WESTERN OHIO REGIONAL TREATMENT AND HABILITATION CENTER

ALLEN COUNTY

AUDITED
BASIC FINANCIAL STATEMENTS-CASH BASIS

FOR THE YEARS ENDED
JUNE 30, 2006 AND 2005

Rea & Associates, Inc.
ACCOUNTANTS AND BUSINESS CONSULTANTS

Mary Taylor, CPA
Auditor of State

Judicial Corrections Board
Western Ohio Regional Treatment and Habilitation Center
243 East Bluelick Road
Lima, Ohio 45802

We have reviewed the *Independent Accountants' Report* of the Western Ohio Regional Treatment and Habilitation Center, Allen County, prepared by Rea & Associates, Inc., for the audit period July 1, 2004 through June 30, 2006. 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 Accountants' 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 Accountants' 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 Western Ohio Regional Treatment and Habilitation Center is responsible for compliance with these laws and regulations.

Mary Taylor

Mary Taylor, CPA
Auditor of State

September 24, 2007

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WESTERN OHIO REGIONAL TREATMENT AND HABILITATION CENTER
ALLEN COUNTY

Basic Financial Statements-Cash Basis
For the Fiscal Years Ended June 30, 2006 and 2005

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Rea & Associates, Inc.
ACCOUNTANTS AND BUSINESS CONSULTANTS

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May 30, 2007

Western Ohio Regional Treatment and Habilitation Center (WORTH), Allen County
243 East Bluelick Road
Lima, Ohio 45802

INDEPENDENT ACCOUNTANTS' REPORT

To the Judicial Corrections Board:

We have audited the accompanying financial statements of the Western Ohio Regional Treatment and Habilitation Center (the Center), Allen County, Ohio as of and for the years ended June 30, 2006 and 2005. These financial statements are the responsibility of the Center'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 that our audit provides a reasonable basis for our opinion.

As described more fully in Note 1, the Center has prepared these financial statements using accounting practices the Ohio Department of Rehabilitation and Corrections 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.

Revisions to GAAP would require the Center to reformat its financial statement presentation and make other changes. Instead of the fund statements presented, the revisions require presenting entity wide statements and also to present its larger (i.e. major) funds separately. While the Center 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. Since the Center 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 Center uses. 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 Center's funds as of June 30, 2006 and 2005, or their changes in financial position or cash flows 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 the Center as of June 30, 2006 and 2005, and the related cash receipts and disbursements for the years then ended on the basis of accounting described in Note 1.

In accordance with *Government Auditing Standards*, we have also issued our report dated May 30, 2007, on our consideration of the Center'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. That report describes the scope of our testing of internal control over financial reporting and compliance and the results of that testing. It does not opine 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*. You should read it in conjunction with this report in assessing the results of our audit.

Rea & Associates, Inc.

WESTERN OHIO REGIONAL TREATMENT AND HABILITATION CENTER
ALLEN COUNTY

STATEMENT OF CASH RECEIPTS, CASH DISBURSEMENTS, AND CHANGES IN FUND CASH BALANCES
FOR THE YEAR ENDED JUNE 30, 2006

	ODRC 501-501	Federal	Offender Personal Funds	I&E Phone/Pepsi Commissions	Commissary	Vending/ Other	Totals
Cash Receipts:							
Intergovernmental	$ 2,762,827	$ 81,978	$ 0	$ 0	$ 0	$ 0	$ 2,844,805
Receipts for offenders	0	0	147,008	0	0	0	147,008
Commissions	0	0	0	24,560	0	1,301	25,861
Reimbursement	0	0	0	11,906	19,573	0	31,479
Total Cash Receipts	2,762,827	81,978	147,008	36,466	19,573	1,301	3,049,153
Cash Disbursements:							
Current:							
Personnel	2,027,174	71,397	0	0	0	0	2,098,571
Operating costs	568,439	18,397	0	0	20,516	425	607,777
Program costs	164,003	23,618	0	42,276	0	0	229,897
Equipment	32,981	0	0	0	0	0	32,981
Offender Disbursements:							
Offender legal obligations	0	0	20,877	0	0	0	20,877
Offender reimbursements	0	0	53,641	0	0	0	53,641
Offender payments to CBCF	0	0	44,446	0	0	0	44,446
Offender savings paid at exit	0	0	30,783	0	0	0	30,783
Total Cash Disbursements	2,792,597	113,412	149,747	42,276	20,516	425	3,118,973
Disbursements from prior fiscal year	185,093	0	0	0	0	0	185,093
Total Receipts Over/(Under) Disbursements	(214,863)	(31,434)	(2,739)	(5,810)	(943)	876	(254,913)
Fund Cash Balances, July 1, 2005	404,503	4,795	5,327	11,107	994	1,027	427,753
Fund Cash Balances, June 30, 2006	$ 189,640	$ (26,639)	$ 2,588	$ 5,297	$ 51	$ 1,903	$ 172,840
Unpaid obligations/open purchase orders	$ 6,365						

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

WESTERN OHIO REGIONAL TREATMENT AND HABILITATION CENTER
ALLEN COUNTY

STATEMENT OF CASH RECEIPTS, CASH DISBURSEMENTS, AND CHANGES IN FUND CASH BALANCES
FOR THE YEAR ENDED JUNE 30, 2005

	ODRC 501-501	Federal	Offender Personal Funds	I&E Phone/Pepsi Commissions	Commissary	Vending/ Other	Totals
Cash Receipts:							
Intergovernmental	$ 2,762,827	$ 94,982	$ 0	$ 0	$ 0	$ 0	$ 2,857,809
Receipts for offenders	0	0	147,537	0	0	0	147,537
Commissions	0	0	0	20,328	0	8,634	28,962
Reimbursement	0	0	0	11,766	14,251	0	26,017
Total Cash Receipts	2,762,827	94,982	147,537	32,094	14,251	8,634	3,060,325
Cash Disbursements:							
Current:							
Personnel	1,823,751	43,199	0	0	0	0	1,866,950
Operating costs	506,418	6,453	0	0	14,469	8,367	535,707
Program costs	129,379	21,986	0	23,318	0	0	174,683
Equipment	27,359	23,454	0	0	0	0	50,813
Offender Disbursements:							
Offender legal obligations	0	0	21,047	0	0	0	21,047
Offender reimbursements	0	0	31,069	0	0	0	31,069
Offender payments to CBCF	0	0	36,047	0	0	0	36,047
Offender savings paid at exit	0	0	55,631	0	0	0	55,631
Total Cash Disbursements	2,486,907	95,092	143,794	23,318	14,469	8,367	2,771,947
Disbursements from prior fiscal year (including refund to ODRC)	423,644	0	0	0	0	0	423,644
Total Receipts Over/(Under) Disbursements	(147,724)	(110)	3,743	8,776	(218)	267	(135,266)
Fund Cash Balances, July 1, 2004	552,227	4,905	1,584	2,331	1,212	760	563,019
Fund Cash Balances, June 30, 2005	$ 404,503	$ 4,795	$ 5,327	$ 11,107	$ 994	$ 1,027	$ 427,753
Unpaid obligations/open purchase orders	$ 185,093						

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

1. SUMMARY OF THE ENTITY

A. Description of the Entity

The Western Ohio Regional Treatment and Habilitation (the Center), Allen County, a Community Based Corrections Center, provides an alternative to prison incarceration for felony offenders. The Center is the last step in the continuum of increasing punishment before prison incarceration. The Center is a minimum security operation housing approximately 95 offenders as of June 30, 2006. The Judicial Corrections Board administers the Center. The Board includes at least one common pleas court judge from each county the Center serves. The Center serves the following counties:

Allen County	Auglaize County	Hancock County
Hardin County	Mercer County	Paulding County
Putnam County	Shelby County	Van Wert County

For the years ended June 30, 2006 and 2005, the financial statements present all funds related to the Center.

B. Basis of Accounting

These financial statements follow the basis of accounting the Ohio Department of Rehabilitation and Corrections prescribes or permits. This basis is similar to the cash receipts and disbursements accounting basis. The Center recognizes receipts when received in cash rather than when earned, and recognizes disbursements when paid rather than when a liability occurred.

Budgetary expenditures include amounts disbursed through the following September 30 but chargeable against the preceding year's budget.

These statements adequately disclose material matters as prescribed or permitted by the Auditor of State.

C. Cash

The Allen County Auditor is the custodian of the Center's grant funds and State appropriations. The County holds the Center assets in the County's cash pool, valued at the County Treasurer's reported carrying amount. The Center holds offenders' cash in demand deposit accounts.

D. Fund Accounting

The Center uses fund accounting to segregate amounts that are restricted as to use. The Center has the following funds:

State Appropriations and Grants

Ohio Department of Rehabilitation and Corrections (ODRC) 501-501 Funding: ODRC grants this funding, appropriated from the State's General Fund, to the Center to support general operating costs.

Federal Funds

Ohio Department of Rehabilitation and Corrections (ODRC) Adult Basic Literacy (ABLE) and Title One: ODRC acts as administrator of these grants for the purposes of providing additional funding to supplement the 501 with regard to adult education while incarcerated at the Center.

The Center also participates in the School Lunch Program and is reimbursed an established amount for each meal served, which in turn is used to support the lunch program.

Offender Funds

Offender Personal Funds (Resident Funds):

These funds are amounts the Center receives and holds in a custodial capacity for each offender while confined. The Center holds personal funds, including salaries offenders earn while confined, as well as miscellaneous cash sent in the form of money orders and cashiers' checks sent to the Residents while confined. Separate balances for each Resident are maintained. Upon release, the Center pays remaining funds to the offender.

I&E (Industrial and Entertainment Fund):

This fund received other Offender Funds, such as amounts received from telephone commissions generated by calls offenders place to locations outside the Center, commissary commissions, and per diem rates charged to employed offenders. The Resident Fund reimburses this fund for costs chargeable to offenders. This fund pays for programs and services benefiting offenders, such as indigent offenders' supplies and entertainment.

Commissary

Reports amounts charged to non-indigent offenders' personal funds for use of the commissary, per Ohio Revised Code 2301.58.

Vending and Other/Miscellaneous

The fund receives other significant sources of receipts, such as vending machine commissions.

E. Budgetary Process

1. Appropriations

The Center must budget its intended uses of ODRC 501-501 funding as part of its funding application to ODRC. After ODRC approves the budget, the Board formally adopts it. The Center cannot spend or obligate (i.e. encumber) more than the appropriation. Facilities must obtain approval from the ODRC to transfer amounts between budget categories.

2. Encumbrances

Disbursements from State appropriations and Grants are subject to Allen County's payment approval process. The County Auditor must approve (i.e., certify and encumber) certain payments when the Center commits to make a payment. The budgetary disbursement amounts reported in Note 2 include cash disbursed against the current year budget plus amounts reported as spent within ninety days of June 30 to liquidate year end commitments. Amounts not liquidated within the ninety days of June 30 are subject to refund to ODRC, unless ODRC approves an extension. (See Note 4.)

A summary of 2005 and 2006 budgetary activity appears in Note 2.

F. Property, Plant and Equipment

The Center records acquisitions of property, plant and equipment as capital project disbursements when paid. The financial statements do not report items as assets.

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 basis of accounting the Center uses. During 2005 and 2006, cash payments were made for accumulated leave in the following amounts $12,702 and $15,352, respectively.

2. Budgetary Activity

Budgetary activity for ODRC 501-501 funding for the years 2006 and 2005 as follows:

2006 Budgetary Vs. Actual Budgetary Basis Expenditures

Budget	Budgetary Expenditures	Variance
$2,762,827	$2,798,962	$(36,135)

2005 Budgetary Vs. Actual Budgetary Basis Expenditures

Budget	Budgetary Expenditures	Variance
$2,762,827	$2,672,000	$90,827

The above budgetary note and accompanying financial statements have been adjusted to report expenditures in the grant year in which they occurred.

3. Collateral on Deposits and Investments

Grants and State Appropriations

The County Treasurer is responsible for collateralizing deposits and investments for grants and State appropriations the County holds as custodian for the Center.

Offender Funds (Resident Funds)

Deposits

The Center has Federal Deposit Insurance Corporation (FDIC) coverage of $100,000 for Offender Funds. Offender funds did not exceed the FDIC coverage during the audit year.

4. Refund to ODRC

The agreement between the County and ODRC permits the Center to retain a maximum of one-twelfth of the grant award after liquidating encumbrances outstanding at June 30. The Center must refund any excess over this amount to ODRC. The schedule below computes the refund to ODRC for the years ending June 30. Disbursements below include cash paid to liquidate encumbrances outstanding at June 30 and exclude disbursements made during the fiscal year against amounts encumbered the prior June 30. The Center refunded $195,772 determined to be reimbursable to the ODRC on December 22, 2005 for FY04.

	Refund to ODRC 2006	Refund to ODRC 2005
Cash July 1	$ 404,503	$ 552,227
Disbursements against Prior Year Budget	(185,093)	(227,872)
Payable to ODRC July 1	0	(195,772)
Sub-Total	219,410	128,583
501 Cash Receipts	2,762,827	2,762,827
Allowable Budgetary Basis Disbursements	(2,798,962)	(2,672,000)
Amount Subject to Refund, June 30	183,275	219,410
Lesser of One-Twelfth or Balance of 501 Award	(183,275)	(219,410)
Refundable to ODRC	$ 0	$ 0

5. Retirement Systems

The Center's employees belong to the Ohio Public Employees Retirement System (OPERS). OPERS is a cost-sharing, multiple-employer plan. This plan provides retirement benefits, including post-retirement healthcare, and survivor and disability benefits to participants as prescribed by the Ohio Revised Code.

Contribution rates are also prescribed by the Ohio Revised Code. For 2005, OPERS, members contributed 8.5 percent of their gross salaries to OPERS. For 2006, OPERS members contributed 8.5 percent from July 2005 through December 2005 and 9 percent from January 2006 through June 2006. The Center contributed an amount equal to 13.55 percent of participants' gross salaries for 2005 and the first half of fiscal year 2006 and 13.75 percent for the second half of 2006. The Center has paid all contributions required through June 30, 2006.

6. Risk Management

Commercial Insurance

The Center is included in Allen County's commercial insurance policies through CORSA (County Risk Sharing Authority) for the following:

- Comprehensive property and general liability
- Vehicles

The **Center is insured through Alliance Municipal Insurance for the following risks:**

- Law Enforcement Liability – occurrence coverage.
- Public Officials Liability – claims made coverage
- Employment Practices Liability – claims made coverage
- General Liability for Equipment, Electronic Data, and Property
- Bonding (Employee Dishonesty) through Old Republic Surety Company

7. Contingent Liabilities

The Center is a party to a legal proceeding seeking damages or injunctive relief, arising in the course of ordinary business. The ultimate disposition of this proceeding is not presently determinable, but will not, in the opinion of the County Attorney, have a material adverse effect on the overall financial condition of the center.

8. Accountability & Compliance

Section 5705.10, Revised Code, states that money paid into any fund shall be used only for the purposes for which such fund was established. The existence of a deficit cash balance in any fund indicates that money from another fund or funds has been used to pay the obligations of the fund or funds carrying the deficit cash balance. The following funds had a deficit cash balance at year end:

Fund	Deficit Cash Balance
Title I	17,866
ABLE	9,859

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May 30, 2007

Western Ohio Regional Treatment and Habilitation Center
Allen County
243 East Bluelick Road
Lima, Ohio 45802

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

To the Judicial Corrections Board:

We have audited the financial statements of the Western Ohio Regional Treatment and Habilitation Center (the Center), Allen County, Ohio as of and for the years ended June 30, 2006 and 2005, and have issued our report thereon dated May 30, 2007, wherein we noted the Center followed accounting practices the Ohio Department of Rehabilitation and Corrections prescribes or permits 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 the Center's internal control over financial reporting to determine our auditing procedures to express our opinion on the financial statements and not to opine on the internal control over financial reporting. Our consideration of the internal control would not necessarily disclose all matters in the internal control over financial reporting that might be material weaknesses. A material weakness is a reportable condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that misstatements caused by error or fraud in amounts material to the financial statements we audited may occur and not be timely detected by employees when performing their assigned functions. We noted no matters involving the internal control over financial reporting and its operation that we consider material weaknesses. However, we noted certain immaterial instances of noncompliance that we have reported to management of the Center in a separate letter dated May 30, 2007.

Compliance and Other Matters

As part of reasonably assuring whether the Center'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 that are required to be reported under *Government Auditing Standards*, which are described in the accompanying schedule of findings as items 2006-001 through 2006-002. In a separate letter to the Center's management dated May 30, 2007, we reported other matters related to noncompliance we deemed immaterial.

We intend this report solely for the information and use of management, the Judicial Corrections Board, and the Ohio Department of Rehabilitation and Corrections. It is not intended for anyone other than these specified parties.

Rea & Associates, Inc.

FINDING NUMER 2006-001

Year-end Encumbrances

CBCF Grant Manual and Application, Section II D1b and c, requires that "Expenditures encumbered prior to the end of the grant period must be paid within ninety days after the close of the grant period." Also, **II F.3.f** permits obligating projected salary expenses for the remainder of the fiscal year. Obligated expenditures remaining after ninety days must be paid for out of the next grant year. Also, expenditures not encumbered with a purchase order prior to close of the grant period will not be allowed as expenditures from that grant award period.

Some expenditures made after June 30, were charged to the prior year's grant for which a purchase order was not issued or was not dated prior to June 30.

The expenditures made against the outstanding blanket purchase orders (encumbrances) at June 30, for each year were compiled to determine the amount of allowed expenditures. There were no expenditures made against these blanket purchase orders beyond September 28 of each year. Based on these computations, the amounts determined to be unallowable expenditures for the above stated reasons are as follows:

Year	Outstanding Encumbrances/Payroll	Expenditures Against Encumbrances/Payroll	Client Reported Expenditures	Overstatement
June 30, 2005	$185,093	$185,093	$221,619	$36,526

Failure to follow all grant requirements could result in liabilities against the Center and result in reduced state funding. The accompanying financial statements have been adjusted to reflect only actual expenditures against June 30 encumbrances as budgetary basis expenditures during the 90-day lapse period. These adjustments caused over expenditures of $36,135 against the 2006 fiscal year end budget.

The Center should follow all grant requirements, and encumber obligations by specific purchase order, that pertain to the grant period that will be paid after June 30, and prior to September 30. In addition, the Financial Grant Guidelines should be reviewed and the instructions followed regarding the computation of carryover funds and the funds to be returned to the State.

FINDING NUMBER 2006-002

Prior Certification of Expenditures

Ohio Rev. Code Section 5705.41(D) and CBCF FY 2004-05 Grant Manual and Application, Section II D.2, stipulates that "the grantee will follow established county guidelines regarding the purchase and acquisition of supplies, services, and equipment." Because the County requires the Center to obtain certification for commitments, purchase orders must be signed by the fiscal agent and encumbered prior to or at the time of commitment.

Prior certification was not obtained for the expenditure of Center funds for approximately 21 percent of the transactions tested for the audit period. The lack of proper certifications could result in the obligation of funds in excess of fund balances resulting in a deficit spending situation. Certification that funds are available should be obtained prior to purchasing goods and services to prevent possible overspending of resources and/or the obligation of amounts in excess of specific line item appropriations.

Purchase orders, as a certifying medium, should be obtained before vendor invoice dates (unless there is then and now certification), printed off of the system, and signed by the County Auditor for all disbursements of 501-501 funds. The Center should adopt standard procedures for obtaining certification prior to incurring an obligation, and/or for subsequent certification and approval as provided by the exception noted.

Also, the Center charged costs to blanket purchase orders with a December 31 expiration date. Since the lapse period ends 90 days after June 30, The County should close all blanket purchase orders for the Center each September 28.

WESTERN OHIO REGIONAL TREATMENT AND HABILITATION CENTER
ALLEN COUNTY

Schedule of Prior Audit Findings
Fiscal Years Ended June 30, 2006 and 2005

Finding Number	Finding Summary	Fully Corrected?	Not Corrected, Partially Corrected; Significantly Different Corrective Action Taken; or Finding No Longer Valid; Explain:
2004-01	Year-end encumbrances were not appropriately handled according to the Grant Manuals.	No	Partially corrected. This situation was fully corrected by the end of fiscal year 2006; however, at the end of fiscal year 2005, not all expenditures were properly encumbered.
2004-02	Prior certification of expenditures was not appropriately handled according to the ODRC Grant Manuals.	No	Not corrected.
2004-03	Records were not properly maintained per the Ohio Revised Code Section 149.351(A).	Yes	
2004-04	The accounting system, policies and procedures for the Offenders (Resident) accounts were not sufficient.	Yes	
2004-05	Accounting policies and procedures for Commissary, Vending, Industrial and Entertainment and Nutrition accounts were not sufficient.	Yes	
2004-06	Financial activity was not properly monitored by the Judicial Corrections Board and Fiscal Coordinator.	Yes	

Response to Finding

Responsible Contact Person: Peggy Elmquist, Fiscal Coordinator

Finding 2006-001 - Citation was corrected during 2006.

Finding 2006-002 – Citation was corrected during 2006.

Mary Taylor, CPA
Auditor of State

WESTERN OHIO REGIONAL TREATMENT AND HABILITATION CENTER

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
OCTOBER 4, 2007

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