



Mary Taylor, CPA  
Auditor of State



MARY LOU JOHNSON – HARDIN COUNTY DISTRICT LIBRARY  
HARDIN COUNTY

TABLE OF CONTENTS

TITLE	PAGE
Cover Letter .....	1
Independent Accountants' Report.....	3
Combined Statement of Cash Receipts, Cash Disbursements, and Changes in Fund Cash Balances - All Fund Types - For the Year Ended December 31, 2007 .....	5
Combined Statement of Cash Receipts, Cash Disbursements, and Changes in Fund Cash Balances - All Fund Types - For the Year Ended December 31, 2006.....	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> .....	13
Schedule of Prior Audit Findings.....	15

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# Mary Taylor, CPA

Auditor of State

Mary Lou Johnson – Hardin County District Library  
Hardin County  
325 East Columbus Street  
Kenton, Ohio 43326

To the Board of Trustees:

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 1, 2008

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# Mary Taylor, CPA

Auditor of State

## INDEPENDENT ACCOUNTANTS' REPORT

Mary Lou Johnson – Hardin County District Library  
Hardin County  
325 East Columbus Street  
Kenton, Ohio 43326

To the Board of Trustees:

We have audited the accompanying financial statements of the Mary Lou Johnson – Hardin County District Library, Hardin County, (the Library), as of and for the years ended December 31, 2007 and 2006. These financial statements are the responsibility of the Library'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. The Library processes its financial transactions with the Auditor of State's Uniform Accounting Network (UAN). *Government Auditing Standards* considers this service to impair the independence of the Auditor of State to audit the Library because the Auditor of State designed, developed, implemented, and as requested, operates UAN. However, *Government Auditing Standards* permits the Auditor of State to audit and opine on this entity, because Ohio Revised Code § 117.101 requires the Auditor of State to provide UAN services, and Ohio Revised Code §§ 117.11(B) and 115.56 mandate the Auditor of State to audit Ohio governments. We believe our audit provides a reasonable basis for our opinion.

As described more fully in Note 1, the Library 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.

Instead of the combined funds the accompanying financial statements present, GAAP requires presenting entity wide statements and also presenting the Library's larger (i.e. major) funds separately. While the Library 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 governments to reformat their statements. The Library 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 Library 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 combined fund cash balances and reserves for encumbrances of Mary Lou Johnson – Hardin County District Library, Hardin County, as of December 31, 2007 and 2006, and its combined cash receipts and disbursements for the years then ended on the accounting basis Note 1 describes.

The Library 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.

During 2006, the Library changed its financial statement methods presentation to conform to presentation methods the Auditor of State prescribes or permits rather than accounting principles generally accepted in the United States of America.

In accordance with *Government Auditing Standards*, we have also issued our report dated October 1, 2008, on our consideration of the Library'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.



**Mary Taylor, CPA**  
Auditor of State

October 1, 2008

**MARY LOU JOHNSON - HARDIN COUNTY DISTRICT LIBRARY  
HARDIN COUNTY**

**COMBINED STATEMENT OF CASH RECEIPTS, CASH DISBURSEMENTS, AND CHANGES IN FUND CASH BALANCES  
ALL FUND TYPES  
FOR THE YEAR ENDED DECEMBER 31, 2007**

	All Fund Types				Total (Memorandum Only)
	General Fund	Special Revenue	Capital Projects	Permanent	
<b>Cash Receipts:</b>					
Library and Local Government Support	\$557,015				\$557,015
Patron Fines and Fees	18,638				18,638
Earnings on Investments	211,871				211,871
Contributions, Gifts and Donations	16,176				16,176
Miscellaneous Receipts	8,508				8,508
Total Cash Receipts	<u>812,208</u>				<u>812,208</u>
<b>Cash Disbursements:</b>					
<b>Current:</b>					
Salaries and Benefits	332,698				332,698
Employee Fringe Benefits	75,549				75,549
Purchased and Contracted Services	93,306				93,306
Library Materials and Information	146,622				146,622
Supplies	57,192	\$16,743			73,935
Other Objects	8,142				8,142
Capital Outlay	13,812	24,509	\$21,442		59,763
Total Cash Disbursements	<u>727,321</u>	<u>41,252</u>	<u>21,442</u>		<u>790,015</u>
Total Receipts Over / (Under) Disbursements	84,887	(41,252)	(21,442)		22,193
Transfer-In	184,934	4,732			189,666
Transfer-Out		(31,574)	(157,682)	(\$410)	(189,666)
Total Other Financing Sources / (Uses)	<u>184,934</u>	<u>(26,842)</u>	<u>(157,682)</u>	<u>(410)</u>	
Excess of Cash Receipts and Other Financing Sources Over/(Under) Cash Disbursements and Other Financing Uses	269,821	(68,094)	(179,124)	(410)	22,193
Fund Cash Balances, Jan. 1	<u>174,620</u>	<u>1,860,150</u>	<u>194,527</u>	<u>43,926</u>	<u>2,273,223</u>
Fund Cash Balances, Dec. 31	<u>\$444,441</u>	<u>\$1,792,056</u>	<u>\$15,403</u>	<u>\$43,516</u>	<u>\$2,295,416</u>
Reserves for Encumbrances, December 31	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>

See accompanying notes to the financial statements.

**MARY LOU JOHNSON - HARDIN COUNTY DISTRICT LIBRARY  
HARDIN COUNTY**

**COMBINED STATEMENT OF CASH RECEIPTS, CASH DISBURSEMENTS, AND CHANGES IN FUND CASH BALANCES  
ALL FUND TYPES  
FOR THE YEAR ENDED DECEMBER 31, 2006**

	<u>All Fund Types</u>				<b>Total (Memorandum Only)</b>
	<b>General Fund</b>	<b>Special Revenue</b>	<b>Capital Projects</b>	<b>Permanent</b>	
<b>Cash Receipts:</b>					
Library and Local Government Support	\$556,965				\$556,965
Patron Fines and Fees	21,844				21,844
Earnings on Investments	168,072				168,072
Contributions, Gifts and Donations	9,768				9,768
Miscellaneous Receipts	8,388				8,388
Total Cash Receipts	<u>765,037</u>				<u>765,037</u>
<b>Cash Disbursements:</b>					
<b>Current:</b>					
Salaries and Benefits	301,880				301,880
Employee Fringe Benefits	65,590				65,590
Purchased and Contracted Services	110,934				110,934
Library Materials and Information	138,967				138,967
Supplies	26,880				26,880
Other Objects	8,848				8,848
Capital Outlay	124,289	\$52,500			176,789
Total Cash Disbursements	<u>777,388</u>	<u>52,500</u>			<u>829,888</u>
Total Receipts (Under) Disbursements	(12,351)	(52,500)			(64,851)
Transfer-In	180,056				180,056
Transfer-Out		(180,056)			(180,056)
Total Other Financing Sources / (Uses)	<u>180,056</u>	<u>(180,056)</u>			
Excess of Cash Receipts and Other Financing Sources Over/(Under) Cash Disbursements and Other Financing Uses	167,705	(232,556)			(64,851)
Fund Cash Balances, Jan. 1	<u>6,915</u>	<u>2,092,706</u>	<u>\$194,527</u>	<u>\$43,926</u>	<u>2,338,074</u>
Fund Cash Balances, Dec. 31	<u>\$174,620</u>	<u>\$1,860,150</u>	<u>\$194,527</u>	<u>\$43,926</u>	<u>\$2,273,223</u>
Reserves for Encumbrances, December 31	<u>\$9,931</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>

See accompanying notes to the financial statements.

**MARY LOU JOHNSON – HARDIN COUNTY DISTRICT LIBRARY  
HARDIN 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 Mary Lou Johnson-Hardin County District Library, Hardin County (the Library), as a body corporate and politic. The Library is directed by a seven member Board of Trustees of which four are appointed by the Hardin County Commissioners and three are appointed by the Judge of the Court of Common Pleas. The Library provides the community with various educational and literary resources.

The Library's management believes these financial statements present all activities for which the Library 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 Library 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**

The Library's accounting basis includes investments as assets. This basis does not record disbursements for investment purchases or receipts for investment sales. This basis records gains or losses at the time of sale as receipts or disbursements, respectively.

The Library values savings accounts, certificates of deposit, notes, and common stock at fair value when donated.

**D. Fund Accounting**

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

**1. General Fund**

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

**2. Special Revenue Funds**

These funds account for proceeds from specific sources (other than from private-purpose trusts or for capital projects) that are restricted to expenditure for specific purposes. The Library had the following significant Special Revenue Funds:

**Johnson Trust Fund** - is used to account for the financial resources willed to the Library upon the death of Mary Lou Johnson. The Johnson Fund balance is available to the Library for any purpose provided it is expended or transferred according to the general laws of Ohio.

**MARY LOU JOHNSON – HARDIN COUNTY DISTRICT LIBRARY  
HARDIN COUNTY**

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

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

**Carl Lotz Trust Fund** - is used to account for the financial resources willed to the Library upon the death of Carl Lotz. The Carl Lotz Fund balance is available to the Library for maintenance and improvements to the Library building.

**3. Capital Project Funds**

These funds account for receipts restricted to acquiring or constructing major capital projects (except those financed through enterprise or trust funds). The Library had the following Capital Projects Fund:

**Capital Projects Fund** - is used to accumulate resources for future capital improvements.

**4. Permanent Funds**

These funds account for assets held under a trust agreement that are legally restricted to the extent that only earnings, not principal, are available to support the Library's programs. The Library had the following Permanent Fund:

**Carl Russell Trust Fund** – is used to account for the principal donated by the Carl Russell estate. Interest income is credited to the General Fund. In 2007, the balance in this fund in excess of the principal was transferred. Interest income must be spent according to the trust agreement.

**E. Budgetary Process**

The Board must annually approve appropriation measures and subsequent amendments. Unencumbered appropriations lapse at year end. Budgetary expenditures may not exceed appropriations at the fund, function, and object level of control.

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

**F. Property, Plant, and Equipment**

The Library 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. EQUITY IN POOLED CASH AND INVESTMENTS**

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

**MARY LOU JOHNSON – HARDIN COUNTY DISTRICT LIBRARY  
HARDIN COUNTY**

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

**2. EQUITY IN POOLED CASH AND INVESTMENTS (Continued)**

	<u>2007</u>	<u>2006</u>
Demand deposits	\$1,270,978	\$342,569
Certificates of deposit	786,011	1,692,227
Total deposits	<u>2,056,989</u>	<u>2,034,796</u>
Federal Home Loan Mort. Corp. Med. Term Notes	56,000	56,000
Federal National Mortgage Assos. Med. Term Notes	25,000	25,000
Common stock	157,427	157,427
Total investments	<u>238,427</u>	<u>238,427</u>
Total deposits and investments	<u><u>\$2,295,416</u></u>	<u><u>\$2,273,223</u></u>

**Deposits:** Deposits are insured by the Federal Depository Insurance Corporation or collateralized by the financial institution's public entity deposit pool.

**Investments:** At December 31, 2007 and 2006, the Library held \$157,427 in donated equity securities. Equity securities are not eligible investments for the Library under Ohio law. At December 31, 2007 and 2006, the equity securities had a market value of \$3,573,018 and \$3,352,007, respectively. An investment firm holds the Library's equity securities in book entry form in the Library's name.

At December 31, 2007 and 2006, the Federal Home Loan Mortgage Corporation Medium Term Notes and Federal National Mortgage Association Medium Term Notes had a combined market value of \$80,694 and \$78,347, respectively.

**3. BUDGETARY ACTIVITY**

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

**2007 Budgeted vs. Actual Receipts**

<u>Fund Type</u>	<u>Budgeted Receipts</u>	<u>Actual Receipts</u>	<u>Variance</u>
General	\$795,888	\$997,142	\$201,254
Special Revenue	72,000	4,732	(67,268)
Capital Projects			
Permanent			
Total	<u><u>\$867,888</u></u>	<u><u>\$1,001,874</u></u>	<u><u>\$133,986</u></u>

**2007 Budgeted vs. Actual Budgetary Basis Expenditures**

<u>Fund Type</u>	<u>Appropriation Authority</u>	<u>Budgetary Expenditures</u>	<u>Variance</u>
General	\$833,681	\$727,321	\$106,360
Special Revenue	134,593	72,826	61,767
Capital Projects	194,527	179,124	15,403
Permanent	410	410	
Total	<u><u>\$1,163,211</u></u>	<u><u>\$979,681</u></u>	<u><u>\$183,530</u></u>

**MARY LOU JOHNSON – HARDIN COUNTY DISTRICT LIBRARY  
HARDIN COUNTY**

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

**3. BUDGETARY ACTIVITY (Continued)**

<b>2006 Budgeted vs. Actual Receipts</b>			
<b>Fund Type</b>	<b>Budgeted Receipts</b>	<b>Actual Receipts</b>	<b>Variance</b>
General	\$1,365,065	\$945,093	(\$419,972)
Special Revenue	28,354		(28,354)
Capital Projects	804		(804)
Permanent	804		(804)
Total	\$1,395,027	\$945,093	(\$449,934)

<b>2006 Budgeted vs. Actual Budgetary Basis Expenditures</b>			
<b>Fund Type</b>	<b>Appropriation Authority</b>	<b>Budgetary Expenditures</b>	<b>Variance</b>
General	\$881,786	\$787,319	\$94,467
Special Revenue	276,876	232,556	44,320
Capital Projects			
Permanent			
Total	\$1,158,662	\$1,019,875	\$138,787

**4. GRANTS-IN-AID**

The primary source of revenue for Ohio public libraries is the State Library and Local Government Support Fund (LLGSF). The State allocates LLGSF to each county based on the county's prior intangibles tax of LLGSF revenues, and its population. The County Budget Commission allocates these funds to the Library based on its needs such as for the construction of new library buildings, improvements, operation, maintenance, or other expenses. The Budget Commission cannot reduce its allocation of these funds to the Library based on of any additional revenues the Library receives.

**5. RETIREMENT SYSTEMS**

The Library'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% and 9%, respectively, of their gross salaries and the Library contributed an amount equaling 13.85% and 13.7%, respectively, of participants' gross salaries. The Library has paid all contributions required through December 31, 2007.

**6. TRANSFERS**

During 2007 and 2006, the Library transferred money from various funds to cover allowable expenditures in other funds.

**MARY LOU JOHNSON – HARDIN COUNTY DISTRICT LIBRARY  
HARDIN COUNTY**

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

**7. RISK MANAGEMENT**

**Commercial Insurance**

The Library has obtained commercial insurance for the following risks:

- Comprehensive property and general liability;
- Vehicles;
- Inland marine;
- Commercial crime;
- Boiler and machinery; and
- Commercial umbrella.

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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*

Mary Lou Johnson – Hardin County District Library  
Hardin County  
325 East Columbus Street  
Kenton, Ohio 43326

To the Board of Trustees:

We have audited the financial statements of the Mary Lou Johnson – Hardin County District Library, Hardin County, (the Library), as of and for the years ended December 31, 2007 and 2006, and have issued our report thereon dated October 1, 2008, wherein we noted the Library changed its financial statement methods presentation to conform to presentation methods the Auditor of State prescribes or permits rather than accounting principles generally accepted in the United States of America. We also noted the Library uses the Auditor of State's Uniform Accounting Network (UAN) to process its financial transactions. *Government Auditing Standards* considers this service to impair the Auditor of State's independence to audit the Library because the Auditor of State designed, developed, implemented, and, as requested, operates UAN. 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 Library'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 Library's internal control over financial reporting. Accordingly, we have not opined on the effectiveness of the Library'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 Library'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 Library'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 Library'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.

We noted certain matters that we reported to the Library's management in a separate letter dated October 1, 2008.

### **Compliance and Other Matters**

As part of reasonably assuring whether the Library'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*.

We did note certain noncompliance or other matters that we reported to the Library's management in a separate letter dated October 1, 2008.

We intend this report solely for the information and use of the Board of Trustees, the audit committee, and management. 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

October 1, 2008

**MARY LOU JOHNSON – HARDIN COUNTY DISTRICT LIBRARY  
HARDIN COUNTY**

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

Finding Number	Finding Summary	Fully Corrected?	Not Corrected, Partially Corrected; Significantly Different Corrective Action Taken; or Finding No Longer Valid; <b><i>Explain</i></b>
2005-001	Ohio Rev. Code Section 135.13 – the Library has certificates of deposit with a maturity period greater than 12 months	Yes	
2005-002	Ohio Rev. Code Section 135.18(A) – The Library failed to obtain evidence of collateral for certificates of deposit whose aggregate balance exceeded FDIC coverage by \$250,000	Yes	
2005-003  2005-004	Ohio Rev. Code Section 1306.11A – The Library did not obtain the bank images of the backs of canceled checks.  Board Resolution 1-2004 – Interest income was not allocated according to the Board resolution	Yes  Yes	
2005-005	Proper records were not maintained as to what Library property was donated to the Friends of the Library.	Yes	





**Mary Taylor, CPA**  
Auditor of State

**MARY LOU JOHNSON-HARDIN COUNTY DISTRICT LIBRARY**

**HARDIN 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**