



Mary Taylor, CPA
Auditor of State

**SPENCER TOWNSHIP PARK DISTRICT
ALLEN COUNTY**

TABLE OF CONTENTS

TITLE	PAGE
Cover Letter	1
Independent Accountants' Report.....	3
Statement of Cash Receipts, Cash Disbursements, and Change in Fund Cash Balance - Governmental Fund Type - For the Year Ended December 31, 2006.....	5
Statement of Cash Receipts, Cash Disbursements, and Change in Fund Cash Balance - Governmental Fund Type - For the Year Ended December 31, 2005.....	6
Notes to the Financial Statements	7
Independent Accountants' Report on Internal Control Over Financial Reporting and on Compliance and Other Matters Required by <i>Government Auditing Standards</i>	9
Schedule of Findings.....	11
Schedule of Prior Audit Findings.....	16

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Mary Taylor, CPA

Auditor of State

Spencer Township Park District
Allen County
P.O. Box 103
Spencerville, Ohio 45887

To the Board of Commissioners:

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.

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Mary Taylor, CPA
Auditor of State

October 16, 2007

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Mary Taylor, CPA

Auditor of State

INDEPENDENT ACCOUNTANTS' REPORT

Spencer Township Park District
Allen County
P.O. Box 103
Spencerville, Ohio 45887

To the Board of Commissioners:

We have audited the accompanying financial statements of Spencer Township Park District, Allen County, (the District), as of and for the years ended December 31, 2006 and 2005. These financial statements are the responsibility of the District's management. Our responsibility is to express an opinion on these financial statements based on our audit.

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in the Comptroller General of the United States' *Government Auditing Standards*. Those standards require that we plan and perform the audit to reasonably assure whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe our audit provides a reasonable basis for our opinion.

As described more fully in Note 1, the District 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.

While the District 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 Districts to reformat their statements. The District 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, 2006 and 2005 do not present fairly, in conformity with accounting principles generally accepted in the United States of America, the financial position of the District as of December 31, 2006 and 2005, 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 of Spencer Township Park District, Allen County, as of December 31, 2006 and 2005, and its cash receipts and disbursements for the years then ended on the accounting basis Note 1 describes.

The District 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 October 16, 2007, on our consideration of the District'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.

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

Mary Taylor, CPA
Auditor of State

October 16, 2007

**SPENCER TOWNSHIP PARK DISTRICT
ALLEN COUNTY**

**STATEMENT OF CASH RECEIPTS, CASH DISBURSEMENTS, AND
CHANGE IN FUND CASH BALANCE
GOVERNMENTAL FUND TYPE
FOR THE YEAR ENDED DECEMBER 31, 2006**

	Governmental Fund Type General
Cash Receipts:	
Intergovernmental Revenue	\$5,276
Grants	1,500
Interest Income	193
Miscellaneous	22
Total Cash Receipts	6,991
Cash Disbursements:	
Current Disbursements	
Materials and Supplies	523
Contracts - Services	1,371
Other	339
Worker's Compensation	20
Capital Outlay	2,296
Total Cash Disbursements	4,549
Total Receipts Over/(Under) Disbursements	2,442
Fund Cash Balance, January 1	15,221
Fund Cash Balance, December 31	\$17,663

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

**SPENCER TOWNSHIP PARK DISTRICT
ALLEN COUNTY**

**STATEMENT OF CASH RECEIPTS, CASH DISBURSEMENTS, AND
CHANGE IN FUND CASH BALANCE
GOVERNMENTAL FUND TYPE
FOR THE YEAR ENDED DECEMBER 31, 2005**

	Governmental Fund Type General
Cash Receipts:	
Intergovernmental Revenue	\$4,838
Grants	1,955
Interest	176
Total Cash Receipts	6,969
Cash Disbursements:	
Current Disbursements	
Materials and Supplies	664
Contracts - Services	2,740
Other	378
Worker's Compensation	20
Capital Outlay	555
Total Cash Disbursements	4,357
Total Receipts Over/(Under) Disbursements	2,612
Fund Cash Balance, January 1	12,609
Fund Cash Balance, December 31	\$15,221

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

**SPENCER TOWNSHIP PARK DISTRICT
ALLEN COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2006 AND 2005**

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 Spencer Township Park District, Allen County, (the District) as a body corporate and politic. The probate judge of Allen County appoints a five-member Board of Commissioners to govern the District. The Commissioners are authorized to acquire, develop, protect, maintain, and improve park lands and facilities. The Commissioners may convert acquired land into forest reserves. The Commissioners are also responsible for activities related to conserving natural resources, including streams, lakes, submerged lands, and swamp lands. The Board may also create parks, parkways, and other reservations and may afforest, develop, improve and protect and promote the use of these assets conducive to the general welfare.

The District's management believes these financial statements present all activities for which the District 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 District 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. Cash and Investments

All District funds were held in demand deposit accounts.

D. Fund Accounting

The District uses fund accounting and classifies its fund into the following type:

1. General Fund

The General Fund is the general operating fund. It is used to account for all financial resources.

E. Budgetary Process

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

1. Appropriations

Budgetary expenditures (that is, disbursements and encumbrances) may not exceed appropriations and appropriations may not exceed estimated resources. The Board must annually approve appropriation measures and subsequent amendments. Appropriations lapse at year end.

**SPENCER TOWNSHIP PARK DISTRICT
ALLEN COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2006 AND 2005
(Continued)**

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

2. Estimated Resources

Estimated resources include estimates of cash to be received (budgeted receipts) plus cash as of January 1.

3. Encumbrances

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

F. Property, Plant, and Equipment

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

2. EQUITY IN POOLED CASH AND INVESTMENTS

The Ohio Revised Code prescribes allowable deposits and investments. The carrying amount of cash at December 31 was as follows:

	<u>2006</u>	<u>2005</u>
Demand Deposits	<u>\$17,663</u>	<u>\$15,221</u>

Deposits are insured by the Federal Depository Insurance Corporation.

3. BUDGETARY ACTIVITY

For the years 2006 and 2005, the District did not adopt a budget, prepare and certify available revenues, nor were annual appropriation measures adopted, as required by the Ohio Revised Code Sections 5705.28, 5705.36 and 5705.38, respectively. Also, certifications were not obtained that funds had been lawfully appropriated and were available for expenditure, as required by Ohio Rev. Code Section 5705.41(D).

4. RISK MANAGEMENT

The District has obtained commercial insurance for comprehensive property and general liability risks from Auto Owners Insurance.



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*

Spencer Township Park District
Allen County
P.O. Box 103
Spencerville, Ohio 45887

To the Board of Commissioners:

We have audited the financial statements of the Spencer Township Park District, Allen County, (the District) as of and for the years ended December 31, 2006 and 2005, and have issued our report thereon dated October 16, 2007, wherein we noted the District 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 the Comptroller General of the United States' *Government Auditing Standards*.

Internal Control Over Financial Reporting

In planning and performing our audit, we considered the District'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 District's internal control over financial reporting. Accordingly, we have not opined on the effectiveness of the District'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 would not necessarily identify all deficiencies in internal control over financial reporting that might be significant deficiencies or material weaknesses. However, as discussed below, we identified certain deficiencies in internal control over financial reporting that we consider to be significant deficiencies.

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 District'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 District's internal control will not prevent or detect a more-than-inconsequential financial statement misstatement.

We consider the following deficiencies described in the accompanying schedule of findings as items 2006-001 through 2006-007 to be significant deficiencies in internal control over financial reporting.

A material weakness is a significant deficiency, or combination of significant deficiencies resulting in more than a remote likelihood that the District'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 and accordingly, would not necessarily disclose all significant deficiencies that are also material weaknesses. However, of the significant deficiencies described above, we believe finding numbers 2006-001 through 2006-006 are also material weaknesses.

We noted a certain matter that we reported to the District's management in a separate letter dated October 16, 2007.

Compliance and Other Matters

As part of reasonably assuring whether the District's financial statements are free of material misstatement, we tested its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could directly and materially affect the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit and accordingly, we do not express an opinion. The results of our tests disclosed instances of noncompliance or other matters that we must report under *Government Auditing Standards*, and are described in the accompanying schedule of findings as items 2006-001 through 2006-007.

We did note a certain noncompliance or other matter that we reported to the District's management in a separate letter dated October 16, 2007.

We intend this report solely for the information and use of the District Board of Commissioners. We intend it for no one other than these specified parties.



Mary Taylor, CPA
Auditor of State

October 16, 2007

**SPENCER TOWNSHIP PARK DISTRICT
ALLEN COUNTY**

**SCHEDULE OF FINDINGS
DECEMBER 31, 2006 AND 2005**

FINDINGS RELATED TO THE FINANCIAL STATEMENTS REQUIRED TO BE REPORTED IN ACCORDANCE WITH GAGAS
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FINDING NUMBER 2006-001

Noncompliance/Material Weakness – Adoption of an Operating Budget

Ohio Rev. Code Section 5705.28 states, in part, that on or before July 15, in each year, the taxing authority of each subdivision or other taxing unit is required to adopt a tax budget for the next succeeding fiscal year.

The District did not adopt an operating budget for 2006 or 2005, nor did they follow any budgetary procedures as prescribed in the Ohio Revised Code.

Failure to adopt an operating budget could lead to expenditures being made that are not in accordance with the Board's intentions. The failure to adopt or follow budgetary procedures could lead to amounts being expended in excess of current resources and revenue being less than anticipated.

An operating budget should be adopted annually and approval documented in the minutes. In addition, the applicable sections of Chapter 5705, of the Ohio Revised Code should be reviewed in an effort to comply with the required budgetary requirements.

Officials' Response:

The District chose not to respond to the finding.

FINDING NUMBER 2006-002

Noncompliance/Material Weakness – Certification of Total Amounts Available for Expenditure

Ohio Rev. Code Section 5705.36 (A)(1) states that on or about the first day of each fiscal year the fiscal officer is to prepare and certify the total amount from all sources available for expenditures from each fund set up in the tax budget along with any encumbered balances that existed at the end of the preceding year.

The District did not prepare or certify the total amount of all sources available for expenditure along with any encumbered balances that existed at the end of the preceding year for 2006 or 2005.

Failure to certify the amount available for expenditure could lead to appropriations being made in excess of the available balance.

The District should prepare and certify the total amount of all sources available for expenditure along with any encumbered balances that existed at the end of the preceding year on an annual basis.

Officials' Response:

The District chose not to respond to the finding.

FINDING NUMBER 2006-003

Noncompliance/Material Weakness – Adoption of an Annual Appropriation Measure

Ohio Rev. Code Section 5705.38(A) provides that on or about the first day of each fiscal year, an appropriation measure shall be passed to act as a measuring tool for the expenditures of the entity. If the taxing authority wants to postpone the passage of the annual appropriation measure it may pass a temporary appropriation measure for meeting the ordinary expenses until April 1.

There was no evidence that a temporary or permanent appropriation resolution was adopted for either 2006 or 2005. Failure to formally approve an appropriation resolution could lead to expenditures being made which are not in accordance with the intentions of the Board, and could result in deficit spending.

The permanent appropriation resolution should be formally adopted on an annual basis.

Officials' Response

The District chose not to respond to the finding.

FINDING NUMBER 2006-004

Noncompliance/Material Weakness – Prior Certification of Obligations

Ohio Rev. Code Section 5705.41(D) prohibits a subdivision or taxing entity from making any contract or ordering any expenditure of money unless a certificate signed by the fiscal officer is attached thereto. The fiscal officer must certify that the amount required to meet any such contract or expenditure has been lawfully appropriated and is in the treasury, or is in the process of collection to the credit of an appropriate fund free from any previous encumbrance.

There are several exceptions to the standard requirement stated above that a fiscal officer's certificate must be obtained prior to a subdivision or taxing authority entering into a contract or order involving the expenditure of money. The main exceptions are: "then and now" certificates, blanket certificates, and super blanket certificates, which are provided for in sections 5705.41(D)(1) and 5705.41(D)(3), respectively, of the Ohio Revised Code.

1. **"Then and Now" certificate** – If the fiscal officer can certify that both at the time that the contract or order was made ("then"), and at the time that the fiscal officer is completing the certification ("now"), that sufficient funds were available or in the process of collection, to the credit of a proper fund, properly appropriated and free from any previous encumbrance, the District can authorize the drawing of a warrant for the payment of the amount due. The District has thirty days from the receipt of the "then and now" certificate to approve payment by ordinance or resolution.

Amounts of less than \$3,000 may be paid by the fiscal officer without a resolution or ordinance upon completion of the "then and now" certificate, provided that the expenditure is otherwise lawful. This does not eliminate any otherwise applicable requirement for approval of expenditures by the District.

2. **Blanket certificate** – Fiscal officers may prepare "blanket" certificates not exceeding an amount established by resolution or ordinance adopted by the legislative authority against any specific line item account over a period not running beyond the current year. The blanket certificates may, but need not, be limited to a specific vendor. Only one blanket certificate may be outstanding at one particular time for any one particular line item appropriation.

**FINDING NUMBER 2006-004
(Continued)**

- 3. Super Blanket certificate** – The District may also make expenditures and contracts for any amount from a specific line-item appropriation account in a specified fund upon certification of the fiscal officer for most professional services, fuel, oil, food items, and any other specific recurring and reasonably predictable operating expense. This certification is not to extend beyond the current year. More than one super blanket certificate may be outstanding at a particular time for any one line item appropriation.

During 2006 and 2005, the District did not certify the availability of funds for 100 percent of the transactions, nor were the exceptions provided above followed. Failure to properly certify the availability of funds can result in overspending and negative cash fund balances.

Unless the exceptions noted above are used, prior certification is not only required by statute but is a key control in the disbursement process to assure that purchase commitments receive prior approval. To improve controls over disbursements and to help reduce the possibility of the District's funds exceeding budgetary spending limitations, the District should certify that the funds are or will be available prior to the obligation. When prior certification is not possible, "then and now" certification should be used.

The District should certify purchases to which Section 5705.41(D) applies. The most convenient certification method is to use purchase orders that include the certification language Section 5705.41(D) requires to authorize disbursements. The Clerk and Board should sign the certification at the time the District incurs a commitment, and only when the requirements of Section 5705.41(D) are satisfied.

Officials' Response

The District chose not to respond to the finding.

FINDING NUMBER 2006-005

Noncompliance/Material Weakness – Filing of the Annual Report

Ohio Rev. Code Section 117.38 states, in part, that cash-basis entities must file an annual report with the Auditor of State within 60 days of the fiscal year end. This report must be filed on forms prescribed by the Auditor of State, however, if a form has not been prescribed, the public office shall submit its report on the form utilized by the public office. Any public office which does not file the report by the required date shall pay a penalty of twenty-five dollars for each day the report remains unfilled, not to exceed seven hundred fifty dollars.

The report shall contain the amount of receipts, and amounts due from each source and expenditures for each purpose. Also, the public office must publish notice in a local newspaper stating the financial report is available for public inspection at the office of the chief fiscal officer.

The required reports for year-end 2005 and 2006 were not prepared or filed. In addition, a notice was not published in a local newspaper stating that either of these reports were available for inspection.

The annual report should be filed with the Auditor of State on a timely basis to avoid the possibility of being assessed a late filing penalty and to be in compliance with the Ohio Revised Code. Notice of the financial report being available for public inspection should also be published in a local newspaper.

Officials' Response

The District chose not to respond to the finding.

FINDING NUMBER 2006-006

Noncompliance/Material Weakness – Accounting Records

A receipt and appropriation ledger was not utilized in tracking the financial activity of the District. Failure to utilize the appropriate accounting ledgers leads to problems in properly accounting for the source of revenues and expenditures and determining proper classifications.

Ohio Admin Code Section 117-2-02 states that all local public offices shall maintain an accounting system and accounting records sufficient to enable the public office to identify, assemble, analyze, classify, record and report its transactions, maintain accountability, document compliance with finance-related legal and contractual requirements and prepare financial statements required by rule 117-2-03 of the Administrative Code.

All local public offices may maintain accounting records in a manual or computerized format. The records used should be based on the nature of operations and services the public office provides. Such records should include the following:

- a. Receipts ledger, which typically assembles and classifies receipts into separate accounts for each type of receipt of each fund the public office uses. The amount, date, name of the payor, purpose, receipt number, and other information required for the transactions can be recorded on this ledger;
- b. Appropriation ledger, which may assemble and classify expenditures into separate accounts for, at a minimum, each account listed in the appropriation resolution. The amount, fund, date, check number, purchase order number, encumbrance amount, unencumbered balance, amount of disbursement, and any other information required may be entered in the appropriate columns; and, this section also contains information on various procedures, including budgetary, and on other records that are required to be maintained.

The District should utilize the required ledgers for tracking the financial activity of the District. The section of the Administrative Code indicated above may also be referenced for additional information regarding financial requirements.

Officials' Response

The District chose not to respond to the finding.

FINDING NUMBER 2006-007

Noncompliance/Significant Deficiency – Timely Deposit of Collections

Ohio Rev. Code Section 9.38, states that public money must be deposited with the treasurer of the public office or to a designated depository on the business day following the day of receipt. If the amount of daily receipts does not exceed \$1,000 and the receipts can be safeguarded, public offices may adopt a policy permitting their officials who receive this money to hold it past the next business day, but the deposit must be made no later than three business days after receiving it. Only the legislative authority may adopt the policy, and the policy must include provisions and procedures to safeguard the money during the intervening period. If the amount exceeds \$1,000 or a lesser amount can not be safeguarded, the public official must then deposit the money on the next business day.

The District did not make deposits to their financial institution in a timely manner during 2006 and 2005, nor had a policy been adopted permitting officials receiving money to hold receipts past the next business day. The District made only one or two deposits a month. Approximately 97 percent of the collections for 2006 and for 2005 were not timely deposited. The failure to deposit receipts promptly could lead to the loss or misplacement of cash or checks received, increases the risk of theft or misuse, and causes a loss of interest revenue for the District.

The prompt deposit of collections is not only required by statute but is a key control in the receipt process to assure that all revenue received is properly and timely reported. To improve controls over receipts and to help reduce the possibility of the District's funds being misplaced or misused, receipts should be deposited promptly when received.

Collections should be deposited on the business day following the day of the receipt. If the amount involved is less than \$1,000 and can be properly safeguarded, the legislative authority may adopt a policy permitting officials to hold the deposit past the following business day, but no later than three business days after receipt. The policy should be in accordance with the above mentioned guidelines.

Officials' Response:

The District chose not to respond to the finding.

**SPENCER TOWNSHIP PARK DISTRICT
ALLEN COUNTY**

**SCHEDULE OF PRIOR AUDIT FINDINGS
DECEMBER 31, 2006 AND 2005**

Finding Number	Finding Summary	Fully Corrected?	Not Corrected, Partially Corrected; Significantly Different Corrective Action Taken; or Finding No Longer Valid; <i>Explain</i>
2004-001	Ohio Rev. Code Section 5705.28 - Adoption of Operating Budget	No	Repeated as Finding 2006-001
2004-002	Ohio Rev. Code Section 5705.36(A)(1) - Certification of Total Amount Available	No	Repeated as Finding 2006-002
2004-003	Ohio Rev. Code Section 5705.38 - Adoption of Annual Appropriation Measure	No	Repeated as Finding 2006-003
2004-004	Ohio Rev. Code Section 5705.41(D) - certifying the availability of appropriations prior to entering into purchase obligations	No	Repeated as Finding 2006-004
2004-005	Ohio Rev. Code Section 117.38 - Filing of Annual Report	No	Repeated as Finding 2006-005



Mary Taylor, CPA
Auditor of State

SPENCER TOWNSHIP PARK DISTRICT

ALLEN 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
NOVEMBER 29, 2007**