



**Mary Taylor, CPA**  
Auditor of State



**TROY TOWNSHIP WASTEWATER DISTRICT  
ASHLAND COUNTY**

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**Mary Taylor, CPA**  
Auditor of State

Troy Township Wastewater District  
Ashland County  
P.O. Box 55  
Nova, Ohio 44859

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 District 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.

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

**Mary Taylor, CPA**  
Auditor of State

May 22, 2009

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# Mary Taylor, CPA

Auditor of State

## INDEPENDENT ACCOUNTANTS' REPORT

Troy Township Wastewater District  
Ashland County  
P.O. Box 55  
Nova, Ohio 44859

To the Board of Trustees:

We have audited the accompanying financial statements of the Troy Township Wastewater District, Ashland County, Ohio, (the District) as of and for the years ended December 31, 2008 and 2007. These financial statements are the responsibility of the District's management. Our responsibility is to express an opinion on these financial statements based on our audit.

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

As described more fully in Note 1, the District has prepared these financial statements using accounting practices the Auditor of State prescribes or permits. These practices differ from accounting principles generally accepted in the United States of America (GAAP). Although we cannot reasonably determine the effects on the financial statements of the variances between these regulatory accounting practices and GAAP, we presume they are material.

Revisions to GAAP would require the District to reformat its financial statement presentation and make other changes effective for the years ended December 31, 2008 and 2007. While the District does not follow GAAP, generally accepted auditing standards requires us to include the following paragraph if the statements do not substantially conform to GAAP presentation requirements. The Auditor of State permits, but does not require wastewater district to reformat their statements. The District has elected not to follow GAAP statement formatting requirements. The following paragraph does not imply the amounts reported are materially misstated under the accounting basis the Auditor of State permits. Our opinion on the fair presentation of the amounts reported pursuant to its non-GAAP basis is in the second following paragraph.

In our opinion, because of the effects of the matter discussed in the preceding two paragraphs, the financial statements referred to above for the years ended December 31, 2008 and 2007 do not present fairly, in conformity with accounting principles generally accepted in the United States of America, the financial position of the District as of December 31, 2008 and 2007, or its changes in financial position for the years then ended.

Also, in our opinion, the financial statements referred to above present fairly, in all material respects, the fund cash balances of Troy Township Waste Water District, Ashland County, Ohio, as of December 31, 2008 and 2007, 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 May 22, 2009, 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

May 22, 2009



**TROY TOWNSHIP WASTEWATER DISTRICT  
ASHLAND COUNTY**

**COMBINED STATEMENT OF CASH RECEIPTS, CASH DISBURSEMENTS, AND  
CHANGES IN FUND CASH BALANCES  
FOR THE YEARS ENDED DECEMBER 31, 2008 AND 2007**

	<b>2008</b>	<b>2007</b>
<b>Operating Cash Receipts:</b>		
Charges for Services	\$70,581	\$63,629
Tap-in Fees	11,915	95,227
Miscellaneous	6	14
Total Operating Cash Receipts	82,502	158,870
<b>Operating Cash Disbursements:</b>		
Personal Services	11,335	13,082
Other Contractual Services	22,590	17,290
Office Supplies and Materials	6,022	4,433
Miscellaneous Expenditures	2,550	2,620
Total Operating Cash Disbursements	42,497	37,425
Operating Income	40,005	121,445
<b>Non-Operating Cash Receipts (Disbursements):</b>		
Intergovernmental	11,928	94,302
Interest	4,345	6,834
Capital Outlay	(915)	(201,680)
Total Non-Operating Cash Receipts (Disbursements)	15,358	(100,544)
Net Receipts Over Disbursements	55,363	20,901
Fund Cash Balances, January 1	155,214	134,313
<b>Fund Cash Balances, December 31</b>	<b>\$210,577</b>	<b>\$155,214</b>

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

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**TROY TOWNSHIP WASTEWATER DISTRICT  
ASHLAND COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS  
DECEMBER 31, 2008 AND 2007**

**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 for the Troy Township Wastewater District, Ashland County, Ohio, (the District) as a body corporate and politic. The District was created in November 2001 by the Ashland Court of Common Pleas in accordance with the provisions of Chapter 6119 of the Ohio Revised Code. The District is directed by a five-member Board of Trustees. Board members are appointed by the Troy Township Trustees. The District began charging a user fee in March 2002 to be used toward the local share of connection fees to the sanitary sewer system that is being constructed. The District provides sewer services to residents of the District.

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

**B. Accounting Basis**

These financial statements follow the accounting basis the Auditor of State prescribes or permits. This basis is similar to the cash receipts and disbursements basis of accounting. This basis recognizes receipts when received in cash rather than when earned, and recognizes disbursements when paid rather than when a liability is incurred.

These statements include adequate disclosure of material matters, as the Auditor of State prescribes or permits.

**C. Deposits and Investments**

The accounting basis includes investments as assets. This basis does not report purchases of investments as disbursements or investment sales as receipts. This basis recognizes gains or losses at the time of sale as receipts or disbursements, respectively.

The investment in STAR Ohio is recorded at the share value the State Treasurer reports.

**D. Budgetary Process**

The Ohio Revised Code requires the District to budget annually.

**1. Appropriations**

Budgetary expenditures (that is, disbursements and encumbrances) may not exceed appropriations at the object level of control and appropriations may not exceed estimated resources. Appropriation Authority includes current year appropriations plus encumbrances carried over from the prior year (if any). The Board must annually approve appropriation measures and subsequent amendments.

**2. Estimated Resources**

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

**TROY TOWNSHIP WASTEWATER DISTRICT  
ASHLAND COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS  
DECEMBER 31, 2008 AND 2007  
(Continued)**

**1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

**3. Encumbrances**

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

A summary of 2008 and 2007 budgetary activity appears in Note 3.

**E. Property, Plant and Equipment**

The accounting basis records acquisitions of property, plant, and equipment as capital outlay disbursements when paid. The accompanying financial statements do not include these assets.

**2. EQUITY IN POOLED CASH AND INVESTMENTS**

The District may invest in obligations of the State.

The District maintains a cash and investments pool all funds use. The carrying amount of cash and investments at December 31 follows:

	2008	2007
Demand deposits	\$11,549	(\$469)
STAR Ohio	199,028	155,683
Total deposits and investments	\$210,577	\$155,214

**Deposits:** Deposits are insured by the Federal Depository Insurance Corporation.

**Investments:** Investments in STAR Ohio are evidenced by securities that exist in physical form.

**3. BUDGETARY ACTIVITY**

Budgetary activity for the years ended December 31, 2008 and 2007 is as follows:

Budgeted vs. Actual Receipts		
Fund Type	2008	2007
Budgeted Receipts	\$210,134	\$308,100
Actual Receipts	98,775	260,006
Variance	(\$111,359)	(\$48,094)

**TROY TOWNSHIP WASTEWATER DISTRICT  
ASHLAND COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS  
DECEMBER 31, 2008 AND 2007  
(Continued)**

**3. BUDGETARY ACTIVITY (Continued)**

Budgeted vs. Actual Budgetary Basis Expenditures		
Fund Type	2008	2007
Appropriation Authority	\$94,440	\$216,981
Budgetary Expenditures	43,412	239,105
Variance	\$51,028	(\$22,124)

Contrary to Ohio Rev. Code Section 5705.41(D), the Waste Water District did not certify the availability of funds prior to incurring certain purchase commitments.

Contrary to Ohio Rev. Code Section 5705.41(B), the total expenditures exceeded the total appropriations for 2007.

**4. DEBT**

Debt outstanding at December 31, 2008 was as follows:

	Principal	Interest Rate
Ohio Water Development Authority	\$788,000	4.38%

The District was approved by the United States Department of Agriculture (USDA) for a loan on May 24, 2004 in the principal amount of \$788,000 for the construction of Waste Water treatment facilities. The UDSA refinanced \$300,935 (\$259,474 principal and \$41,461 accrued interest) from OWDA and the District has received draw downs of \$788,000 as of December 31, 2008. The District intends to refinance this loan with revenue bonds early in 2009; therefore, an amortization schedule is not presented.

**5. RETIREMENT SYSTEM**

The District'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 postretirement healthcare, and survivor and disability benefits to participants as the Ohio Revised Code prescribes.

The Ohio Revised Code also prescribes contribution rates. For 2008 and 2007, OPERS members contributed 10 percent and 9.5 percent, respectively, of their gross salaries and the District contributed an amount equal to 14 percent and 13.85 percent, respectively, of participants' gross salaries. The District has paid all contributions required through December 31, 2008.

**6. RISK MANAGEMENT**

The District belongs to the Ohio Government Risk Management Plan (the "Plan"), a non-assessable, unincorporated non-profit association providing a formalized, jointly administered self-insurance risk management program and other administrative services to over 550 Ohio governments ("Members").

**TROY TOWNSHIP WASTEWATER DISTRICT  
ASHLAND COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS  
DECEMBER 31, 2008 AND 2007  
(Continued)**

**6. RISK MANAGEMENT (Continued)**

Pursuant to Section 2744.081 of the Ohio Revised Code, the Plan is a separate legal entity. The Plan provides property, liability, errors and omissions, law enforcement, automobile, excess liability, crime, surety and bond, inland marine and other coverage's, modified for each Member's needs. The Plan pays judgments, settlements and other expenses resulting from covered claims that exceed the Member's deductible.

The Plan issues its own policies and reinsures the Plan with A- VII or better rated carriers, except the Plan retains the lesser of 15 percent or \$37,500 of casualty losses and the lesser of 10 percent or \$100,000 of property losses. Individual Members are only responsible for their self-retention (deductible) amounts, which vary from member to member.

Plan members are responsible to notify the Plan of their intent to renew coverage by their renewal date. If a member chooses not to renew with the Plan, they have no other financial obligation to the Plan, but still need to promptly notify the Plan of any potential claims occurring during their membership period. The former member's covered claims, which occurred during their membership period, remain the responsibility of the Plan.

Settlement amounts did not exceed insurance coverage for the past three fiscal years.

The Pool's audited financial statements conform with generally accepted accounting principles, and reported the following assets, liabilities and retained earnings at December 31, 2007 and 2006 (the latest information available).

	<u><b>2007</b></u>	<u><b>2006</b></u>
Assets	\$11,136,455	\$9,620,148
Liabilities	<u>(4,273,553)</u>	<u>(3,329,620)</u>
Members' Equity	<u>\$6,862,902</u>	<u>\$6,290,528</u>

You can read the complete audited financial statements for The Ohio Government Risk Management Plan at the Plan's website, [www.ohioplan.org](http://www.ohioplan.org).

**7. CONTINGENT LIABILITIES**

Amounts received from grantor agencies are subject to audit and adjustment by the grantor, principally the federal government. Any disallowed costs may require refunding to the grantor. Amounts which may be disallowed, if any, are not presently determinable. However, based on prior experience, management believes such refunds, if any, would not be material.

**8. SUBSEQUENT EVENT**

On January 14, 2009, the District's \$788,000 loan with the Ohio Water Development Authority was refinanced through the issuance of revenue bonds. Payments on the revenue bonds will begin in 2010.



# 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*

Troy Township Wastewater District  
Ashland County  
P.O. Box 55  
Nova, Ohio 44859

To the Board of Trustees:

We have audited the financial statements of the Troy Township Wastewater District, Ashland County, Ohio, (the District) as of and for the years ended December 31, 2008 and 2007, and have issued our report thereon dated May 22, 2009, wherein we noted the District followed accounting practices the Auditor of State 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 the Comptroller General of the United States' *Government Auditing Standards*.

### Internal Control Over Financial Reporting

In planning and performing our audit, we considered the District's internal control over financial reporting as a basis for designing our audit procedures for expressing our opinion on the financial statements, but not to opine on the effectiveness of the District's internal control over financial reporting. Accordingly, we have not opined on the effectiveness of the District's internal control over financial reporting.

Our consideration of internal control over financial reporting was for the limited purpose described in the preceding paragraph and would not necessarily identify all deficiencies in internal control over financial reporting that might be significant deficiencies or material weaknesses. However, as discussed below, we identified 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 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 finding 2008-001 described in the accompanying Schedule of Findings to be a significant deficiency in internal control over financial reporting.

A material weakness is a significant deficiency, or combination of significant deficiencies resulting in more than a remote likelihood that the District's internal control will not prevent or detect a material financial statement misstatement.

Our consideration of 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. We believe the significant deficiency described above is 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 instances of noncompliance or other matters that we must report under *Government Auditing Standards* which are described in the accompanying Schedule of Findings as items 2008-002 and 2008-003.

We also noted a certain noncompliance or other matter not requiring inclusion in this report that we reported to the District's management in a separate letter dated May 22, 2009.

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 management and the Board of Trustees. It is not intended for anyone other than these specified parties.



**Mary Taylor, CPA**  
Auditor of State

May 22, 2009



**TROY TOWNSHIP WASTEWATER DISTRICT  
ASHLAND COUNTY**

**SCHEDULE OF FINDINGS  
DECEMBER 31, 2008 AND 2007**

<b>FINDINGS RELATED TO THE FINANCIAL STATEMENTS REQUIRED TO BE REPORTED IN ACCORDANCE WITH GAGAS</b>
----------------------------------------------------------------------------------------------------------

**FINDING NUMBER 2008-001**

**Material Weakness**

Our testing of the bank reconciliations and draft financial statements revealed the following deficiencies:

- The January 1, 2008, cash fund balance was understated \$250. As a result, the 2008 Charges for Services cash receipts and Contractual Services cash disbursements were understated \$338 and \$588, respectively. These errors were corrected to the financial statements.
- The January 1, 2007, cash fund balance was understated \$4,955. As a result, the 2007 Charges for Services, Interest and Miscellaneous cash receipts were overstated \$2,537, \$924 and \$2,000, respectively and the 2007 Capital Outlay cash disbursements was overstated \$506. The \$2,000 Miscellaneous cash receipts overstatement was due to a bank account transfer posted to the books as a cash transaction. These errors were corrected to the financial statements.
- In 2008, \$481 of Miscellaneous cash receipts was not supported by the District's records. As a result, the amount was reclassified to Charges for Services.

The District should ensure its financial reports' January 1 balances agree to the ending balances of the preceding year and each receipt and disbursement amount is properly presented in the financial statements. Additionally, the District's Board should review cash reconciliations and receipt and disbursements activity to help ensure all activities are properly presented and consistent with their financial expectations. This will help more accurately reflect the District's financial activity and will aid in more accurate financial reporting.

**Officials' Response:** This matter has been corrected. The District will ensure the auditor's are provided with appropriate reports for the next audit.

**FINDING NUMBER 2008-002**

**Noncompliance Finding**

**Ohio Rev. Code Section 5705.41(D)** provides no subdivision or taxing unit shall make any contract or give any order involving the expenditure of money unless there is attached thereto a certificate of the fiscal officer of the subdivision stating the amount required to meet the obligation has been lawfully appropriated for such purpose and is in the treasury or in the process of collection to the credit of an appropriate fund free from any previous encumbrances. This certificate need be signed only by the subdivision's fiscal officer. Every contract made without such a certificate shall be void, and no warrant shall be issued in payment of any amount due thereon.

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.

**FINDING NUMBER 2008-002 (Continued)**

1. **“Then and Now” Certificate** – If the fiscal officer can certify both at the time the contract or order was made (“then”), and at the time the fiscal officer is completing the certification (“now”), 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 Board of Trustees can authorize the drawing of a warrant for the payment of the amount due. The Board of Trustees 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 the expenditure is otherwise lawful. This does not eliminate any otherwise applicable requirement for approval of expenditures by the District.

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

81 percent of expenditures tested were not certified by the Fiscal Officer prior to the purchase commitment being made. It was also found none of the exceptions above were utilized for the items found to be in non-compliance. Failure to properly certify the availability of funds can result in overspending funds and negative cash fund balance.

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 purchase commitments receive prior approval. To improve control over disbursements and to help reduce the possibility of the District’s funds exceeding budgetary spending limitations, the Fiscal Officer should certify the funds are or will be available prior to the obligation by the District. When prior certification is not possible, “then and now” certification should be used.

We recommend the District 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 District 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:** The District has implemented the use of super blanket certificates to address this matter.

**FINDING NUMBER 2008-003**

**Noncompliance Finding**

**Ohio Rev. Code Section 5705.41(B)** indicates no subdivision or taxing unit is to expend money unless it has been appropriated.

At December 31, 2007, total expenditures exceed total appropriations by \$22,124. Additionally, in 2007 there were eleven object level accounts with expenditures in excess of appropriations in amounts ranging from \$46 to \$75,862. The District should periodically compare expenditures to appropriations in total and at the object level to help prevent overspending.

**Officials Response:** The District will monitor the budget to avoid future budget overages.

**TROY TOWNSHIP WASTEWATER DISTRICT  
ASHLAND COUNTY**

**SCHEDULE OF PRIOR AUDIT FINDINGS  
DECEMBER 31, 2008 AND 2007**

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>
2006-001	Noncompliance Citation/Significant Deficiency, Ohio Rev. Code Section 5705.41(D) – 82 percent of expenditures were not properly certified.	No	Not corrected; refer to finding number 2008-002.
2006-002	Material Weakness/Significant Deficiency, Financial Statements – various errors and adjustments were required to the financial statements	No	Partially Corrected; refer to finding number 2008-001.
2006-003	Noncompliance/Significant Deficiency, Ohio Rev. Code Section 5705.41(B) – expenditures exceeded appropriations by \$841,183 at December 31, 2006.	No	Not corrected; refer to finding number 2008-003.
2006-004	Noncompliance Citation/Significant Deficiency, Ohio Rev. Code Section 5705.28(B)(2)(c) – appropriations exceeded estimated resources by \$864,892 at December 31, 2006.	Yes	Finding no longer valid.
2006-005	Ohio Rev. Code Section 5705.42 – Ohio Public Works Commission grant receipts and expenditures were not recorded.	No	Not corrected, comment repeated in management letter.



Mary Taylor, CPA  
Auditor of State

TROY TOWNSHIP WASTEWATER DISTRICT

ASHLAND 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  
JUNE 23, 2009