

**VILLAGE OF LEWISVILLE**  
**AUDIT REPORT**  
**JANUARY 1, 2009 - DECEMBER 31, 2010**

**Wolfe, Wilson, & Phillips, Inc.**  
**37 South Seventh Street**  
**Zanesville, Ohio 43701**





# Dave Yost • Auditor of State

Village Council  
Village of Lewisville  
46089 SR 145  
Lewisville, Ohio 43754

We have reviewed the *Independent Auditors' Report* of the Village of Lewisville, Monroe County, prepared by Wolfe, Wilson & Phillips, Inc., for the audit period January 1, 2009 through December 31, 2010. 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 Lewisville 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 2, 2011

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**VILLAGE OF LEWISVILLE  
MONROE COUNTY  
JANUARY 1, 2009 - DECEMBER 31, 2010**

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**WOLFE, WILSON, & PHILLIPS, INC.  
37 SOUTH SEVENTH STREET  
ZANESVILLE, OHIO 43701**

**INDEPENDENT AUDITORS' REPORT**

Village of Lewisville  
Monroe County  
46089 SR 145  
Lewisville, Ohio 43754

We have audited the accompanying financial statements of the Village of Lewisville, Monroe County, as of and for the years ended December 31, 2010 and 2009. These financial statements are the responsibility of the Village of Lewisville'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 *Government Auditing Standards* issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit 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 audit provides a reasonable basis for our opinion.

As described more fully in Note 1, the Village of Lewisville 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. Although we cannot reasonably determine the effects on the financial statements of the variances between these regulatory accounting practices and accounting principles generally accepted in the United States of America, we presume they are material.

Instead of the combined funds the accompanying financial statements present for 2010 and 2009, the revisions require presenting entity wide statements and also to present its larger (i.e. major) funds separately for 2010 and 2009. 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 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 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 paragraph, the financial statements referred to above do not present fairly, in conformity with accounting principles generally accepted in the United States of America, the financial position of the Village of Lewisville's combined funds 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 combined fund cash balances of the Village of Lewisville, Monroe County, as of December 31, 2010 and 2009, and its combined cash receipts and disbursements and reserve for encumbrances for the years then ended on the basis of accounting described in Note 1.

The aforementioned revision to generally accepted accounting principles also require the Village to include Management's Discussion and Analysis for the year ended December 31, 2010 and 2009. 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 a report dated October 21, 2011, on our consideration of the Village of Lewisville's internal control structure over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts, grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* and should be read in conjunction with this report in considering the results of our audit.

***Wolfe, Wilson, & Phillips, Inc.***  
Zanesville, Ohio  
October 21, 2011



**VILLAGE OF LEWISVILLE  
MONROE 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>	
<b>Cash Receipts:</b>			
Property Taxes	\$ 7,008	\$ 790	\$ 7,798
Intergovernmental	34,579	5,832	40,411
<b>Total Cash Receipts</b>	<u>41,587</u>	<u>6,622</u>	<u>48,209</u>
<b>Cash Disbursements:</b>			
Current:			
Security of Persons and Property	28,663	-	28,663
Basic Utility Services	2,366	-	2,366
Transportation	-	14,464	14,464
General Government	13,355	-	13,355
Capital Outlay	5,000	-	5,000
<b>Total Cash Disbursements</b>	<u>49,384</u>	<u>14,464</u>	<u>63,848</u>
<b>Total Cash Receipts Over/(Under) Cash Disbursements</b>	(7,797)	(7,842)	(15,639)
<b>Fund Cash Balances, January 1</b>	<u>16,062</u>	<u>20,547</u>	<u>36,609</u>
<b>Fund Cash Balances, December 31</b>	<u>\$ 8,265</u>	<u>\$ 12,705</u>	<u>\$ 20,970</u>

See notes to financial statements.

**VILLAGE OF LEWISVILLE  
MONROE COUNTY**

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

	<u>Governmental Fund Types</u>		Totals (Memorandum Only)
	<u>General</u>	<u>Special Revenue</u>	
<b>Cash Receipts:</b>			
Property Taxes	\$ 7,513	\$ 1,302	\$ 8,815
Intergovernmental	9,701	6,216	15,917
<b>Total Cash Receipts</b>	<u>17,214</u>	<u>7,518</u>	<u>24,732</u>
<b>Cash Disbursements:</b>			
Current:			
Security of Persons and Property	3,000	-	3,000
Basic Utility Services	5,711	-	5,711
Transportation	-	3,992	3,992
General Government	11,370	-	11,370
Capital Outlay	-	-	-
<b>Total Cash Disbursements</b>	<u>20,081</u>	<u>3,992</u>	<u>24,073</u>
<b>Total Cash Receipts Over/(Under) Cash Disbursements</b>	(2,867)	3,526	659
<b>Fund Cash Balances, January 1</b>	<u>18,929</u>	<u>17,021</u>	<u>35,950</u>
<b>Fund Cash Balances, December 31</b>	<u>\$ 16,062</u>	<u>\$ 20,547</u>	<u>\$ 36,609</u>

See notes to financial statements.

**VILLAGE OF LEWISVILLE  
MONROE COUNTY**

**NOTES TO FINANCIAL STATEMENTS**

**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 Lewisville, Monroe County, (the Village) as a body corporate and politic. A publicly-elected six-member Council directs the Village. The Village provides road maintenance, police services and fire protection. The Village contracts with Lewisville Volunteer Fire Department to provide 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 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 invests all available funds of the Village in an interest-bearing checking account.

**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 is used to account for gasoline tax monies and motor vehicle tax monies for constructing, maintaining and repairing Village streets.

**VILLAGE OF LEWISVILLE  
MONROE COUNTY**

**NOTES TO FINANCIAL STATEMENTS**

**1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**

**E. Budgetary Process**

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

**Appropriations**

Budgetary expenditures (that is, disbursements and encumbrances) may not exceed appropriations at the fund, function and object level of control and appropriations may not exceed estimated resources. The Council must annually approve appropriation measures and subsequent amendments. The County Budget Commission must also approve the annual appropriation. Unencumbered appropriations lapse at year end.

**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.

**Encumbrances**

The Ohio Revised Code requires the Village to reserve (encumber) appropriations when commitments are made. The village did not use the encumbrance method of accounting.

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

**F. Property, Plant and Equipment**

Acquisitions of property, plant and equipment are recorded as capital outlay disbursements when paid. These items are not reflected as assets on the accompanying financial statements.

**G. Accumulated Leave**

In certain circumstances, such as upon leaving employment, employees are entitled to cash payments for unused leave. Unpaid leave is not reflected as a liability under the Village's basis of accounting.

**2. EQUITY IN POOLED CASH**

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

	<u>2010</u>	<u>2009</u>
Demand deposits	\$ 20,970	\$ 36,609
Total Deposits	<u>\$ 20,970</u>	<u>\$ 36,609</u>

**Deposits:** Deposits are either insured by the Federal Depository Insurance Corporation.

**VILLAGE OF LEWISVILLE  
MONROE COUNTY**

**NOTES TO FINANCIAL STATEMENTS**

**3. BUDGETARY ACTIVITY**

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

2010 Budgeted vs. Actual Receipts			
Fund Type	Budgeted Receipts	Actual Receipts	Variance
General	\$ -	\$ 41,587	\$ 41,587
Special Revenue	-	6,622	6,622
Total	\$ -	\$ 48,209	\$ 48,209

2010 Budgeted vs. Actual Budgetary Basis Expenditures			
Fund Type	Appropriation Authority	Budgetary Expenditures	Variance
General	\$ -	\$ 49,384	\$ (49,384)
Special Revenue	-	14,464	(14,464)
Total	\$ -	\$ 63,848	\$ (63,848)

2009 Budgeted vs. Actual Receipts			
Fund Type	Budgeted Receipts	Actual Receipts	Variance
General	\$ -	\$ 17,214	\$ 17,214
Special Revenue	-	7,518	7,518
Total	\$ -	\$ 24,732	\$ 24,732

2009 Budgeted vs. Actual Budgetary Basis Expenditures			
Fund Type	Appropriation Authority	Budgetary Expenditures	Variance
General	\$ -	\$ 20,081	\$ (20,081)
Special Revenue	-	3,992	(3,992)
Total	\$ -	\$ 24,073	\$ (24,073)

Contrary to 5705.36, the Village did not certify to the county auditor the total amount from all sources available for expenditures from each fund along with any unencumbered balances existing at the end of the preceding year. Therefore the Village had no amended certificates of estimated resources.

Contrary to 5705.38, the Village passed an annual appropriation resolution but did not certify the appropriations to the county auditor.

Contrary to 5705.41(B), all Village funds had expenditures exceeding appropriations in 2010 and 2009.

**VILLAGE OF LEWISVILLE  
MONROE COUNTY**

**NOTES TO FINANCIAL STATEMENTS**

**4. PROPERTY TAX**

Real property taxes become a lien on January 1 preceding the October 1 date for which rates are adopted by Village Council. The State Board 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.

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.

**5. RETIREMENT SYSTEM**

The Village's full-time employees and elected officials 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 2010 and 2009, PERS members contributed 10.0% of their wages, respectively. The Village contributed an amount equal to 14.00% of participant's gross salaries for 2010 and 2009, respectively. The Village has paid all contributions required through December 31, 2010.

**6. RISK MANAGEMENT**

Commercial Insurance

The Village has obtained commercial insurance for the following risks:

- Comprehensive property and general liability;
- Vehicles; and
- Errors and omissions
- Public Officials liability

**WOLFE, WILSON, & PHILLIPS, INC.  
37 SOUTH SEVENTH STREET  
ZANESVILLE, OHIO 43701**

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

Village of Lewisville  
Monroe County  
46089 SR 145  
Lewisville, Ohio 43754

We have audited the financial statements of Village of Lewisville as of and for the years ended December 31, 2010 and 2009, and have issued our report thereon dated October 21, 2011, wherein we noted the Village followed accounting practices the Auditor of State 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 *Government Auditing Standards*, issued by the comptroller General of the United States.

**Internal Control Over Financial Reporting**

In planning and performing our audit, we considered Village of Lewisville'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 expressing an opinion on the effectiveness of the Village's internal control over financial reporting. Accordingly, we do not express an opinion 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 and therefore, there can be no assurance that all deficiencies, significant deficiencies or material weaknesses have been identified. 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 correct misstatements on a timely basis. 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 corrected on a timely basis. We consider Findings 2010-01 through 2010-03 described in the accompanying schedule of findings to be a material weakness.

**Compliance and Other Matters**

As part of obtaining reasonable assurance about whether Village of Lewisville's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements, noncompliance with which could have a direct and material effect on 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 such an opinion. The results of our tests disclosed four instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards* and which are described in the accompanying schedule of findings as items 2010-01 through Finding 2010-04.

We noted certain immaterial instances of noncompliance that we have reported to the management of Village of Lewisville in a separate letter dated October 21, 2011.

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

This report is intended for the information of the Village's management, Clerk, and Auditor of State, and is not intended to be and should not be used by anyone other than these specified parties.

***Wolfe, Wilson, & Phillips, Inc.***  
Zanesville, Ohio  
October 21, 2011



**VILLAGE OF LEWISVILLE  
MONROE COUNTY**

**SCHEDULE OF FINDINGS  
DECEMBER 31, 2010**

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

**FINDING NUMBER 2010-01**

**Noncompliance Citation /Material Weakness**

**Ohio Revised Code Section 5705.36** states that on or about the first day of each fiscal year, the fiscal officers of subdivisions and other taxing units are to certify to the county auditor the total amount from all sources available for expenditures from each fund in the tax budget along with any unencumbered balances existing at the end of the preceding year.

There was no evidence presented for audit to indicate that the Clerk certified the amount available for expenditures with the County Auditor for 2010 and 2009.

We recommend the Clerk certify to the County Auditor the total amount from all sources available for expenditures from each fund in the tax budget along with any unencumbered balances from the preceding year. This should be done on or about the first day of the year.

**Client Response:** We agree with finding and will try to improve in the future.

**FINDING NUMBER 2010-02**

**Noncompliance Citation /Material Weakness**

**Ohio Revised Code Section 5705.38** states that on or about the first day of each fiscal year, an appropriation measure is to be passed. No appropriation measure shall become effective until the County Auditor files with the appropriating authority a certificate that total appropriations from each fund, taken together with all other outstanding appropriations, do not exceed such official certificate.

There was no evidence presented for audit to indicate that an annual appropriation measure was submitted to the county auditor for certification for 2010 or 2009.

We recommend the Clerk take the appropriations approved by Village Council to the County Auditor for certification on the same day the resolution was approved.

**Client Response:** We agree with finding and will try to improve in the future.

**VILLAGE OF LEWISVILLE  
MONROE COUNTY**

**SCHEDULE OF FINDINGS  
DECEMBER 31, 2010**

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

**FINDING NUMBER 2010-03**

**Noncompliance Citation /Material Weakness**

**Ohio Revised Code Section 5705.41(B)** states that no subdivision or taxing unit shall expend any money unless it has been properly appropriated.

All expenditures made during 2010 and 2009 were made without properly being appropriated. This amounted to \$63,848 and \$24,073, respectively, being expended each year without any budgetary expenditure amount being passed to restrict expenditures.

We recommend the Village Council approve, and state in the minutes as evidence of approval, an appropriation measure on or about the first day of the year. This appropriation measure should be submitted to the County Auditor by the same date. The Clerk should deny any payment that would cause expenditures to exceed appropriations.

**Client Response:** We agree with finding and will try to improve in the future.

**FINDING NUMBER 2010-04**

**Noncompliance Citation**

**Ohio Revised Code Section 5705.41(D)** states in part that no subdivision shall make any contract or give any order involving the expenditure of money unless there is attached thereto a certificate of Clerk of the subdivision. The Clerk must certify that the amount required to meet such a commitment has been lawfully appropriated and is in the treasury or in the process of collection to the credit of an appropriate fund free from any previous encumbrance.

Prior certification was not obtained for 100.0% in 2010 and 100% in 2009 of the expenditures tested. Fiscal certificates were not signed by the Village clerk and dated certifying funds available for expenditure

The Clerk should certify funds before each payment is made through the issuance of a regular, blanket, or super blanket purchase order. Blanket certificates should be issued for a certain sum of money not in excess of an amount established by resolution or ordinance adopted by a majority of the members of council against any specific line item account over a period not running beyond the end of the current fiscal year. A super blanket purchase order can be completed for any amount for expenditures and contracts from a specific line item appropriation account in a specified fund for most recurring or reasonable predictable operating expenditures. This is not to extend beyond the current year. re than one super blanket may be outstanding at one particular time for a particular line item appropriation account.

Also, as an alternative, the Village can issue then and now certificates for expenses up to \$3,000. Then and now certificates allow the Clerk to certify that both at the time the expenditure was made and at the time that the certification is completed, sufficient funds are available. These certificates can be certified by the Clerk without subsequent authorization from the Council. However, then and now certificates issued by the Clerk over \$3,000, must be authorized by the Council within thirty days after payment.

**Client Response:** We agree with finding and will try to improve in the future.

**VILLAGE OF LEWISVILLE  
MONROE COUNTY**

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

Finding Number	Finding Summary	Fully Corrected	Not Corrected, Partially Corrected Significantly Different Corrective Action Taken; or Finding No Longer Valid; <b>Explain:</b>
2008-01	ORC 5705.39 appropriations exceeding estimated revenue	Yes	Finding No Longer Valid as both are zero amounts
2008-02	ORC 5705.36 certifying amounts available	No	In current audit as Finding 2010-01

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# Dave Yost • Auditor of State

VILLAGE OF LEWISVILLE

MONROE 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 15, 2011