



Mary Taylor, CPA
Auditor of State

**FOXFIRE HIGH SCHOOL
MUSKINGUM COUNTY**

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Mary Taylor, CPA

Auditor of State

INDEPENDENT ACCOUNTANTS' REPORT

Foxfire High School
Muskingum County
2805 Pinkerton Road
P.O. Box 1818
Zanesville, Ohio 43701

To the Board of Directors:

We have audited the accompanying basic financial statements of the Foxfire High School, Muskingum County, Ohio (the School), a component unit of the Maysville Local School District, Muskingum County, Ohio, as of and for the year ended June 30, 2008, as listed in the table of contents. These financial statements are the responsibility of the School'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.

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of the Foxfire High School, Muskingum County, Ohio, as of June 30, 2008, and the changes in its financial position and its cash flows for the year then ended in conformity with accounting principles generally accepted in the United States of America.

In accordance with *Government Auditing Standards*, we have also issued our report dated December 23, 2008, on our consideration of the School'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.

Management's discussion and analysis is not a required part of the basic financial statements but is supplemental information accounting principles generally accepted in the United States of America requires. We have applied certain limited procedures, consisting principally of inquiries of management regarding the methods of measuring and presenting the required supplementary information. However, we did not audit the information and express no opinion on it.

A handwritten signature in black ink that reads "Mary Taylor". The signature is written in a cursive, flowing style.

Mary Taylor, CPA
Auditor of State

December 23, 2008

Foxfire High School
Management's Discussion and Analysis
For the Fiscal Year Ended June 30, 2008
Unaudited

The discussion and analysis of the Foxfire High School's (the School) financial performance provides an overall review of the School's financial activities for the fiscal year ended June 30, 2008. Readers should also review the basic financial statements and notes to enhance their understanding of the School's financial performance.

Highlights

The School opened for its first year of operation in fiscal year 2004 for high school age students and above who have dropped out or are at risk of dropping out of school. During fiscal year 2008, the School provided services to 160 full-time students.

Using this Annual Financial Report

This annual report consists of a series of financial statements and notes to those statements.

The statement of net assets and the statement of revenues, expenses, and changes in net assets reflect how the School did financially during fiscal year 2008. These statements include all assets and liabilities using the accrual basis of accounting similar to that which is used by most private-sector companies. This basis of accounting considers all of the current fiscal year's revenues and expenses regardless of when cash is received or paid.

These statements report the School's net assets and changes in those assets. This change in net assets is important because it tells the reader whether the financial position of the School has increased or decreased from the prior year. Over time, these increases and/or decreases are one indicator of whether the financial position is improving or deteriorating.

All of the School's activities are reported in a single enterprise fund.

Table 1 provides a summary of the School's net assets for 2008 compared to 2007:

Table 1
Net Assets

	2008	2007	Change
<u>Assets:</u>			
Current and Other Assets	\$273,779	\$345,432	(\$71,653)
Depreciable Capital Assets, Net	4,133	0	4,133
Total Assets	277,912	345,432	(67,520)
 <u>Liabilities:</u>			
Current and Other Liabilities	222,672	146,979	75,693
 <u>Net Assets:</u>			
Invested in Capital Assets	4,133	0	4,133
Unrestricted	51,107	198,453	(147,346)
Total Net Assets	\$55,240	\$198,453	(\$143,213)

Foxfire High School
Management's Discussion and Analysis
For the Fiscal Year Ended June 30, 2008
Unaudited

Total assets decreased \$67,520 which is primarily due to a decrease in cash and cash equivalents in the amount of \$168,757. The decrease in cash and cash equivalents is due to an increase in operating expenses that far exceeded the total revenues during fiscal year 2008.

Table 2 reflects the changes in net assets for fiscal year ended June 30, 2008 and comparisons to fiscal year 2007.

Table 2
Change in Net Assets

	<u>2008</u>	<u>2007</u>	<u>Change</u>
<u>Operating Revenues:</u>			
Foundation	\$1,076,301	\$665,005	\$411,296
Tuition and Fees	880	620	260
Total Operating Revenues	<u>1,077,181</u>	<u>665,625</u>	<u>411,556</u>
<u>Non-Operating Revenues:</u>			
Grants	480,762	269,670	211,092
Interest Revenue	8,767	15,967	(7,200)
Other Non-Operating Revenue	3,367	715	2,652
Total Other Non-Operating Revenues	<u>492,896</u>	<u>286,352</u>	<u>206,544</u>
Total Revenues	<u>1,570,077</u>	<u>951,977</u>	<u>618,100</u>
<u>Operating Expenses:</u>			
Purchased Services	1,680,203	956,923	723,280
Materials and Supplies	32,711	148,241	(115,530)
Depreciation	376	0	376
Total Operating Expenses	<u>1,713,290</u>	<u>1,105,164</u>	<u>608,126</u>
Total Increase in Net Assets	<u>(\$143,213)</u>	<u>(\$153,187)</u>	<u>\$9,974</u>

During fiscal year 2008, operating and non-operating revenues increased \$618,100. These increases are primarily due to an increase in foundation and grant revenue in the amount of \$622,388. The increase in foundation revenue was a result of an increase in enrollment combined with an increase in the students that met the special education criteria. The increase in grant revenue is the result of an increase in funding from the ABC Community Partnership Grant in the amount of \$98,990 and the Public Charter School Program Dissemination Grant in the amount of \$118,329.

During fiscal year 2008, operating expenses increased \$608,126. The increase in operating expenses is primarily due to an increase in purchased services in the amount of \$723,280. The increase in purchased services is primarily due to an increase in student enrollment which required the School to contract with the Sponsor for additional teaching services. In addition, rental payments to the Sponsor increased due to an increase in per student cost from \$2,000 in fiscal year 2007 to \$2,200 in fiscal year 2008. Therefore, increase in enrollment also contributed to the increase in rental payments during fiscal year 2008.

Foxfire High School
Management's Discussion and Analysis
For the Fiscal Year Ended June 30, 2008
Unaudited

Budgeting

The School is not required to follow the budgetary provisions set forth in Ohio Revised Code Chapter 5705.

Capital Assets and Debt Administration

Capital Assets

During fiscal year 2008, the School had \$4,133 in capital assets.

Debt

The School did not incur any debt during fiscal year 2008.

Current Design

The School is different than a traditional high school in that the School is designed to be an open, non-discriminatory atmosphere where students can work at their own pace to earn a high school diploma. The school operates under the "Care Team" philosophy by joining forces with the area social agencies in an effort to increase a student's developmental assets and eliminate the barriers to academic achievement. The School's staff meets weekly with its "Care Team" to identify the students who are struggling, determine the barriers and provide supportive services to help those students overcome their problems so they can achieve success in school.

Contacting the Foxfire High School's Financial Management

This financial report is designed to provide citizens, taxpayers, and creditors with a general overview of the School's finances and to show the School's accountability for the money it receives. If you have any questions about this report or need additional financial information contact Lewis Sidwell, Treasurer, Foxfire High School, PO Box 1818, Zanesville, Ohio 43702. You may also E-mail the treasurer at lsidwell@laca.org.

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Foxfire High School
Statement of Net Assets
June 30, 2008

Assets:

Current Assets:

Cash and Cash Equivalents	\$141,331
Intergovernmental Receivable	132,448
Total Current Assets	<u>273,779</u>

Noncurrent Assets:

Depreciable Capital Assets, Net	4,133
Total Assets	<u>277,912</u>

Liabilities:

Current Liabilities:

Accounts Payable	5,250
Intergovernmental Payable	27,950
Due to Primary Government	182,914
Deferred Revenue	6,558
Total Liabilities	<u>222,672</u>

Net Assets:

Invested in Capital Assets	4,133
Unrestricted	51,107
Total Net Assets	<u>\$55,240</u>

See accompanying notes to the basic financial statements

Foxfire High School
Statement of Revenues, Expenses, and Changes in Net Assets
For the Fiscal Year Ended June 30, 2008

Operating Revenues:

Foundation	\$1,076,301
Tuition and Fees	880
Total Operating Revenues	<u>1,077,181</u>

Operating Expenses:

Purchased Services	1,680,203
Materials and Supplies	32,711
Depreciation	376
Total Operating Expenses	<u>1,713,290</u>

Operating Loss	<u>(636,109)</u>
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Non-Operating Revenues:

Grants	480,762
Interest	8,767
Other Non-Operating Revenues	3,367
Total Non-Operating Revenues	<u>492,896</u>

Change in Net Assets	(143,213)
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Net Assets Beginning of Year	<u>198,453</u>
Net Assets End of Year	<u><u>\$55,240</u></u>

See accompanying notes to the basic financial statements

Foxfire High School
Statement of Cash Flows
For the Fiscal Year Ended June 30, 2008

Increase (Decrease) in Cash and Cash Equivalents

Cash Flows from Operating Activities:

Cash Received from Foundation	\$1,079,877
Cash Received from Tuition and Fees	900
Cash Payments to Suppliers for Goods and Services	(1,640,797)
Other Non-Operating Revenues	<u>3,367</u>

Net Cash Used for Operating Activities (556,653)

Cash Flows from Noncapital Financing Activities:

Operating Grants Received 383,638

Cash Flows from Capital and Related Financing Activities:

Acquisition of Capital Assets (4,509)

Cash Flows from Investing Activities:

Interest on Investments 8,767

Net (Decrease) in Cash and Cash Equivalents (168,757)

Cash and Cash Equivalents Beginning of Year 310,088

Cash and Cash Equivalents End of Year \$141,331

Reconciliation of Operating Loss to

Net Cash Used for Operating Activities:

Operating Loss (\$636,109)

Other Non-Operating Revenues 3,367

Adjustments to Reconcile Operating Loss

to Net Cash Used for Operating Activities:

Depreciation 376

Changes in Assets and Liabilities:

(Increase) Decrease in Assets:

Decrease in Accounts Receivable 20

Increase in Due to Primary Government 69,702

Increase (Decrease) in Liabilities:

Increase in Accounts Payable 1,716

Increase in Deferred Revenue 3,576

Increase in Intergovernmental Payable 699

(\$556,653)

Net Cash Used for Operating Activities

See accompanying notes to the basic financial statements

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Foxfire High School
Notes to the Basic Financial Statements
For the Fiscal Year Ended June 30, 2008

Note 1 - Description of the School

The Foxfire High School (the School) is a nonprofit corporation established pursuant to Ohio Revised Code Chapters 3314 and 1702. The School is an approved tax-exempt organization under Section 501(c)(3) of the Internal Revenue Code. Management is not aware of any course of action or series of events that have occurred that might adversely affect the School's tax exempt status. The School's mission is to help at-risk students meet Ohio's graduation requirements. The School focuses on ensuring that basic survival needs are met so that students can achieve success in school. The School serves high school age students and above who have dropped out or are at risk of dropping out of school. A particular emphasis is placed on assisting parents and/or pregnant students obtain a high school diploma.

The School was created on September 3, 2003 by entering a four year contract with the Maysville Local School District (the Sponsor). The Sponsor is responsible for evaluating the performance of the School and has the authority to deny renewal of the contract at its expiration. The Sponsor is also the fiscal agent of the School with the Treasurer of the Sponsor completing the role of Treasurer for the School.

The School operates under the direction of a five-member Board of Directors made up of five community members recommended by the Executive Director after consulting with the Sponsor's superintendent. All governing authority members should live and/or work in the Zanesville-Muskingum County community as well as represent the interests of the Muskingum County community. The Board of Directors approves the utilization of eight noncertified and twelve certificated full time teaching personnel of Maysville Local School District who provide services to 160 the School students pursuant to a contract. The School is a component unit of the Sponsor. The sponsor is able to impose its will on the School and due to their relationship with the Sponsor it would be misleading to exclude them. The Sponsor can suspend the School's operations for any of the following reasons: 1) The School's failure to meet student performance requirements stated in its contract with the Sponsor, 2) The School's failure to meet generally accepted standards of fiscal management, 3) The School's violation of any provisions of the contract with the Sponsor or applicable state or federal law, or 4) Other good cause. The Board of Directors are responsible for carrying out the provisions of the contract which include, but are not limited to, helping create, approve, and monitor the annual budget, develop policies to guide operations, secure funding, and maintain a commitment to vision, mission, and belief statements of the School and the students it serves. The School used the facilities of the Sponsor.

Note 2 - Summary of Significant Accounting Policies

The financial statements of the School have been prepared in conformity with generally accepted accounting principals (GAAP) as applied to governmental units. The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental accounting and financial reporting principles. The School also applies Financial Accounting Standards Board (FASB) statements and interpretations issued on or before November 30, 1989, provided they do not conflict with or contradict GASB pronouncements. The entity has elected not to apply FASB pronouncements and interpretations issued after November 30, 1989. The more significant of the School's accounting policies are described below.

A. Basis of Presentation

The School's basic financial statements consist of a statement of net assets; a statement of revenues, expenses, and changes in net assets; and a statement of cash flows.

The School uses a single enterprise fund to present its financial records for the fiscal year. A fund is defined as a fiscal and accounting entity with a self-balancing set of accounts.

Foxfire High School
Notes to the Basic Financial Statements
For the Fiscal Year Ended June 30, 2008

Enterprise fund reporting focuses on the determination of operating income, changes in net assets, financial position, and cash flows. An enterprise fund may be used to account for any activity for which a fee is charged to external users for goods or services.

B. Measurement Focus

Fund Financial Statements

The enterprise fund is accounted for using a flow of economic resources measurement focus. All assets and liabilities associated with the operation of the School are included on the statement of net assets. The statement of revenues, expenses, and changes in net assets presents increases (e.g. revenues) and decreases (e.g. expenses) in total net assets. The statement of cash flows reflects how the School finances meet its cash flow needs.

C. Basis of Accounting

Basis of accounting determines when transactions are recorded in the financial records and reported on the financial statements. The School's financial statements are prepared using the accrual basis of accounting. Revenue resulting from exchange transactions, in which each party gives and receives essentially equal value, is recorded on the accrual basis when the exchange takes place. Revenue resulting from nonexchange transactions, in which the School receives value without directly giving equal value in return, such as grants and entitlements, are recognized in the fiscal year in which all eligibility requirements have been satisfied. Eligibility requirements include timing requirements, which specify the fiscal year when the resources are required to be used or the fiscal year when use is first permitted, matching requirements, in which the School must provide local resources to be used for a specified purpose, and expenditure requirements, in which the resources are provided to the School on a reimbursement basis. Expenses are recognized at the time they are incurred.

D. Budgetary Process

Unlike other public schools located in the State of Ohio, community schools are not required to follow the budgetary provisions set forth in Ohio Revised Code Chapter 5705, unless specifically provided by the School's contract with its Sponsor. The contract between the School and its Sponsor does not prescribe an annual budget requirement in addition to preparing a 5-year forecast, which is updated on an annual basis.

E. Cash and Cash Equivalents

Cash received by the School is reflected as "Cash and Cash Equivalents" on the statement of net assets. Investments with original maturities of three months or less at the time they are purchased are presented on the financial statements as cash equivalents. Investments with an initial maturity of more than three months are reported as investments. During fiscal year 2008, the School had no investments.

F. Capital Assets

The School's capital assets during fiscal year 2008 consisted of computer equipment and a sign. All capital assets are capitalized at cost (or estimated historical cost) and updated for additions and retirements during the fiscal year. Donated fixed assets are recorded at their fair market values as of the date received. The School maintains a capitalization threshold of one thousand dollars. All of the School's reported capital assets are depreciated using the straight-line method over the useful life.

Foxfire High School
Notes to the Basic Financial Statements
For the Fiscal Year Ended June 30, 2008

G. Net Assets

Net assets represent the difference between assets and liabilities. Net assets are reported as restricted when there are limitations imposed on their use either through enabling legislation or through external restrictions imposed by creditors, grantors, or laws or regulations of other governments.

The government-wide statement of net assets reports no restricted net assets and has no monies restricted by enabling legislation.

Net assets restricted for other purposes include federal grants restricted to expenditures for specified purposes.

The School applies restricted resources first when an expense is incurred for purposes for which both restricted and unrestricted net assets are available.

H. Operating Revenues and Expenses

The School currently participates in the State Foundation Program and the State Special Education Program. Revenues received from these programs are recognized as operating revenues in the accounting period in which they are earned and become measurable.

Other operating revenues are those revenues that are generated directly from the primary activity of the School. Operating expenses are necessary costs incurred to provide the service that is the primary activity of the School. All revenues and expenses not meeting this definition are reported as non-operating.

I. Estimates

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect the amounts reported in the financial statements and accompanying notes. Actual results may differ from those estimates.

Note 3 - Deposits

The following information classifies deposits by categories of risk as defined in GASB Statement No. 3, "Deposits with Financial Institutions, Investments (including Repurchase Agreements), and Reverse Repurchase Agreements".

At June 30, 2008, the carrying amount of the School's deposits was \$141,331 and the bank balance was \$346,587. \$100,000 of the bank balance was covered by federal depository insurance. There are no significant statutory restrictions regarding the deposit and investment of funds by the nonprofit corporation. Monies held by the School are classified by State statute into three categories.

Note 4 – Capital Asset Note

Capital asset activity for the fiscal year ended June 30, 2008, was as follows:

	Balance			Balance
	June 30, 2007	Additions	Deletions	June 30, 2008
Equipment	\$0	\$4,509	\$0	\$4,509
Less Accumulated Depreciation	0	(376)	0	(376)
Capital Assets, Net	<u>\$0</u>	<u>\$4,133</u>	<u>\$0</u>	<u>\$4,133</u>

Foxfire High School
Notes to the Basic Financial Statements
For the Fiscal Year Ended June 30, 2008

Note 5 – Intergovernmental Receivable

Receivables at June 30, 2008, consisted of intergovernmental grants. All receivables are considered collectible in full due to the stable condition of State programs, and the current year guarantee of federal funds. All receivables are expected to be collected within one year.

A summary of principal items of intergovernmental receivables follows:

Business-Type Activities	<u>Amounts</u>
ABC Community Partnership Grant	\$27,638
Ohio Public Charter School Program - Dissemination Grant	<u>104,810</u>
Total	<u><u>\$132,448</u></u>

Note 6 – Risk Management

The School is exposed to various risks of loss related to torts; errors and omissions; and natural disasters. During the fiscal year ended June 30, 2008, the School had liability insurance through the Maysville Local School District's policy.

Note 7 – Purchased Services

For the period July 1, 2007 through June 30, 2008, purchased service expenses were for the following services:

<u>Type</u>	<u>Amount</u>
Professional and Technical Services	\$1,672,640
Audit Services	6,621
Legal Services	<u>942</u>
Total	<u><u>\$1,680,203</u></u>

Note 8 – Related Party Transactions

The Board of Directors of the School consists of five community members recommended by the Executive Director of the School after consulting with Maysville Local School District's, the Sponsor's, superintendent. The School is presented as a component unit of the Sponsor. For fiscal year 2008, \$843,040 was provided by the Sponsor for administrative, fiscal, and student services provided to the School. The School paid all but \$182,914 of this amount as of June 30, 2008. This amount is reflected as a Due to Primary Government in the basic financial statements.

During fiscal year 2008, the School paid the Sponsor \$2,200 per full time equivalent student to cover rent, administrative services, maintenance services, and support services provided by the Sponsor. The School is located in a portion of facilities previously utilized by the Sponsor.

Foxfire High School
Notes to the Basic Financial Statements
For the Fiscal Year Ended June 30, 2008

Note 9 - Contingencies

A. Grants

The School received financial assistance from federal and state agencies in the form of grants. The disbursement of funds received under these programs generally requires compliance with terms and conditions specified in the grant agreements and are subject to audit by the grantor agencies. Any disallowed claims resulting from such audits could become a liability of the general fund or other applicable funds. However, in the opinion of management, any such disallowed claims will not have a material adverse effect on the overall financial position of the School at June 30, 2008.

B. Ohio Department of Education Enrollment Review

The Ohio Department of Education (ODE) conducts reviews of enrollment data and full time equivalency (FTE) calculations made by the School. These reviews are conducted to ensure the School is reporting accurate student enrollment data to the State, upon which state foundation funding is calculated. The fiscal year 2008, review resulted in the discovery of an overpayment to the School in the amount of \$6,558. This amount has been reflected as deferred revenue and will be deducted from foundation funding in the fiscal year 2008.

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Mary Taylor, CPA

Auditor of State

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

Foxfire High School
Muskingum County
2805 Pinkerton Road
P.O. Box 1818
Zanesville, Ohio 43701

To the Board of Directors:

We have audited the basic financial statements of the Foxfire High School, Muskingum County, Ohio (the School), a component unit of the Maysville Local School District, Muskingum County, Ohio, as of and for the year ended June 30, 2008, and have issued our report thereon dated December 23, 2008. 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 School's internal control over financial reporting as a basis for designing our audit procedures for expressing our opinion on the financial statements, but not to opine on the effectiveness of the School's internal control over financial reporting. Accordingly, we have not opined on the effectiveness of the School's internal control over financial reporting.

A control deficiency exists when the design or operation of a control does not allow management or employees, in performing their assigned functions, to prevent or detect misstatements on a timely basis. A significant deficiency is a control deficiency, or combination of control deficiencies, that adversely affects the School's ability to initiate, authorize, record, process, or report financial data reliably in accordance with its applicable accounting basis, such that there is more than a remote likelihood that the School's internal control will not prevent or detect a more-than-inconsequential financial statement misstatement.

A material weakness is a significant deficiency, or combination of significant deficiencies resulting in more than a remote likelihood that the School's internal control will not prevent or detect a material financial statement misstatement.

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 internal control deficiencies that might be significant deficiencies or material weaknesses. We did not identify any deficiencies in internal control over financial reporting that we consider material weaknesses, as defined above.

Compliance and Other Matters

As part of reasonably assuring whether the School's basic financial statements are free of material misstatement, we tested its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could directly and materially affect the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit and accordingly, we do not express an opinion. The results of our tests disclosed no instances of noncompliance or other matters we must report under *Government Auditing Standards*.

We intend this report solely for the information and use the audit committee, management and the Board of Directors. We intend it for no one other than these specified parties.

A handwritten signature in cursive script that reads "Mary Taylor".

Mary Taylor, CPA
Auditor of State

December 23, 2008



Mary Taylor, CPA
Auditor of State

**FOXFIRE HIGH SCHOOL
MUSKINGUM 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
FEBRUARY 5, 2009**