



Mary Taylor, CPA
Auditor of State

**JOHNNY APPLESEED METROPOLITAN PARK DISTRICT
ALLEN COUNTY**

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Mary Taylor, CPA

Auditor of State

Johnny Appleseed Metropolitan Park District
Allen County
2355 Ada Road
Lima, Ohio 45801

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

September 24, 2008

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Mary Taylor, CPA

Auditor of State

INDEPENDENT ACCOUNTANTS' REPORT

Johnny Appleseed Metropolitan Park District
Allen County
2355 Ada Road
Lima, Ohio 45801

To the Board of Commissioners:

We have audited the accompanying financial statements of the Johnny Appleseed Metropolitan Park District, Allen County, (the District), and the Park District Foundation of Allen County, discretely presented component unit, as of and for the years ended December 31, 2007 and 2006. These financial statements are the responsibility of the District's management. Our responsibility is to express opinions 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 opinions.

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, and the discretely presented component unit do 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 governments to reformat their statements. The District and the discretely presented component unit have 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, 2007 and 2006 do not present fairly, in conformity with accounting principles generally accepted in the United States of America, the financial position of the District and the discretely presented component unit as of December 31, 2007 and 2006, or its changes in financial position for the years then ended.

Also, in our opinion, the financial statements referred to above present fairly, in all material respects, the fund cash balances and reserves for encumbrances of the Johnny Appleseed Metropolitan Park District, Allen County, and the discretely represented component unit, as of December 31, 2007 and 2006, 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 September 24, 2008, 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 black ink that reads "Mary Taylor". The signature is written in a cursive, flowing style.

Mary Taylor, CPA
Auditor of State

September 24, 2008

**JOHNNY APPLESEED METROPOLITAN PARK DISTRICT
ALLEN COUNTY**

**STATEMENT OF CASH RECEIPTS, CASH DISBURSEMENTS, AND
CHANGES IN FUND CASH BALANCES
GOVERNMENTAL FUND TYPE AND DISCRETELY PRESENTED COMPONENT UNIT
FOR THE YEAR ENDED DECEMBER 31, 2007**

	<u>Governmental Fund Type</u>		Totals
	<u>General</u>	<u>Component Unit</u>	<u>(Memorandum Only)</u>
Cash Receipts:			
Property and Other Local Taxes	\$1,177,139		\$1,177,139
Charges for Services - Fees	142,159		142,159
Gifts and Donations	7,113	\$688,059	695,172
Intergovernmental	563,032		563,032
Earnings on Investments	64,598	126,971	191,569
Miscellaneous	7,758		7,758
Total Cash Receipts	<u>1,961,799</u>	<u>815,030</u>	<u>2,776,829</u>
Cash Disbursements:			
Current Disbursements:			
Conservation/Recreation:			
Salaries	774,367		774,367
Benefits	96,922		96,922
Supplies	73,155		73,155
Materials	18,506		18,506
Equipment	32,752		32,752
Contracts - Repair	5,858		5,858
Contracts - Services	83,347		83,347
Rentals	625		625
Advertising and Printing	12,435		12,435
Travel	5,804		5,804
Other	233,747	102,108	335,855
Total Cash Disbursements	<u>1,337,518</u>	<u>102,108</u>	<u>1,439,626</u>
Total Receipts Over/(Under) Disbursements	624,281	712,922	1,337,203
Fund Cash Balances, January 1	<u>907,841</u>	<u>1,246,760</u>	<u>2,154,601</u>
Fund Cash Balances, December 31	<u>\$1,532,122</u>	<u>\$1,959,682</u>	<u>\$3,491,804</u>
Reserve for Encumbrances, December 31	<u>\$278,355</u>	<u>\$0</u>	<u>\$278,355</u>

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

**JOHNNY APPLESEED METROPOLITAN PARK DISTRICT
ALLEN COUNTY**

**STATEMENT OF CASH RECEIPTS, CASH DISBURSEMENTS, AND
CHANGES IN FUND CASH BALANCES
GOVERNMENTAL FUND TYPE AND DISCRETELY PRESENTED COMPONENT UNIT
FOR THE YEAR ENDED DECEMBER 31, 2006**

	<u>Governmental Fund Type</u>		Totals (Memorandum Only)
	<u>General</u>	<u>Component Unit</u>	
Cash Receipts:			
Property and Other Local Taxes	\$1,159,325		\$1,159,325
Charges for Services	125,388		125,388
Gifts and Donations	9,053	\$220,178	229,231
Intergovernmental	288,491		288,491
Earnings on Investments	57,053	77,208	134,261
Miscellaneous	12,507		12,507
Total Cash Receipts	<u>1,651,817</u>	<u>297,386</u>	<u>1,949,203</u>
Cash Disbursements:			
Current Disbursements:			
Conservation/Recreation:			
Salaries	761,650		761,650
Fringe Benefits	93,502		93,502
Supplies	80,408		80,408
Materials	15,985		15,985
Equipment	21,147		21,147
Contracts - Repair	5,000		5,000
Contracts - Services	101,950		101,950
Rentals	846		846
Advertising and Printing	11,839		11,839
Travel	5,509		5,509
Other	799,567	15,930	815,497
Total Cash Disbursements	<u>1,897,403</u>	<u>15,930</u>	<u>1,913,333</u>
Total Receipts Over/(Under) Disbursements	(245,586)	281,456	35,870
Fund Cash Balances, January 1	<u>1,153,427</u>	<u>965,304</u>	<u>2,118,731</u>
Fund Cash Balances, December 31	<u>\$907,841</u>	<u>\$1,246,760</u>	<u>\$2,154,601</u>
Reserve for Encumbrances, December 31	<u>\$1,035</u>	<u>\$0</u>	<u>\$1,035</u>

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

**JOHNNY APPLESEED METROPOLITAN PARK DISTRICT
ALLEN COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2007 AND 2006**

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 Johnny Appleseed Metropolitan Park District, Allen County, (the District) as a body corporate and politic. The probate judge of Allen County appoints a three-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 reporting entity is composed of the primary government and a component unit that is included to ensure that the financial statements of the District are not misleading. The primary government consists of the District.

The component unit is a legally separate organization for which the District is financially accountable. The Society is financially accountable for an organization if it appoints a voting majority of the organization's governing board and (1) is able to significantly influence the programs and services performed or provided by the organization; or (2) is legally entitled to or can otherwise access the organization's resources; is legally obligated or has otherwise assumed the responsibility to finance the deficits of, or provide financial support to, the organization; or is obligated for the debt of the organization.

The component unit column in the financial statements identifies the financial data of the District's component unit. The component unit is reported separately to emphasize that it is legally separate from the District. The discretely presented component unit is defined as follows:

Park District Foundation of Allen County – (the "Foundation") is a non-profit organization that was incorporated under Internal Revenue Code 501(c)(3), for the purpose of accepting bequests and donations for the support and benefit of the Johnny Appleseed Metropolitan Park District. Kevin Haver, Park District Director, serves as the statutory agent for the Foundation.

Active and inactive status designations are used in the Foundation's service. Active status is utilized when the Foundation is soliciting funds or receives a bequest or donation; at all other times inactive status is used. The revenues it receives stem from three sources, donations by industry and corporations, donations by individuals, and donations through wills and bequests. The organization is tax exempt.

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

**JOHNNY APPLESEED METROPOLITAN PARK DISTRICT
ALLEN COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2007 AND 2006
(Continued)**

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

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.

The component unit financial statements are prepared on the cash 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.

C. Cash and Investments

As the Ohio Revised Code permits, the Allen County Treasurer holds the District's cash as the District's custodian. The County holds the District's assets in its investment pool, valued at the Treasurer's reported carrying amount.

The Foundation includes investments as assets. Accordingly, the Foundation does not record purchases of investments as disbursements or sales of investments as receipts. Gains or losses at the time of sale are recorded as receipts or disbursements respectively.

D. Fund Accounting

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

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

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 at the fund, function or object level of control, and appropriations may not exceed estimated resources. The District Board must annually approve appropriation measures and subsequent amendments. The County Budget Commission must also approve the annual appropriation measure. Unencumbered appropriations lapse at year end.

**JOHNNY APPLESEED METROPOLITAN PARK DISTRICT
ALLEN COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2007 AND 2006
(Continued)**

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

2. 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.

3. Encumbrances

The Ohio Revised Code requires the District to reserve (encumber) appropriations when individual commitments are made. Encumbrances outstanding at year end are carried over, and need not be reappropriated.

A summary of 2007 and 2006 budgetary activity appears in Note 3.

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.

G. Accumulated Leave

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

2. CASH AND INVESTMENTS

The Foundation maintains its cash balances in demand deposits, money markets, mutual funds and certificates of deposit. The carrying amount on the Foundation records at December 31 was as follows:

	2007	2006
Demand deposits	\$155,591	\$142,766
Money Market	919,453	587,559
Mutual Funds	478,024	360,816
Certificates of Deposit	406,614	155,619
Total deposits	\$1,959,682	\$1,246,760

Deposits are insured by the Federal Depository Insurance Corporation or by the Securities Investor Protection Corporation. At December 31, 2007 and 2006, \$1,103,068 and \$579,109, respectively, of Foundation deposits were not insured or collateralized.

**JOHNNY APPLESEED METROPOLITAN PARK DISTRICT
ALLEN COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2007 AND 2006
(Continued)**

3. BUDGETARY ACTIVITY

Budgetary activity for the years ending December 31, 2007 and 2006 follows:

2007 Budgeted vs. Actual Receipts			
Fund Type	Budgeted Receipts	Actual Receipts	Variance
General	\$2,966,250	\$1,961,799	(\$1,004,451)

2007 Budgeted vs. Actual Budgetary Basis Expenditures			
Fund Type	Appropriation Authority	Budgetary Expenditures	Variance
General	\$3,555,150	\$1,615,873	\$1,939,277

2006 Budgeted vs. Actual Receipts			
Fund Type	Budgeted Receipts	Actual Receipts	Variance
General	\$2,920,609	\$1,651,817	(\$1,268,792)

2006 Budgeted vs. Actual Budgetary Basis Expenditures			
Fund Type	Appropriation Authority	Budgetary Expenditures	Variance
General	\$3,913,950	\$1,898,438	\$2,015,512

4. PROPERTY TAX

Real property taxes become a lien on January 1 preceding the October 1 date for which the Board adopted tax rates. The State Board of Tax Equalization adjusts these rates for inflation. Property taxes are also reduced for applicable homestead and rollback deductions. The financial statements include homestead and rollback amounts the State pays as Intergovernmental Receipts. Payments are due to the County by December 31. If the property owner elects to pay semiannually, the first half is due December 31. The second half payment is due the following June 20.

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

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 District.

**JOHNNY APPLESEED METROPOLITAN PARK DISTRICT
ALLEN COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2007 AND 2006
(Continued)**

5. RETIREMENT SYSTEMS

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

The Ohio Revised Code also prescribes contribution rates. For 2007 and 2006, OPERS members contributed 9.5 percent and 9 percent, respectively, of their gross salaries and the District contributed an amount equaling 13.85 percent and 13.7 percent, respectively, of participants' gross salaries. The District has paid all contributions required through December 31, 2007.

6. RISK MANAGEMENT

Commercial Insurance

The District has obtained commercial insurance for the following risks:

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

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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*

Johnny Appleseed Metropolitan Park District
Allen County
2355 Ada Road
Lima, Ohio 45801

To the Board of Commissioners:

We have audited the financial statements of the Johnny Appleseed Metropolitan Park District, Allen County, (the District), and the discretely presented component unit as of and for the years ended December 31, 2007 and 2006, and have issued our report thereon dated September 24, 2008, 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 opinions 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 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 to be a significant deficiencies in internal control over financial reporting: 2007-001 and 2007-002.

**Internal Control Over Financial Reporting
(Continued)**

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 the internal control over financial reporting was for the limited purpose described in the first paragraph of this section and would not necessarily identify all deficiencies in the internal control 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 number 2007-001 to be a material weakness.

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 no instances of noncompliance or other matters we must report under *Government Auditing Standards*.

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

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



Mary Taylor, CPA
Auditor of State

September 24, 2008

**JOHNNY APPLESEED METROPOLITAN PARK DISTRICT
ALLEN COUNTY**

**SCHEDULE OF FINDINGS
DECEMBER 31, 2007 AND 2006**

FINDINGS RELATED TO THE FINANCIAL STATEMENTS REQUIRED TO BE REPORTED IN ACCORDANCE WITH GAGAS
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FINDING NUMBER 2007-001

Material Weakness - Classifying Revenues and Expenditures

The District posted transactions to the cash journal and revenue/appropriation ledgers, however, not all transactions were posted to the correct account. The fiscal agent's chart of accounts should be used for posting revenue and expenditure activity. The following items were not posted in accordance with the fiscal agent's chart of accounts during 2007 and 2006:

- During 2007, payments in the amount of \$47,093 from the Ohio Public Works Commission, spent on the Township's behalf, were not booked as revenues and expenditures on the Township books.
- During 2007, Ohio Public Works Commission payments, local government receipts, homestead and rollback, personal property tax exemption, tangible personal property tax loss, and the gas and electric reimbursements revenues were incorrectly posted as property tax revenue and other sources, in the amounts of \$250,123 and \$265,816, respectively rather than as intergovernmental revenue.
- During 2006, local government receipts, homestead and rollback, personal property tax exemption, and tangible personal property tax loss, and gas and electric reimbursement revenues were incorrectly posted as property tax revenue and other sources, in the amounts of \$99,150 and \$189,340 rather than as intergovernmental revenue.

The failure to follow the required chart of accounts when coding revenue and expenditure activity could result in the material misstatement of the revenue and expenditure line items for reporting.

The chart of accounts should be reviewed when posting revenue and expenditure activity to determine which account code best represents the transaction. The Fiscal Officer should post revenue corrections that occur within the same year as reductions of the original transactions.

Officials' Response:

The Park District is unaware, and does not have in its possession, said "chart of accounts". The listed revenues and expenditures were posted in what was believed to be the most appropriate accounts of those available and known to us at that time. The Park District will consult with Allen County to clarify the issue for further, succeeding audit periods. (NOTE: This was brought to our attention in October, 2008; revenues and expenditures made to date in 2008 will have been posted according to past practices for the succeeding audit period.) Intergovernmental revenue will be posted as such in the future, as appropriate accounts are added for our use by Allen County personnel.

FINDING NUMBER 2007-002

Significant Deficiency - Park District Foundation – Accounting Records for Securities

Records were maintained on the savings and checking accounts that included the beginning balance, plus detailed revenues minus detailed expenditures and the ending balance. There were no records maintained on the activity of the securities.

The securities could not be confirmed to supporting documentation that gave detailed information on beginning balances, earnings as they occurred and an ending balance. The supporting documentation that was available did not support the amounts that were reported on the Form 990.

Although the variances for the period under audit were not of a significant nature, the possibility exists that the lack of adequate records that track the activity could result in a significant misstatement.

Detailed records should be maintained which should include the beginning balance, plus proceeds and plus or minus gains or losses, as they occur, and an ending balance. This will produce a trail so that the proper amount of proceeds and gains/losses can be reported and the cash balance is available at any given time.

Officials' Response:

All records for all assets for the Park District Foundation of Allen County were maintained and presented in reverse chronological order. There was no separate spreadsheet prepared for earnings, losses, etc. on individual assets, as that information is available on the records presented.

The Park District Foundation of Allen County will include gains, losses, etc. as compared to the cash value of the individual assets based on the records already presented for audit. As is the case of the IRS Form 990 (prepared by E.S. Evans, a private accounting firm), figures at the cash value will not match those based on the market value.



Mary Taylor, CPA
Auditor of State

JOHNNY APPLESEED METROPOLITAN 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 6, 2008