



Dave Yost • Auditor of State

**NIMISHILLEN TOWNSHIP
STARK COUNTY**

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Dave Yost • Auditor of State

Nimishillen Township
Stark County
P.O. Box 181
Louisville, Ohio 44641

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.

A handwritten signature in black ink that reads "Dave Yost".

Dave Yost
Auditor of State

July 15, 2011

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Dave Yost • Auditor of State

INDEPENDENT ACCOUNTANTS' REPORT

Nimishillen Township
Stark County
P.O. Box 181
Louisville, Ohio 44641

To the Board of Trustees:

We have audited the accompanying financial statements of Nimishillen Township, Stark County, (the Township) as of and for the years ended December 31, 2010 and 2009. These financial statements are the responsibility of the Township'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 Township 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 require presenting entity wide statements and also presenting the Township's larger (i.e. major) funds separately. While the Township 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 townships to reformat their statements. The Township 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, 2010 and 2009 do not present fairly, in conformity with accounting principles generally accepted in the United States of America, the financial position of the Township as of December 31, 2010 and 2009, or its changes in financial position for the years then ended.

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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 Nimishillen Township, Stark County, as of December 31, 2010 and 2009, and its combined cash receipts and disbursements for the years then ended on the accounting basis Note 1 describes.

The Township 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 July 15, 2011, on our consideration of the Township'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 "Dave Yost". The signature is written in a cursive style with a large, looping "D" and "Y".

Dave Yost
Auditor of State

July 15, 2011

**NIMISHILLEN TOWNSHIP
STARK COUNTY**

**COMBINED STATEMENT OF CASH RECEIPTS, CASH DISBURSEMENTS, AND
CHANGES IN FUND CASH BALANCES
ALL GOVERNMENTAL FUND TYPES
FOR THE YEAR ENDED DECEMBER 31, 2010**

	<u>Governmental Fund Types</u>			Totals (Memorandum Only)
	<u>General</u>	<u>Special Revenue</u>	<u>Debt Service</u>	
Cash Receipts:				
Property and Other Local Taxes	\$161,170	\$1,005,535	\$228,850	\$1,395,555
Charges for Services	0	520,625	0	520,625
Licenses, Permits, and Fees	30,185	0	0	30,185
Intergovernmental	196,547	470,597	0	667,144
Special Assessments	0	17,610	0	17,610
Earnings on Investments	590	126	0	716
Other	1,370	81,371	0	82,741
	<u>389,862</u>	<u>2,095,864</u>	<u>228,850</u>	<u>2,714,576</u>
Total Cash Receipts				
	<u>389,862</u>	<u>2,095,864</u>	<u>228,850</u>	<u>2,714,576</u>
Cash Disbursements:				
Current:				
General Government	343,968	0	0	343,968
Public Safety	99,822	1,087,883	0	1,187,705
Public Works	8,635	724,527	0	733,162
Contract Services	0	24,748	0	24,748
Capital Outlay	0	55,736	0	55,736
Debt Service:				
Redemption of Principal	0	0	130,000	130,000
Interest and Other Fiscal Charges	0	0	98,850	98,850
	<u>452,425</u>	<u>1,892,894</u>	<u>228,850</u>	<u>2,574,169</u>
Total Cash Disbursements				
	<u>452,425</u>	<u>1,892,894</u>	<u>228,850</u>	<u>2,574,169</u>
Total Cash Receipts Over/(Under) Cash Disbursements	<u>(62,563)</u>	<u>202,970</u>	<u>0</u>	<u>140,407</u>
Fund Cash Balances, January 1	<u>190,816</u>	<u>252,207</u>	<u>0</u>	<u>443,023</u>
Fund Cash Balances, December 31	<u><u>\$128,253</u></u>	<u><u>\$455,177</u></u>	<u><u>\$0</u></u>	<u><u>\$583,430</u></u>
Reserve for Encumbrances, December 31	<u><u>\$3,395</u></u>	<u><u>\$31,192</u></u>	<u><u>\$0</u></u>	<u><u>\$34,587</u></u>

**NIMISHILLEN TOWNSHIP
STARK COUNTY**

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

	<u>Governmental Fund Types</u>			Totals (Memorandum Only)
	<u>General</u>	<u>Special Revenue</u>	<u>Debt Service</u>	
Cash Receipts:				
Property and Other Local Taxes	\$162,715	\$820,538	\$248,750	\$1,232,003
Charges for Services	0	509,010	0	509,010
Licenses, Permits, and Fees	31,770	0	0	31,770
Intergovernmental	176,221	450,362	0	626,583
Special Assessments	0	18,036	0	18,036
Earnings on Investments	882	171	0	1,053
Other	1,296	26,714	0	28,010
	<u>372,884</u>	<u>1,824,831</u>	<u>248,750</u>	<u>2,446,465</u>
Total Cash Receipts				
	<u>372,884</u>	<u>1,824,831</u>	<u>248,750</u>	<u>2,446,465</u>
Cash Disbursements:				
Current:				
General Government	361,163	0	0	361,163
Public Safety	102,929	1,106,226	0	1,209,155
Public Works	48,482	663,552	0	712,034
Health	250	0	0	250
Capital Outlay	20,000	0	0	20,000
Debt Service:				
Redemption of Principal	0	0	145,064	145,064
Interest and Other Fiscal Charges	0	0	104,050	104,050
	<u>532,824</u>	<u>1,769,778</u>	<u>249,114</u>	<u>2,551,716</u>
Total Cash Disbursements				
	<u>532,824</u>	<u>1,769,778</u>	<u>249,114</u>	<u>2,551,716</u>
Total Cash Receipts (Under) Cash Disbursements	<u>(159,940)</u>	<u>55,053</u>	<u>(364)</u>	<u>(105,251)</u>
Fund Cash Balances, January 1	<u>350,756</u>	<u>197,154</u>	<u>364</u>	<u>548,274</u>
Fund Cash Balances, December 31	<u><u>\$190,816</u></u>	<u><u>\$252,207</u></u>	<u><u>\$0</u></u>	<u><u>\$443,023</u></u>

**NIMISHILLEN TOWNSHIP
STARK COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2010 AND 2009**

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 Nimishillen Township, Stark County, (the Township) as a body corporate and politic. A publicly-elected three-member Board of Trustees directs the Township. The Township provides road and bridge maintenance, fire protection and emergency medical services.

The Township's management believes these financial statements present all activities for which the Township 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 Township 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. Deposits and Investments

The Township'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 Township values the repurchase agreement at cost.

D. Fund Accounting

The Township uses fund accounting to segregate cash and investments that are restricted as to use. The Township 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 Township had the following significant Special Revenue Fund:

Fire District Fund - This fund receives voted millage, donations and fees to provide and maintain firefighting equipment, buildings, sites and services for operations of the Township Fire Department.

**NIMISHILLEN TOWNSHIP
STARK COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2010 AND 2009
(Continued)**

1. Summary of Significant Accounting Policies (Continued)

D. Fund Accounting (Continued)

3. Debt Service Funds

These funds account for resources the Township accumulates to pay bond and note debt. The Township had the following significant Debt Service Fund:

General Bond-Note Retirement Fund – This fund is used to accumulate resources for the payment of principal and interest on the Township’s debt obligations.

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 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 Township 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 2010 and 2009 budgetary activity appears in Note 3.

F. Property, Plant, and Equipment

The Township 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.

**NIMISHILLEN TOWNSHIP
STARK COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2010 AND 2009
(Continued)**

2. Equity in Pooled Deposits and Investments

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

	2010	2009
Total Deposits:		
Demand deposits	(\$66,570)	(\$6,977)
Total Investments:		
Repurchase agreement	650,000	450,000
Total deposits and investments	\$583,430	\$443,023

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

Investments: The Township's financial institution transfers securities to the Township's agent to collateralize repurchase agreements. The securities are not in the Township's name.

3. Budgetary Activity

Budgetary activity for the years ending December 31, 2010 and 2009 follows:

2010 Budgeted vs. Actual Receipts

	Budgeted Receipts	Actual Receipts	Variance
General	\$398,000	\$389,862	(\$8,138)
Special Revenue	2,130,000	2,095,864	(34,136)
Debt Service	228,850	228,850	0
Total	\$2,756,850	\$2,714,576	(\$42,274)

2010 Budgeted vs. Actual Budgetary Basis Expenditures

	Appropriation Authority	Budgetary Expenditures	Variance
General	\$583,800	\$455,820	\$127,980
Special Revenue	2,252,300	1,924,086	328,214
Debt Service	228,850	228,850	0
Total	\$3,064,950	\$2,608,756	\$456,194

**NIMISHILLEN TOWNSHIP
STARK COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2010 AND 2009
(Continued)**

3. Budgetary Activity (Continued)

2009 Budgeted vs. Actual Receipts			
Fund Type	Budgeted Receipts	Actual Receipts	Variance
General	\$411,258	\$372,884	(\$38,374)
Special Revenue	1,871,871	1,824,831	(47,040)
Debt Service	251,797	248,750	(3,047)
Total	\$2,534,925	\$2,446,465	(\$88,460)

2009 Budgeted vs. Actual Budgetary Basis Expenditures			
Fund Type	Appropriation Authority	Budgetary Expenditures	Variance
General	\$729,600	\$532,824	\$196,776
Special Revenue	1,844,283	1,769,778	74,505
Debt Service	251,797	249,114	2,683
Total	\$2,825,680	\$2,551,716	\$273,964

4. Property Tax

Real property taxes become a lien on January 1 preceding the October 1 date for which the Trustees 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 Township.

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 Township.

5. Debt

Debt outstanding at December 31, 2010 was as follows:

	Principal	Interest Rate
Fire Station Construction Bonds	\$2,020,000	3.65 - 5.00%
Capital Lease	14,723	
Total	\$2,034,723	

**NIMISHILLEN TOWNSHIP
STARK COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2010 AND 2009
(Continued)**

5. Debt (Continued)

The Long Term General Obligation Fire Station Construction Bonds were issued for the purpose of paying costs of constructing and reconstructing, renovations and other improvements to Fire Station No. 2, constructing, furnishing, equipping and otherwise improving fire station improvements, with related dispatch, tower and site improvements and paying the costs of acquiring ambulances. These Bonds are being repaid in semiannual installments, including interest ranging from 3.65% to 5.00%. The final payment is due on December 1, 2025.

The Capital Lease relates to the purchase of a wheel loader.

Amortization of the above debt, including interest, is scheduled as follows:

Year ending December 31:	Capital Lease	Fire Station Construction Bonds
2011	15,474	223,650
2012		228,450
2013		222,850
2014		182,250
2015		183,050
2016-2020		903,900
2021-2025		900,750
Total	\$15,474	\$2,844,900

6. Retirement Systems

The Township has a full-time dispatcher who belongs to the Police and Fire Pension Fund (OP&F). Other employees belong to the Ohio Public Employees Retirement System (OPERS). OP&F and OPERS are cost-sharing, multiple-employer plans. The Ohio Revised Code prescribes these plans' benefits, which include postretirement healthcare and survivor and disability benefits.

The Ohio Revised Code also prescribes contribution rates. For 2010 and 2009, OP&F participants contributed 10% of their wages. For 2010 and 2009, the Township contributed to OP&F an amount equal to 24% of full-time wages. For 2010 and 2009, OPERS members contributed 10% of their gross salaries and the Township contributed an amount equaling 14% of participants' gross salaries. The Township has paid all contributions required through December 31, 2010.

Firefighters employed prior to August of 1992 had the option of continuing with OPERS or participating in the Social Security Retirement System. Firefighters employed after August of 1992 belong to the Social Security Retirement System. The Township contributed an amount equal to 6.2% of the participants' gross salaries in 2010 and 2009 to the Social Security Retirement System.

**NIMISHILLEN TOWNSHIP
STARK COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2010 AND 2009
(Continued)**

7. Risk Management

Commercial Insurance

The Township has obtained commercial insurance for the following risks:

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

The Township also provides health insurance and dental coverage to full-time employees through a private carrier.



Dave Yost • Auditor of State

INDEPENDENT ACCOUNTANTS' REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS REQUIRED BY GOVERNMENT AUDITING STANDARDS

Nimishillen Township
Stark County
P.O. Box 181
Louisville, Ohio 44641

To the Board of Trustees:

We have audited the financial statements of Nimishillen Township, Stark County, (the Township) for the years ended December 2010 and 2009, and have issued our report thereon dated July 15, 2011, wherein we noted the Township 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 Township'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 Township's internal control over financial reporting. Accordingly, we have not opined on the effectiveness of the Township's internal control over financial reporting.

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 combination of deficiencies in internal control such that there is a reasonable possibility that material financial statement misstatement will not be prevented, or detected and timely corrected.

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 deficiencies in internal control that might be deficiencies, 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. However, we identified a certain deficiency in internal control over financial reporting, described in the accompanying schedule of findings that we consider a significant deficiency in internal control over financial reporting. We consider finding 2010-001 to be a significant deficiency. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

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Compliance and Other Matters

As part of reasonably assuring whether the Township's financial statements are free of material misstatement, we tested its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could directly and materially affect the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit and accordingly, we do not express an opinion. The results of our tests disclosed no instances of noncompliance or other matters we must report under *Government Auditing Standards*.

The Township's response to the finding identified in our audit is described in the accompanying Schedule of Findings. We did not audit the Township's response and, accordingly, we express no opinion on it.

We did note certain matters not requiring inclusion in this report that we reported to the Township's management in a separate letter dated July 15, 2011.

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



Dave Yost
Auditor of State

July 15, 2011

NIMISHILLEN TOWNSHIP
STARK COUNTY

SCHEDULE OF FINDINGS

DECEMBER 31, 2010 AND 2009

FINDINGS RELATED TO THE FINANCIAL STATEMENTS
REQUIRED TO BE REPORTED IN ACCORDANCE WITH GAGAS

1. Receipt Misclassifications

<i>Finding Number</i>	2010-001
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SIGNIFICANT DEFICIENCY

Throughout the audit period we noted several items were not properly classified by the Township. Such items included:

* Estate tax receipts (\$49,912 in 2010 and \$23,791 in 2009) were posted to the estate tax line item but rolled into taxes rather than intergovernmental and at the net amount instead of the gross amount on the financial statements;

* Homestead and rollback revenue (\$27,864 for the general fund and \$207,393 for the special revenue funds during 2010) were posted as property taxes rather than intergovernmental.

* Property tax revenue (\$98,985 in 2010) for the debt service fund was posted to earnings on investments.

* Time Warner Franchise Fees (\$21,684 in 2010 and \$24,413 in 2009) for the general fund was posted to other revenue instead of license, permits and fees.

These reclassifications have been posted to the financial statements.

The Township Fiscal Officer should review the monthly financial report to help ensure recorded receipts/expenditures are posted to the proper account or line item based on the type of activity. In addition, the Township's annual report should be reviewed for accuracy and consistency with prior reports. This will help provide the Township with fairly presented statements and the ability to analyze financial information in a consistent manner.

Official's Response: System has been updated to correct errors.

**NIMISHILLEN TOWNSHIP
STARK COUNTY**

**SCHEDULE OF PRIOR AUDIT FINDINGS
DECEMBER 2010 AND 2009**

Finding Number	Finding Summary	Fully Corrected?	Not Corrected, Partially Corrected; Significantly Different Corrective Action Taken; or Finding No Longer Valid; <i>Explain</i>
2008-001	Receipt Misclassifications - Throughout the audit period we noted several items were not properly classified by the Township.	No	Not Corrected; repeated as finding number 2010 – 001.
2008-002	Ohio Revised Code Section 5705.10 - The Township received levy revenue from a fire district levy and recorded the revenue in the Road District Fund in the amount of \$31,578	Yes	Partially Corrected; refer to Management Letter.



Dave Yost • Auditor of State

NIMISHILLEN TOWNSHIP

STARK 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 13, 2011**