



**PICKERINGTON PUBLIC LIBRARY
FAIRFIELD COUNTY**

REGULAR AUDIT

FOR THE YEARS ENDED DECEMBER 31, 2010-2009



Dave Yost • Auditor of State

PICKERINGTON PUBLIC LIBRARY
FAIRFIELD COUNTY

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Dave Yost • Auditor of State

Pickerington Public Library
Fairfield County
201 Opportunity Way
Pickerington, Ohio 43147

To the Board of Trustees:

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

July 8, 2011

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Dave Yost • Auditor of State

INDEPENDENT ACCOUNTANTS' REPORT

Pickerington Public Library
Fairfield County
201 Opportunity Way
Pickerington, Ohio 43147

To the Board of Trustees:

We have audited the accompanying financial statements of the Pickerington Public Library, Fairfield County, Ohio, (the Library) as of and for the years ended December 31, 2010 and 2009. These financial statements are the responsibility of the Library'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. The Library 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 Library 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 Library 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 Library's larger (i.e. major) funds separately. While the Library 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 Libraries to reformat their statements. The Library 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, 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 Library as of December 31, 2010 and 2009, 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 fund cash balances and reserves for encumbrances of the Pickerington Public Library, Fairfield County, as of December 31, 2010 and 2009, and its cash receipts and disbursements for the years then ended on the accounting basis Note 1 describes.

The Library 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 July 8, 2011, on our consideration of the Library's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements and other matters. 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

July 8, 2011

**PICKERINGTON PUBLIC LIBRARY
FAIRFIELD COUNTY**

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

	<u>All Fund Types</u>			<u>Totals (Memorandum Only)</u>
	<u>General</u>	<u>Special Revenue</u>	<u>Capital Projects</u>	
Cash Receipts:				
Property and Other Local Taxes	\$ 761,352	\$ -	\$ -	\$ 761,352
Library and Local Government Support	810,663	-	-	810,663
Intergovernmental	100,611	4,581	-	105,192
Patron Fines and Fees	39,505	-	-	39,505
Contributions, Gifts and Donations	1,742	-	-	1,742
Earnings on Investments	2,610	-	855	3,465
Miscellaneous	9,386	-	-	9,386
	<u>1,725,869</u>	<u>4,581</u>	<u>855</u>	<u>1,731,305</u>
Cash Disbursements:				
Current:				
Salaries	462,702	-	-	462,702
Employee Fringe Benefits	181,814	-	-	181,814
Purchased and Contractual Services	299,377	-	-	299,377
Library Materials and Information	150,612	-	-	150,612
Supplies	17,014	883	-	17,897
Other	18,628	-	-	18,628
Capital Outlay	26,819	-	-	26,819
	<u>1,156,966</u>	<u>883</u>	<u>-</u>	<u>1,157,849</u>
Total Receipts Over/(Under) Disbursements	<u>568,903</u>	<u>3,698</u>	<u>855</u>	<u>573,456</u>
Other Financing Receipts / (Disbursements):				
Sale of Fixed Assets	20	-	204,895	204,915
Transfers-In	-	36,001	100,000	136,001
Transfers-Out	(136,001)	-	-	(136,001)
	<u>(135,981)</u>	<u>36,001</u>	<u>304,895</u>	<u>204,915</u>
Excess of Cash Receipts and Other Financing Receipts Over/(Under) Cash Disbursements and Other Financing Disbursements	432,922	39,699	305,750	778,371
Fund Cash Balances, January 1	<u>486,667</u>	<u>-</u>	<u>183,516</u>	<u>670,183</u>
Fund Cash Balances, December 31	<u>\$ 919,589</u>	<u>\$ 39,699</u>	<u>\$ 489,266</u>	<u>\$ 1,448,554</u>
Reserve for Encumbrances, December 31	<u>\$ 82,013</u>	<u>\$ 15,124</u>	<u>\$ -</u>	<u>\$ 97,137</u>

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

**PICKERINGTON PUBLIC LIBRARY
FAIRFIELD COUNTY**

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

	<u>All Fund Types</u>		<u>Totals (Memorandum Only)</u>
	<u>General</u>	<u>Capital Projects</u>	
Cash Receipts:			
Library and Local Government Support	\$ 858,758	\$ -	\$ 858,758
Patron Fines and Fees	37,435	-	37,435
Contributions, Gifts and Donations	15,112	-	15,112
Earnings on Investments	1,573	717	2,290
Miscellaneous	3,741	-	3,741
	<u>916,619</u>	<u>717</u>	<u>917,336</u>
Total Cash Receipts			
Cash Disbursements:			
Current:			
Salaries	367,188	-	367,188
Employee Fringe Benefits	134,059	-	134,059
Purchased and Contractual Services	209,725	-	209,725
Library Materials and Information	75,999	-	75,999
Supplies	11,675	-	11,675
Other	9,907	-	9,907
Capital Outlay	1,086	-	1,086
	<u>809,639</u>	<u>-</u>	<u>809,639</u>
Total Cash Disbursements			
Total Receipts Over/(Under) Disbursements	106,980	717	107,697
Fund Cash Balances, January 1	<u>379,687</u>	<u>182,799</u>	<u>562,486</u>
Fund Cash Balances, December 31	<u>\$ 486,667</u>	<u>\$ 183,516</u>	<u>\$ 670,183</u>
Reserve for Encumbrances, December 31	<u>\$ 29,825</u>	<u>\$ -</u>	<u>\$ 29,825</u>

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

**PICKERINGTON PUBLIC LIBRARY
FAIRFIELD 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 Pickerington Public Library, Fairfield County, (the Library) as a body corporate and politic. The Library appoints a seven-member Board of Trustees to govern the Library. The Library provides the community with various educational and literary resources.

The Library is a member of the Central Library Consortium (the CLC), a joint venture to provide reduced costs to the individual member libraries through collective efforts and resources sharing. The CLC is further discussed in Note 7.

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

B. Accounting Basis

These financial statements follow the accounting basis the Auditor of State prescribes or permits. This basis is similar to the cash receipts and disbursements accounting basis. The Library recognizes receipts when received in cash rather than when earned, and recognizes disbursements when paid rather than when a liability is incurred. Budgetary presentations report budgetary expenditures when a commitment is made (i.e., when an encumbrance is approved).

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

C. Deposits and Investments

The Library's accounting basis includes investments as assets. This basis does not record disbursements for investment purchases or receipts for investment sales. This basis records gains or losses at the time of sale as receipts or disbursements, respectively.

The Library values certificates of deposit at cost and repurchase agreements at cost. Money market mutual funds (including STAR Ohio) are recorded at share values that the mutual fund reports.

D. Fund Accounting

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

1. General Fund

The General Fund reports all financial resources except those required to be accounted for in another fund.

2. Special Revenue Fund

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.

**PICKERINGTON PUBLIC LIBRARY
FAIRFIELD COUNTY**

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

1. Summary of Significant Accounting Policies (Continued)

D. Fund Accounting (Continued)

3. Capital Project Funds

This fund account for receipts restricted to acquiring or constructing major capital projects (except those financed through enterprise or trust funds).

E. Budgetary Process

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

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

F. Property, Plant, and Equipment

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

G. Accumulated Leave

In certain circumstances, such as upon leaving employment, employees are entitled to cash payments for unused leave. The financial statements do not include a liability for unpaid leave.

2. Equity in Pooled Deposits and Investments

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

	2010	2009
Demand deposits	\$1,443,867	\$488,134
Total deposits	1,443,867	488,134
STAR Ohio	4,687	182,049
Total investments	4,687	182,049
Total deposits and investments	\$1,448,554	\$670,183

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

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

**PICKERINGTON PUBLIC LIBRARY
FAIRFIELD 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	\$1,671,360	\$1,725,889	\$54,529
Special Revenue	0	40,582	40,582
Capital Projects	1,000	305,750	304,750
Total	\$1,672,360	\$2,072,221	\$399,861

2010 Budgeted vs. Actual Budgetary Basis Expenditures			
Fund Type	Appropriation Authority	Budgetary Expenditures	Variance
General	\$1,475,500	\$1,374,980	\$100,520
Special Revenue	0	16,007	(16,007)
Capital Projects	77,500	0	77,500
Total	\$1,553,000	\$1,390,987	\$162,013

2009 budgeted vs. Actual Receipts			
Fund Type	Budgeted Receipts	Actual Receipts	Variance
General	\$870,822	\$916,619	\$45,797
Capital Projects	2,500	717	(1,783)
Total	\$873,322	\$917,336	\$44,014

2009 Budgeted vs. Actual Budgetary Basis Expenditures			
Fund Type	Appropriation Authority	Budgetary Expenditures	Variance
General	\$1,043,610	\$839,464	\$204,146
Capital Projects	42,500	0	42,500
Total	\$1,086,110	\$839,464	\$246,646

**PICKERINGTON PUBLIC LIBRARY
FAIRFIELD COUNTY**

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

4. Grants-in-aid and Tax Receipts

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

The Budget Commission allocated Fairfield County's share of the state funds for 2010 and 2009 as follows; 66.8 percent to Fairfield County District Library, 24.9 percent to Pickerington Public Library, and 8.3 percent to Wagnalls Memorial Library. This distribution formula remains in effect through 2010; however, beginning for year 2011, the parties are free to propose a new distribution formula to the Budget Commission.

Real property taxes become a lien on January 1 preceding the October 1 date for which the taxing authority of the subdivision to whose jurisdiction the Library is subject adopts rates. The State Department of Taxation, Division of Tax Equalization, adjusts these rates for inflation. Property taxes are also reduced for applicable homestead and rollback deductions. The financial statements include homestead and rollback amounts the State pays as Other Governments' Grants In Aid. Payments are due to the County by December 31. If the property owner elects to pay semiannually, the first half is due December 31. The second half payment is due the following June 20.

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

Property owners assess tangible personal property tax. These owners must file a list of tangible property to the County by each April 30.

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

5. Retirement Systems

<i>Retirement Rates</i>	<i>Year</i>	<i>Member Rate</i>	<i>Employer Rate</i>
<i>PERS – Local</i>	<i>2008 - 2011</i>	<i>10%</i>	<i>14%</i>

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

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

**PICKERINGTON PUBLIC LIBRARY
FAIRFIELD COUNTY**

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

6. Risk Management

Commercial Insurance

The Library has obtained commercial insurance for the following risks:

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

7. Joint Venture

The Library is a member of the Central Library Consortium (the "CLC"). The CLC is a separate entity established as a joint venture to provide reduced costs to the individual member libraries through collective efforts and resource sharing. The CLC undertakes projects that strive to complement the existing resources available through the State Library regional system. The CLC, which commenced on June 13, 1988, has eight members consisting of the Fairfield County District Library, Grandview Heights Public Library, Pickerington Public Library, The Wagnalls Memorial Library, Pickaway County District Library, Marysville Public Library, Alexandria Public Library and Plain City Public Library. The original agreement has been modified to extend membership to additional libraries. The CLC is governed by a Council consisting of one appointed representative by each member library. The Council elects a president, a vice president, and a secretary. The CLC's financial operations are accounted for in the Agency Fund of the Grandview Heights Public Library. Members make payments to the CLC in amounts established in the agreements for individual projects undertaken by the CLC. The Library contributed \$46,588 and \$52,354 to the CLC in 2010 and 2009, respectively. The Library has no explicit and measurable equity interest in the venture. The Library's only ongoing financial responsibility to the CLC is for participating projects that have been entered into by the Library. Financial information and statements can be obtained from Grandview Heights Public Library, Franklin County, 1685 W. 1st Ave. Columbus, Ohio 43212.

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

Pickerington Public Library
Fairfield County
201 Opportunity Way
Pickerington, Ohio 43147

To the Board of Trustees:

We have audited the financial statements of the Pickerington Public Library (the Library) as of and for the years ended December 31, 2010 and 2009, and have issued our report thereon dated July 8, 2011 wherein we noted the Library followed accounting practices the Auditor of State prescribes rather than accounting principles generally accepted in the United States of America. We also noted the Library 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 Library 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 Library'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 Library's internal control over financial reporting. Accordingly, we have not opined on the effectiveness of the Library'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 deficiencies in internal control such that there is a reasonable possibility that material financial statement misstatements 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 would not necessarily identify all deficiencies in internal control 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. However, we identified a certain deficiency in internal control over financial reporting, described in

the accompanying schedule of findings that we consider a significant deficiency in internal control over financial reporting. We consider finding 2010-01 to be a significant deficiency. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Compliance and Other Matters

As part of reasonably assuring whether the Library's financial statements are free of material misstatement, we tested its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could directly and materially affect the determination of financial statement amounts. However, 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 also noted certain matters not requiring inclusion in this report that we reported to the Library's management in a separate letter dated July 8, 2011.

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

We intend this report solely for the information and use of management, the Board of Trustees, the Finance, Audit, and Budget committee, and others within the Library. We intend it for no one other than these specified parties.



Dave Yost
Auditor of State

July 8, 2011

**PICKERINGTON PUBLIC LIBRARY
FAIRFIELD COUNTY**

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

**FINDINGS RELATED TO THE FINANCIAL STATEMENTS
REQUIRED TO BE REPORTED IN ACCORDANCE WITH GAGAS**

FINDING NUMBER 2010-01

Segregation of Duties

Ohio Admin. Code Section 117-2-01(D)(4) states, in part, when designing a public office's system of internal control and the specific control activities, management should plan for adequate segregation of duties or compensating controls. Employee duties within the accounting function should be set up to segregate responsibilities so as to not allow any one employee the ability to access all phases of processing a transaction. Additionally, computer access rights of employees should mirror the established physical segregation of duties.

The Library has not established segregation of duties and monitoring/oversight procedures for the receipt and deposit of cash collections. The Fiscal Officer is the only employee involved in the receipt collection, deposit, posting and reconciliation process. Additionally, no outside review or verification of the receipt deposit, posting or reconciliation was performed. This can lead to inaccuracies in the ledgers and theft or misappropriation of assets.

We recommend the Library establish an internal control system that establishes segregation of duties. At a minimum, the system should separate the responsibilities for all transactions so there are a minimum of two people involved in the account process. Further, there should be a strong monitoring aspect of the internal control system and independent verification of all deposits and receipts posted.

Officials' Response:

During the last quarter of 2010, the Pickerington Public Library implemented new internal control procedures that established the segregation of duties for the receipt and deposit of cash collections. The new procedures implemented during the last quarter of 2010 for cash receipts includes, the Circulation Manager, Library Director, and the Fiscal Officer. Additionally, the Library Director has been given computer access to the UAN Accounting system.

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PICKERINGTON PUBLIC LIBRARY

FAIRFIELD 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
SEPTEMBER 22, 2011