



**SOUTH CENTRAL OHIO REGIONAL  
JUVENILE DETENTION CENTER  
ROSS COUNTY**

**REGULAR AUDIT**

**FOR THE YEARS ENDED DECEMBER 31, 2007-2006**



**Mary Taylor, CPA**  
Auditor of State



**SOUTH CENTRAL OHIO REGIONAL  
JUVENILE DETENTION CENTER  
ROSS COUNTY**

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Mary Taylor, CPA  
Auditor of State

South Central Ohio Regional Juvenile Detention Center  
Ross County  
182 Cattail Road  
Chillicothe, Ohio 45601

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 a February 2, 2005 interpretation from the American Institute of Certified Public Accountants (AICPA). While AOS does not legally require the Center 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 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.

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

**Mary Taylor, CPA**  
Auditor of State

August 20, 2008

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# Mary Taylor, CPA

Auditor of State

## INDEPENDENT ACCOUNTANTS' REPORT

South Central Ohio Regional Juvenile Detention Center  
Ross County  
182 Cattail Road  
Chillicothe, Ohio 45601

To the Board of Trustees:

We have audited the accompanying financial statements of the South Central Ohio Regional Juvenile Detention Center, Ross County, Ohio (the Center) as of and for the years ended December 31, 2007 and 2006. 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 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 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 funds the accompanying financial statements present, GAAP require presenting entity wide statements and also presenting the Center's 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. The Auditor of State permits, but does not require the Center to reformat its statements. The Center 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, 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 Center 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 South Central Ohio Regional Juvenile Detention Center, Ross County, 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 Center 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 August 20, 2008, 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. 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

August 20, 2008

**SOUTH CENTRAL OHIO REGIONAL JUNVENILE DETENTION CENTER  
ROSS COUNTY**

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

	<u>Governmental Fund Types</u>		<b>Totals (Memorandum Only)</b>
	<u>General</u>	<u>Capital Projects</u>	
<b>Cash Receipts:</b>			
Intergovernmental	\$ 90,657	\$ -	\$ 90,657
Charges for Services	1,209,201	-	1,209,201
Other Revenue	2,821	-	2,821
Total Cash Receipts	<u>1,302,679</u>	<u>-</u>	<u>1,302,679</u>
<b>Cash Disbursements:</b>			
Current			
Salaries	794,110	-	794,110
Fringes	279,901	-	279,901
Supplies	19,789	-	19,789
Equipment	1,901	-	1,901
Contracts Repair	15,910	-	15,910
Medical Expenses	10,404	-	10,404
Travel and Expenses	3,536	-	3,536
Other	151,136	-	151,136
Debt Service:			
Principal	34,000	-	34,000
Total Disbursements	<u>1,310,687</u>	<u>-</u>	<u>1,310,687</u>
Total Receipts Over/(Under) Disbursements	(8,008)	-	(8,008)
Fund Cash Balances, January 1	<u>(779)</u>	<u>26,367</u>	<u>25,588</u>
<b>Fund Cash Balances, December 31</b>	<b><u>\$ (8,787)</u></b>	<b><u>\$ 26,367</u></b>	<b><u>\$ 17,580</u></b>
Reserves for Encumbrances, December 31	<u>\$ 14,460</u>	<u>\$ -</u>	<u>\$ 14,460</u>

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

**SOUTH CENTRAL OHIO REGIONAL JUNVENILE DETENTION CENTER  
ROSS COUNTY**

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

	<u>Governmental Fund Types</u>		<u>Totals (Memorandum Only)</u>
	<u>General</u>	<u>Capital Projects</u>	
<b>Cash Receipts:</b>			
Intergovernmental	\$ 78,015	\$ -	\$ 78,015
Charges for Services	1,190,134	-	1,190,134
Other Revenue	3,421	4,022	7,443
<b>Total Cash Receipts</b>	<u>1,271,570</u>	<u>4,022</u>	<u>1,275,592</u>
<b>Cash Disbursements:</b>			
Current			
Salaries	775,136	-	775,136
Fringes	303,223	-	303,223
Supplies	17,786	-	17,786
Equipment	1,849	-	1,849
Contracts Repair	11,126	-	11,126
Medical Fees	9,745	-	9,745
Travel and Expenses	3,223	-	3,223
Other	161,271	-	161,271
<b>Total Disbursements</b>	<u>1,283,359</u>	<u>-</u>	<u>1,283,359</u>
<b>Total Receipts Over/(Under) Disbursements</b>	<u>(11,789)</u>	<u>4,022</u>	<u>(7,767)</u>
<b>Other Financing Receipts:</b>			
County Loan Proceeds	7,000	-	7,000
<b>Excess of Cash Receipts and Other Financing Receipts Over/(Under) Cash Disbursements</b>	<u>(4,789)</u>	<u>4,022</u>	<u>(767)</u>
<b>Fund Cash Balances, January 1</b>	<u>4,010</u>	<u>22,345</u>	<u>26,355</u>
<b>Fund Cash Balances, December 31</b>	<u><u>\$ (779)</u></u>	<u><u>\$ 26,367</u></u>	<u><u>\$ 25,588</u></u>

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

**SOUTH CENTRAL OHIO REGIONAL  
JUVENILE DETENTION CENTER  
ROSS COUNTY**

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

**1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

**A. Description of the Entity**

The South Central Ohio Regional Juvenile Detention Center, Ross County, Ohio, (the Center) is a body corporate and public established to exercise the rights and privileges conveyed to it by the constitution and laws of the State of Ohio. The Center is directed by a seven-member Board of Trustees appointed by the member counties. Member county juvenile courts use the Center to detain delinquent, unruly, dependent, neglected, or abused children, or juvenile traffic offenders until final disposition.

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

**B. Accounting Basis**

These financial statements follow the basis of accounting prescribed or permitted by the Auditor of State, which is similar to the cash receipts and disbursements 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.

These statements include adequate disclosure of material matters, as prescribed or permitted by the Auditor of State.

**C. Cash and Investments**

In accordance with the Ohio Revised Code, the Center's cash is held and invested by the Ross County Treasurer, who acts as custodian for the Center's monies. The Center's assets are held in the County's cash and investment pool, and are valued at the Treasurer's reported carrying amount.

**D. Fund Accounting**

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

**1. General Fund**

The General Fund is the general operating fund. It is used to account for all financial resources except those required to be accounted for in another fund.

**2. Capital Projects Fund**

This fund is used to account for receipts that are restricted for the acquisition or construction of major capital projects. The Center had the following Capital Project Fund:

*New Detention Center Construction Fund* - The Center maintained payments received from each member county for the construction of a new Detention Center.

**SOUTH CENTRAL OHIO REGIONAL  
JUVENILE DETENTION CENTER  
ROSS COUNTY**

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

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

**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 function level of control, and appropriations may not exceed estimated resources. The Board of Trustees 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.

**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 Center to reserve (encumber) appropriations when individual commitments are made. Encumbrances outstanding at year end are carried over, and need not be reappropriated. The Center did not encumber all commitments required by Ohio law.

A summary of 2007 and 2006 budgetary activity appears in Note 2.

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

Acquisitions of property, plant and equipment are recorded as disbursements when paid. These items are not reflected as assets on the accompanying financial statements.

**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 Center's basis of accounting

**SOUTH CENTRAL OHIO REGIONAL  
JUVENILE DETENTION CENTER  
ROSS COUNTY**

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

**2. BUDGETARY ACTIVITY**

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

2007 Budgeted vs. Actual Receipts			
Fund Type	Budgeted Receipts	Actual Receipts	Variance
General	\$1,274,452	\$1,302,679	\$28,227
Capital Projects	27,820	0	(27,820)
Total	\$1,302,272	\$1,302,679	\$407

2007 Budgeted vs. Actual Budgetary Basis Expenditures			
Fund Type	Appropriation Authority	Budgetary Expenditures	Variance
General	\$1,427,614	\$1,325,147	\$102,467
Capital Projects	0	0	0
Total	\$1,427,614	\$1,325,147	\$102,467

2006 Budgeted vs. Actual Receipts			
Fund Type	Budgeted Receipts	Actual Receipts	Variance
General	\$1,278,171	\$1,278,570	\$399
Capital Projects	29,804	4,022	(25,782)
Total	\$1,307,975	\$1,282,592	(\$25,383)

2006 Budgeted vs. Actual Budgetary Basis Expenditures			
Fund Type	Appropriation Authority	Budgetary Expenditures	Variance
General	\$1,353,483	\$1,283,359	\$70,124
Capital Projects	0	0	0
Total	\$1,353,483	\$1,283,359	\$70,124

**3. RETIREMENT SYSTEMS**

The Center's full-time employees belong to the Public Employees Retirement System (OPERS) of Ohio. OPERS is a cost-sharing, multiple-employer plan. The Ohio Revised Code prescribes retirement benefits, including 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 percent of their gross salaries. The Center contributed an amount equal to 13.85 percent of participants' gross salaries for 2007 and 13.7 percent for 2006. The Center has paid all contributions required through December 31, 2007.

**SOUTH CENTRAL OHIO REGIONAL  
JUVENILE DETENTION CENTER  
ROSS COUNTY**

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

**4. RISK MANAGEMENT**

**Commercial Insurance**

The Center has obtained commercial insurance for the following risks:

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

**5. COUNTY LOAN**

The Center received loan proceeds as needed from the Ross County Commissioners (the County). No formal agreement existed between the County and the Center requiring repayment in a specific time frame. All loans were repaid as of December 31, 2007.

	Balance 1/1/06	Additions	Deletions	Balance 12/31/07
Ross County Loan	\$27,000	\$7,000	\$34,000	\$0



# 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*

South Central Ohio Regional Juvenile Detention Center  
Ross County  
182 Cattail Road  
Chillicothe, Ohio 45601

To the Board of Trustees:

We have audited the financial statements the South Central Ohio Regional Juvenile Detention Center, Ross County, Ohio (the Center) as of and for the years ended December 31, 2007 and December 31, 2006, and have issued our report thereon dated August 20, 2008, wherein we noted the Center 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 Center'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 Center's internal control over financial reporting. Accordingly, we have not opined on the effectiveness of the Center'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 a certain deficiency in internal control over financial reporting that we consider a significant deficiency.

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

We consider the following deficiency described in the accompanying schedule of findings to be a significant deficiency in internal control over financial reporting: 2007-001.

A material weakness is a significant deficiency, or combination of significant deficiencies resulting in more than a remote likelihood that the Center'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, we believe finding number 2007-001 is also a material weakness.

### **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 an instance of noncompliance or other matters that we must report under *Government Auditing Standards* which is described in the accompanying schedule of findings as item 2007-002.

We also noted certain noncompliance not requiring inclusion in this report that we reported to the Center's management in a separate letter dated August 20, 2008.

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



**Mary Taylor, CPA**  
Auditor of State

August 20, 2008

**SOUTH CENTRAL OHIO REGIONAL JUVENILE DETENTION CENTER  
ROSS COUNTY**

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

<b>FINDINGS RELATED TO THE FINANCIAL STATEMENTS REQUIRED TO BE REPORTED IN ACCORDANCE WITH GAGAS</b>
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**FINDING NUMBER 2007-001**

**Financial Statement Adjustments – Significant Deficiency/Material Weakness**

Sound financial reporting is the responsibility of the Administrator and the Board and is essential to ensure the information provided to the readers of the financial statements is complete and accurate.

The following audit adjustments and reclassifications were made to the 2007 financial statements:

1. A \$146,174 reclassification to properly present amounts received for tuition as Charges for Services.
2. A \$37,296 reclassification from Other Receipts to Intergovernmental Receipts for meal reimbursements from the State of Ohio.
3. An entry to post \$2,259 as Other Revenue in the General Fund; this was originally posted to the Capital Projects Fund.

The following audit adjustments and reclassifications were made to the 2006 financial statements:

1. A \$142,879 reclassification to properly present amounts received for tuition as Charges for Services.
2. A \$42,964 reclassification from Other Receipts to Intergovernmental Receipts for meal reimbursements from the State of Ohio.
3. An entry to post \$2,247 as Other Revenue in the General Fund; this was originally posted to the Capital Projects Fund.

The Center posted the adjustments noted above to the accounting records.

The adjustments identified above should be reviewed by the Superintendent and the Board to ensure that similar errors are not reported on financial statements in subsequent years. In addition, we recommend the Center adopt procedures for the review of the activity posted to the accounting records to ensure activity is properly classified and reported.

**FINDING NUMBER 2007-002**

**Material Non-Compliance – Certification of Expenditures**

**Ohio Rev. Code Section 5705.41(D)(1)** 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.

**SOUTH CENTRAL OHIO REGIONAL JUVENILE DETENTION CENTER  
ROSS COUNTY**

**SCHEDULE OF FINDINGS  
DECEMBER 31, 2007 AND DECEMBER 31, 2006  
(Continued)**

<b>FINDINGS RELATED TO THE FINANCIAL STATEMENTS REQUIRED TO BE REPORTED IN ACCORDANCE WITH GAGAS (Continued)</b>
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**FINDING NUMBER 2007-002 (Continued)**

**Material Non-Compliance – Certification of Expenditures (Continued)**

**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 Center can authorize the drawing of a warrant for the payment of the amount due. The Center 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 Center.

**2. Blanket Certificate** – Fiscal officers may prepare “blanket” certificates for a certain sum of money not in excess of an amount established by resolution or ordinance adopted by a majority of the members of the legislative authority against any specific line item account over a period not running beyond the end of the current fiscal 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.

**3. Super Blanket Certificate** – The Center 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 line item appropriation.

Eighteen percent of the transactions tested for 2007 and thirteen percent of transactions tested for 2006 were not certified by the fiscal officer at the time the commitment was incurred and there was no evidence that the Center followed any of the aforementioned exceptions. Failure to properly certify the availability of funds can result in overspending funds 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 Center’s funds exceeding budgetary spending limitations, we recommend the fiscal officer certify that funds are or will be available prior to obligation by the Center. When prior certification is not possible, “then and now” certification should be used.

We recommend the Center certify purchases to which section 5705.41(D) applies. The most convenient certification method is to use purchase orders that include the certification language 5705.41(D) requires to authorize disbursements. The fiscal officer should sign the certification at the time the Center incurs a commitment, and only when the requirements of 5705.41(D) are satisfied. The fiscal officer should post approved purchase commitments to the proper appropriation code, to reduce the available appropriation.

**Officials’ Response:**

We did not receive a response from Officials to the findings reported above.

**SOUTH CENTRAL OHIO REGIONAL JUVENILE DETENTION CENTER  
ROSS COUNTY**

**SCHEDULE OF PRIOR AUDIT FINDINGS  
DECEMBER 31, 2007 AND DECEMBER 31, 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	ORC section 5705.41 (B)	No	Partially Corrected; Re-Issued in the Management Letter.





**Mary Taylor, CPA**  
Auditor of State

**SOUTH CENTRAL OHIO REGIONAL JUVENILE DETENTION CENTER**

**ROSS 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  
SEPTEMBER 16, 2008**