



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

June 25, 2010

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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, 2009 and 2008. 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.

Instead of the combined funds the accompanying financial statements present, GAAP requires presenting entity wide statements and also presenting the District's larger (i.e. major) funds separately. While the District and the discretely presented component unit 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 Districts 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, 2009 and 2008 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, 2009 and 2008, 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 reserve for encumbrances of the Johnny Appleseed Metropolitan Park District, Allen County, and the discretely presented component unit as of December 31, 2009 and 2008, and its combined 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 June 25, 2010, 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

June 25, 2010

**JOHNNY APPLESEED METROPOLITAN PARK DISTRICT
ALLEN COUNTY**

**COMBINED STATEMENT OF CASH RECEIPTS, CASH DISBURSEMENTS, AND
CHANGES IN FUND CASH BALANCES
ALL GOVERNMENTAL FUND TYPES AND DISCRETELY PRESENTED COMPONENT UNIT
FOR THE YEAR ENDED DECEMBER 31, 2009**

	<u>Governmental Fund Type</u>			Totals (Memorandum Only)
	<u>General</u>	<u>Capital Projects</u>	<u>Component Unit</u>	
Cash Receipts:				
Property and Other Local Taxes	\$957,312			\$957,312
Charges for Services - Fees	112,490			112,490
Gifts and Donations	201,830		\$80,137	281,967
Intergovernmental	509,498	\$858,066		1,367,564
Earnings/Loss on Investments	7,814		(69,944)	(62,130)
Miscellaneous	129,426			129,426
Total Cash Receipts	<u>1,918,370</u>	<u>858,066</u>	<u>10,193</u>	<u>2,786,629</u>
Cash Disbursements:				
Current Disbursements:				
Conservation/Recreation:				
Salaries	779,769		22,000	801,769
Benefits	96,165		3,528	99,693
Supplies	75,573			75,573
Materials	24,756			24,756
Equipment	30,479			30,479
Contracts - Repair	6,310			6,310
Contracts - Services	63,765		1,703	65,468
Rentals	816			816
Advertising and Printing	9,587			9,587
Travel	444			444
Donation to Johnny Appleseed			90,033	
Freedom Flag Project			34,517	
Fiduciary Fees			3,499	
Capital Outlay	482,568	858,066		1,340,634
Other	99,258		3,182	102,440
Total Cash Disbursements	<u>1,669,490</u>	<u>858,066</u>	<u>158,462</u>	<u>2,557,969</u>
Total Receipts Over/(Under) Disbursements	248,880		(148,269)	100,611
Fund Cash Balances, January 1	<u>1,775,993</u>		<u>1,928,124</u>	<u>3,704,117</u>
Fund Cash Balances, December 31	<u>\$2,024,873</u>	<u>\$0</u>	<u>\$1,779,855</u>	<u>\$3,804,728</u>
Reserve for Encumbrances, December 31	<u>\$227,756</u>	<u>\$0</u>	<u>\$0</u>	<u>\$227,756</u>

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

**JOHNNY APPLESEED METROPOLITAN PARK DISTRICT
ALLEN COUNTY**

**COMBINED STATEMENT OF CASH RECEIPTS, CASH DISBURSEMENTS, AND
CHANGES IN FUND CASH BALANCES
ALL GOVERNMENTAL FUND TYPES AND DISCRETELY PRESENTED COMPONENT UNIT
FOR THE YEAR ENDED DECEMBER 31, 2008**

	<u>Governmental Fund Type</u>			Totals (Memorandum Only)
	<u>General</u>	<u>Capital Projects</u>	<u>Component Unit</u>	
Cash Receipts:				
Property and Other Local Taxes	\$1,162,446			\$1,162,446
Charges for Services	125,695			125,695
Gifts and Donations	129,870		\$85,398	215,268
Intergovernmental	395,434	\$78,652		474,086
Earnings on Investments	47,086		55,769	102,855
Miscellaneous	80,632		24	80,656
Total Cash Receipts	<u>1,941,163</u>	<u>78,652</u>	<u>141,191</u>	<u>2,161,006</u>
Cash Disbursements:				
Current Disbursements:				
Conservation/Recreation:				
Salaries	804,885		16,760	821,645
Fringe Benefits	96,753		2,142	98,895
Supplies	89,427			89,427
Materials	23,554			23,554
Equipment	26,959			26,959
Contracts - Repair	5,126			5,126
Contracts - Services	93,163		1,721	94,884
Rentals	709			709
Advertising and Printing	12,322			12,322
Travel	5,970			5,970
Capital Outlay	235,341	78,652		313,993
Donation to Johnny Appleseed			50,000	
Freedom Flag Project			41,717	
Fiduciary Fees			3,882	
Other	303,083		3,457	306,540
Total Cash Disbursements	<u>1,697,292</u>	<u>78,652</u>	<u>119,679</u>	<u>1,800,024</u>
Total Receipts Over/(Under) Disbursements	243,871		21,512	265,383
Fund Cash Balances, January 1	<u>1,532,122</u>		<u>1,906,612</u>	<u>3,438,734</u>
Fund Cash Balances, December 31	<u>\$1,775,993</u>	<u>\$0</u>	<u>\$1,928,124</u>	<u>\$3,704,117</u>
Reserve for Encumbrances, December 31	<u>\$210,653</u>	<u>\$0</u>	<u>\$0</u>	<u>\$210,653</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, 2009 AND 2008**

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 District 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.

The revenues the Foundation 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, 2009 AND 2008
(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. Deposits 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 funds into the following types:

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

The Capital Projects Fund reports all activity for projects spent on behalf of the District by the Ohio Public Works Commission (OPWC). The OPWC granted money to assist in the Bikeway Project.

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, 2009 AND 2008
(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 2009 and 2008 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. DEPOSITS AND INVESTMENTS

Component Unit

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:

	<u>2009</u>	<u>2008</u>
Demand deposits	\$ 232,163	\$ 217,723
Money Market	112,074	48,946
Mutual Funds	1,182,202	1,275,234
Certificates of Deposit	253,416	386,221
Total deposits	<u>\$1,779,855</u>	<u>\$1,928,124</u>

Deposits are insured by the Federal Depository Insurance Corporation or by the Securities Investor Protection Corporation. At December 31, 2009 and 2008, \$884,429 and \$795,567, respectively, of deposits were not insured or collateralized.

**JOHNNY APPLESEED METROPOLITAN PARK DISTRICT
ALLEN COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2009 AND 2008
(Continued)**

3. BUDGETARY ACTIVITY

Budgetary activity for the years ending December 31, 2009 and 2008 follows:

2009 Budgeted vs. Actual Receipts

Fund Type	Budgeted Receipts	Actual Receipts	Variance
General	\$2,202,850	\$1,918,370	(\$284,480)
Capital Projects	858,066	858,066	
Total	\$3,060,916	\$2,776,436	(\$284,480)

2009 Budgeted vs. Actual Budgetary Basis Expenditures

Fund Type	Appropriation Authority	Budgetary Expenditures	Variance
General	\$3,443,323	\$1,897,246	\$1,546,077
Capital Projects	858,066	858,066	
Total	\$4,301,389	\$2,755,312	\$1,546,077

2008 Budgeted vs. Actual Receipts

Fund Type	Budgeted Receipts	Actual Receipts	Variance
General	\$2,132,901	\$1,941,163	(\$191,738)
Capital Projects	78,652	78,652	
Total	\$2,211,553	\$2,019,815	(\$191,738)

2008 Budgeted vs. Actual Budgetary Basis Expenditures

Fund Type	Appropriation Authority	Budgetary Expenditures	Variance
General	\$3,164,309	\$1,907,945	\$1,256,364
Capital Projects	78,652	78,652	
Total	\$3,242,961	\$1,829,293	\$1,256,364

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, 2009 AND 2008
(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 2009 and 2008, OPERS members contributed 10 percent of their gross salaries and the District contributed an amount equaling 14 percent, respectively, of participants' gross salaries. The District has paid all contributions required through December 31, 2009.

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.

7. RELATED TRANSACTIONS

The Park District Foundation is non-profit group that exists and operates toward the betterment of the Johnny Appleseed Metropolitan Park District. This organization is legally separate and is not fiscally dependent upon the District. The amounts granted to the District for the years 2009 and 2008 were \$90,033 and \$50,000, respectively.

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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, 2009 and 2008, and have issued our report thereon dated June 25, 2010, 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 the purpose of expressing our opinion on the financial statements, but not for the purpose of opining 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 was not designed to identify all deficiencies in internal control over financial reporting that might be significant deficiencies or material weaknesses. Therefore, we cannot assure that we have identified all deficiencies, significant deficiencies or material weaknesses. However, as described in the accompanying schedule of findings we identified certain deficiencies in internal control over financial reporting, that we consider material weaknesses.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, when performing their assigned functions, to prevent, or detect and timely correct misstatements. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and timely corrected. We consider findings 2009-001 and 2009-002 described in the accompanying schedule of findings to be material weaknesses.

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*.

We did note certain matters not requiring inclusion in this report that we reported to the District's management in a separate letter dated June 25, 2010.

We intend this report solely for the information and use of management, Board of Commissioners, and others within the District. 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

June 25, 2010

**JOHNNY APPLESEED METROPOLITAN PARK DISTRICT
ALLEN COUNTY**

**SCHEDULE OF FINDINGS
DECEMBER 31, 2009 AND 2008**

FINDINGS RELATED TO THE FINANCIAL STATEMENTS REQUIRED TO BE REPORTED IN ACCORDANCE WITH GAGAS
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FINDING NUMBER 2009-001

Material Weakness - Classifying Revenues and Expenditures

All transactions were posted 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 2009 and 2008:

- During 2008, 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 \$254,495 and \$140,939, respectively rather than as intergovernmental revenue.
- During 2009, a portion of property tax collections were incorrectly posted as intergovernmental revenue, in the amount of \$128,657 rather than as property tax revenue.
- During 2008 and 2009, General Fund Capital Outlay expenditures were incorrectly reported as Other Expenses in the amounts of \$235,341 and \$482,568, respectively.

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 County's (fiscal agent) 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. The above reclassifications have been made to the accompanying financial statements.

Officials' Response:

The officials chose not to respond to this comment.

FINDING NUMBER 2009-002

Material Weakness - Park District Foundation – Accounting Records

Records were maintained on the savings and checking accounts that included the beginning balance, plus detailed revenues minus expenditures and the ending balance. There were no records maintained on the individual securities accounts to track the transaction activity for reporting purposes. In addition, the records presented to support the financial statements were on both cash and an accrual basis.

The possibility exists that the lack of maintaining adequate records that track the cash activity of these accounts 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. In addition, for financial reporting purposes, cash basis financial statements should be prepared and included in the Park District's annual report. The accompanying financial statements have been adjusted to present the Foundation on a cash basis rather than a combination of cash and accrual.

Officials' Response:

The officials chose not to respond to this comment.

**JOHNNY APPLESEED METROPOLITAN PARK DISTRICT
ALLEN COUNTY**

**SCHEDULE OF PRIOR AUDIT FINDINGS
DECEMBER 31, 2009 AND 2008**

Finding Number	Finding Summary	Fully Corrected?	Not Corrected, Partially Corrected; Significantly Different Corrective Action Taken; or Finding No Longer Valid; <i>Explain</i>
2007-001	Proper classification of revenue and expenditures	No	Repeated as Finding 2009-001
2007-002	Park District Foundation – Accounting Records	No	Repeated as Finding 2009-002



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
JULY 20, 2010