNTY**
COMBINED STATEMENT OF CASH RECEIPTS, CASH DISBURSEMENTS, AND CHANGES IN
FUND CASH BALANCES - PROPRIETARY FUND TYPES -
FOR THE YEAR ENDED DECEMBER 31, 2005

	Proprietary Fund Type
	Enterprise
OPERATING CASH RECEIPTS:-	
Charges for services	\$ 86,903
Total operating cash receipts	86,903
OPERATING CASH DISBURSEMENTS:-	
Current:	
Personal services	22,653
Employee fringe benefits	7,396
Contractual services	6,856
Supplies and materials	12,775
Total operating cash disbursements	49,680
Net operating receipts (disbursements)	37,223
NON-OPERATING CASH RECEIPTS(DISBURSEMENTS):-	
Special assessments	5,690
Principal retirement	(15,487)
Interest and other fiscal charges	(22,555)
Miscellaneous receipts	45
Total non-operating cash receipts (disbursements)	(32,307)
Net receipts over (under) disbursements	4,916
Fund cash balances, January 1, 2005	104,974
Fund cash balances, December 31, 2005	\$ 109,890
Reserve for encumbrances, December 31, 2005	\$ 2,878

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

**VILLAGE OF MARENGO
MORROW COUNTY**
COMBINED STATEMENT OF CASH RECEIPTS, CASH DISBURSEMENTS, AND CHANGES IN
FUND CASH BALANCES - ALL GOVERNMENTAL FUND TYPES -
FOR THE YEAR ENDED DECEMBER 31, 2004

	<u>Governmental Fund Types</u>		Total (Memorandum Only)
	<u>General</u>	<u>Special Revenue</u>	
CASH RECEIPTS:-			
Property and other local taxes	\$ 16,245	\$ 0	\$ 16,245
Intergovernmental	16,306	32,433	48,739
Fines, licenses and permits	1,194	0	1,194
Earnings on investments	576	138	714
	<hr/>	<hr/>	<hr/>
Total cash receipts	34,321	32,571	66,892
CASH DISBURSEMENTS:-			
Current;-			
Security of persons and property	1,510	0	1,510
Basic Utility Services	5,122	0	5,122
Transportation	0	3,201	3,201
General government	36,338	0	36,338
Capital Outlay	0	605	605
	<hr/>	<hr/>	<hr/>
Total cash disbursements	42,970	3,806	46,776
Total receipts over (under) cash disbursements	(8,649)	28,765	20,116
Fund cash balances, January 1, 2004	<hr/>	<hr/>	<hr/>
	98,270	27,946	126,216
Fund cash balances, December 31, 2004	<u>\$ 89,621</u>	<u>\$ 56,711</u>	<u>\$ 146,332</u>
Reserve for encumbrances, December 31, 2004	<u>\$ 586</u>	<u>\$ 0</u>	<u>\$ 586</u>

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

VILLAGE OF MARENGO
MORROW COUNTY
 COMBINED STATEMENT OF CASH RECEIPTS, CASH DISBURSEMENTS, AND CHANGES IN
 FUND CASH BALANCES - PROPRIETARY FUND TYPES -
 FOR THE YEAR ENDED DECEMBER 31, 2004

	Proprietary Fund Type
	Enterprise
OPERATING CASH RECEIPTS:-	
Charges for services	\$ 109,588
Total operating cash receipts	109,588
OPERATING CASH DISBURSEMENTS:-	
Current:	
Personal services	21,536
Employee fringe benefits	4,938
Contractual services	5,550
Supplies and materials	21,107
Total operating cash disbursements	53,131
Net operating receipts (disbursements)	56,457
NON-OPERATING CASH RECEIPTS(DISBURSEMENTS):-	
Special assessments	4,883
Principal retirement	(14,407)
Interest and other fiscal charges	(23,563)
Miscellaneous receipts	20
Total non-operating cash receipts (disbursements)	(33,067)
Net receipts over (under) disbursements	23,390
Fund cash balances, January 1, 2004	81,584
Fund cash balances, December 31, 2004	\$ 104,974
Reserve for encumbrances, December 31, 2004	\$ 2,878

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

VILLAGE OF MARENGO
MORROW COUNTY
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2005 AND 2004

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES:-

- A. **Description of the Entity** - The Village of Marengo, Morrow County, Ohio, (the Village) is a body corporate and politic established to exercise the rights and privileges conveyed to it by the constitution and laws of the State of Ohio.

The Village is directed by a publicly-elected six-member Council. The Village provides sewer utilities. The Village contracts with the Morrow County Sheriff's department to provide security of persons and property.

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 basis of accounting prescribed or permitted by the Auditor of State, which is similar to the cash receipts and disbursements basis of accounting. Receipts are recognized when received in cash rather than when earned, and disbursements are recognized when paid rather than when a liability is incurred. Budgetary presentations report budgetary expenditures when a commitment is made (i.e., when an encumbrance is approved).

These statements include adequate disclosure of material matters, as prescribed or permitted by the Auditor of State.

- C. **Cash and Investments** - The Village maintains its cash deposits in an interest-bearing checking account. The Village's accounting basis includes investments as assets. This basis does not report disbursements for investment purchases or receipts for investment sales. The Village reports gains or losses at the time of sale as receipts or disbursements, respectively.

- 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:

General Fund

The General Fund is the general operating fund. It is used to account for all financial resources except those required to be accounted for in another fund.

Special Revenue Funds

These funds are used to account for proceeds from specific sources (other than from 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, motor vehicle tax money and municipal income taxes for constructing, maintaining and repairing Village streets.

Enterprise Fund

This fund accounts for operations that are similar to private business enterprises, where management intends to recover the significant costs of providing certain goods or services through user charges. The Village had the following significant Enterprise Fund:

Sewer Operating Fund

This fund receives charges for services from residents to cover the cost of providing this utility.

**VILLAGE OF MARENGO
MORROW COUNTY
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2005 AND 2004**

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES:- (continued)

- E. Budgetary Process** - The Ohio Revised Code requires that each fund (except certain agency funds) be budgeted annually.

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 and subsequent amendments. Unencumbered appropriations lapse at year-end.

Estimated Resources

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

Encumbrances

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

A summary of 2005 and 2004 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.

NOTE 2 - EQUITY IN POOLED CASH AND INVESTMENTS:-

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

	2005	2004	
Demand deposits	\$ <u>246,225</u>	\$ <u>251,306</u>	

Deposits – The Village’s deposits are either (1) insured by the Federal Depository Insurance Corporation, or (2) collateralized by securities specifically pledged by the financial institution to the Village.

VILLAGE OF MARENGO
MORROW COUNTY
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2005 AND 2004

NOTE 3 - BUDGETARY ACTIVITY :-

Budgetary activity for the year ending December 31, 2005 was as follows:

2005 Budgeted vs. Actual Receipts

<u>Fund Type</u>	<u>Budgeted Receipts</u>	<u>Actual Receipts</u>	<u>Variance</u>
General	\$ 45,362	\$ 31,788	\$ (13,574)
Special Revenue	18,180	32,507	14,327
Proprietary	<u>101,249</u>	<u>92,638</u>	<u>(8,611)</u>
Total	\$ <u>164,791</u>	\$ <u>156,933</u>	\$ <u>(7,858)</u>

2005 Budgeted vs. Actual Budgetary Basis Expenditures

<u>Fund Type</u>	<u>Appropriation Authority</u>	<u>Budgetary Expenditures</u>	<u>Variance</u>
General	\$ 128,277	\$ 21,523	\$ 106,754
Special Revenue	73,886	52,769	21,117
Proprietary	<u>203,272</u>	<u>87,722</u>	<u>115,550</u>
Total	\$ <u>405,435</u>	\$ <u>162,014</u>	\$ <u>243,421</u>

Contrary to Ohio law, actual receipts were less than budgeted receipts as of December 31, 2005 by \$13,574 in the General Fund and \$8,611 in the Proprietary Funds

VILLAGE OF MARENGO
MORROW COUNTY
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2005 AND 2004

NOTE 3 - BUDGETARY ACTIVITY:- (continued)

Budgetary activity for the year ending December 31, 2004 was as follows:

2004 Budgeted vs. Actual Receipts

<u>Fund Type</u>	<u>Budgeted Receipts</u>	<u>Actual Receipts</u>	<u>Variance</u>
General	\$ 38,140	\$ 34,321	\$ (3,819)
Special Revenue	17,650	32,571	14,921
Proprietary	<u>75,000</u>	<u>114,491</u>	<u>39,491</u>
Total	\$ <u>130,790</u>	\$ <u>181,383</u>	\$ <u>50,593</u>

2004 Budgeted vs. Actual Budgetary Basis Expenditures

<u>Fund Type</u>	<u>Appropriation Authority</u>	<u>Budgetary Expenditures</u>	<u>Variance</u>
General	\$ 137,443	\$ 42,970	\$ 94,473
Special Revenue	44,564	3,806	40,758
Proprietary	<u>156,584</u>	<u>91,101</u>	<u>65,483</u>
Total	\$ <u>338,591</u>	\$ <u>137,877</u>	\$ <u>200,714</u>

Contrary to Ohio law, actual receipts were less than budgeted receipts as of December 31, 2004 by \$3,819 in the General Fund.

**VILLAGE OF MARENGO
MORROW COUNTY
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2005 AND 2004**

NOTE 4 - PROPERTY TAX:-

Real property taxes become a lien on January 1, preceding the October 1 date for which rates are adopted by the Village Council. The State Council of Tax Equalization adjusts these rates for inflation. Property taxes are also reduced for applicable homestead and rollback deductions. Homestead and rollback amounts are then paid by the State, and are reflected in the accompanying financial statements as Intergovernmental Receipts. Payments are due to the County by December 31. If the property owner elects to make semiannual payments, 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.

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

NOTE 5 - DEBT:-

Debt outstanding at December 31, 2005 was as follows:

	Rate	Principal 12/31/2005
Ohio Water Development Authority Loan	7.50%	\$ <u>306,726</u>
Total debt obligation		\$ <u><u>306,726</u></u>

The Ohio Water Development Authority (OWDA) loan relates to a sewer plant expansion project that was mandated by the Ohio Environmental Protection Agency. The OWDA loaned \$442,008 to the Village for this project. The loan will be repaid in semiannual installments, including interest, over 25 years and has an interest rate of 7.5%. This loan was approved for the interest subsidy program on May 29, 2003 to benefit local governments with outstanding loans that bear interest higher than 7%. The loan was effectively reduced from 7.50% to 7%, with the portion above 7% being paid by OWDA. The Village will realize a savings from the interest subsidy of \$14,568 over the remaining life of the loan after May, 2003. As of December 31, 2005, the total outstanding balance was \$306,726. The loan is collateralized by sewer receipts. The Village has agreed to set sewer rates sufficient to cover OWDA debt service requirements.

Amortization of the above debt, including interest, is scheduled as follows:

Year ending December 31,	Note - OWDA		Total
	Principal	Interest	
2006	\$ 16,648	\$ 23,004	\$ 39,652
2007	17,897	21,756	39,653
2008	19,240	20,414	39,654
2009	20,682	18,970	39,652
2010	22,234	17,419	39,653
2011	23,900	15,752	39,652
2012-2017	186,125	51,793	237,918
	\$ 306,726	\$ 169,108	\$ 475,834

VILLAGE OF MARENGO
MORROW COUNTY
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2005 AND 2004

NOTE 6 - RETIREMENT SYSTEM AND SOCIAL SECURITY:-

Certain employees participated in Social Security. Those employees contributed 6.2% of their gross salaries. The village also contributed 6.2% of participant's gross salaries. The village has paid all contributions required through December 31, 2005.

Other village employees belong to the Public Employees Retirement System (PERS) of Ohio. PERS is a cost-sharing, multiple-employer plan. This plan provides retirement benefits, including postretirement healthcare, and survivor and disability benefits to participants, as prescribed by the Ohio Revised Code.

Contribution rates are also prescribed by the Ohio Revised Code. For 2005 and 2004, participants contributed 8.5% of their wages. The Village contributed an amount equal to 13.55% of participants' gross salaries for 2005 and 2004. The Village has paid all contributions required through December 31, 2005.

NOTE 7 - RISK MANAGEMENT:-

Commercial Insurance

The Village has obtained commercial insurance for the following risks:

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

NOTE 8- RELATED PARTY TRANSACTIONS:-

The Village Mayor is the owner of the local hardware store from which the Village purchases supplies and materials. The Village paid \$ 3,142 for supplies and materials in 2005 and \$3,793 in 2004. Also, a Village council member is the owner of a local propane company from which the Village purchases propane. The Village paid \$1,060 for propane from this company in 2005 and \$2,268 in 2004.



Independent Auditors' Report on Internal Control over Financial Reporting and on Compliance and Other Matters Required by *Government Auditing Standards*

Village Council
Village of Marengo
Morrow County

We have audited the accompanying financial statements of the Village of Marengo, Morrow County, Ohio (the Village) as of and for the years ended December 31, 2005 and 2004, and have issued our report thereon dated January 28, 2008, wherein we noted the Village followed accounting practices the Auditor of State of Ohio prescribes rather than accounting principles generally accepted in the United States of America. 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 audits, we considered the Village's internal control over financial reporting in order to determine our auditing procedures to express our opinion on the financial statements and not to opine on the internal control over financial reporting. Our consideration of the internal control would not necessarily disclose all matters in the internal control over financial reporting that might be material weaknesses. A material weakness is a reportable condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that misstatements caused by error or fraud in amounts material to the financial statements we audited may occur and not be timely detected by employees when performing their assigned functions. We noted no matters involving the internal control over financial reporting and its operation that we consider material weaknesses. In a separate letter to the Village's management dated January 28, 2008, we reported other matters involving internal control over financial reporting we did not deem reportable conditions.

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 audits and, accordingly, we do not express an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

We intended this report solely for the information and use of the management and Village Council. It is not intended for anyone other than these specified parties.

Holbrook & Manter

Certified Public Accountants

January 28, 2008

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VILLAGE OF MARENGO
MORROW COUNTY
SCHEDULE OF PRIOR YEAR AUDIT FINDINGS
FOR THE YEARS ENDED DECEMBER 31, 2003 AND 2002

Finding Number	Finding Summary	Fully Corrected?	Not Corrected, Partially Corrected; Significantly Different Corrective Action Taken; or Finding No Longer Valid; Explain:
2003-001	ORC 5705.41 (D) - Failure to properly use fiscal certificates	Yes	The Village properly used purchase orders.
2003-002	ORC 5705.41 (B) - Expenditures exceed Appropriations	Yes	The Village did not exceed appropriations.
2003-003	ORC 4115.04 and 4115.05- Prevailing wages.	Yes	The Village was not required to obtain prevailing wage rates during the audit period.



Mary Taylor, CPA
Auditor of State

VILLAGE OF MARENGO

MORROW 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 20, 2008**