



Mary Taylor, CPA
Auditor of State

PIC-A-FAY JOINT FIRE DISTRICT
PICKAWAY COUNTY

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Mary Taylor, CPA
Auditor of State

Pic-A-Fay Joint Fire District
Pickaway County
P.O. Box 385
New Holland, Ohio 43145

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 statement due to an interpretation from the American Institute of Certified Public Accountants (AICPA). While AOS does not legally require your District to prepare a financial statement pursuant to Generally Accepted Accounting Principles (GAAP), the AICPA interpretation requires auditors to formally acknowledge that you did not prepare your financial statement in accordance with GAAP. Our Report includes an adverse opinion relating to GAAP presentation and measurement requirements, but does not imply the amounts the statement presents are misstated under the non-GAAP basis you follow. The AOS report also includes an opinion on the financial statement you prepared using the cash basis and financial statement format the AOS permits.

Mary Taylor

Mary Taylor, CPA
Auditor of State

August 27, 2008

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Mary Taylor, CPA

Auditor of State

INDEPENDENT ACCOUNTANTS' REPORT

Pic-A-Fay Joint Fire District
Pickaway County
P.O. Box 385
New Holland, Ohio 43145

To the Board of Trustees:

We have audited the accompanying financial statement of Pic-A-Fay Joint Fire District, Pickaway County, Ohio (the District) as of and for the years ended December 31, 2007 and 2006. This financial statement is the responsibility of the District's management. Our responsibility is to express an opinion on the financial statement 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 statement is free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statement. 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 the financial statement 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 statement of the variances between these regulatory accounting practices and GAAP, we presume they are material.

GAAP require presenting entity wide statement and also presenting the District's larger (i.e. major) funds separately. While the District does not follow GAAP, generally accepted auditing standards requires us to include the following paragraph if the statement do not substantially conform to GAAP presentation requirements. The Auditor of State permits, but does not require Districts to reformat their statement. 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 statement referred to above for the years ended December 31, 2007 and 2006 does 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, 2007 and 2006, or its changes in financial position for the years then ended.

Also, in our opinion, the financial statement referred to above presents fairly, in all material respects, the cash balance of the Pic-A-Fay Joint Fire District, Pickaway County, Ohio 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 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 statement.

In accordance with *Government Auditing Standards*, we have also issued our report dated August 27, 2008, 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 cursive script that reads "Mary Taylor".

Mary Taylor, CPA
Auditor of State

August 27, 2008

**PIC A FAY JOINT FIRE DISTRICT
PICKAWAY COUNTY**

**STATEMENT OF CASH RECEIPTS, CASH DISBURSEMENTS, AND
CHANGES IN CASH BALANCE
FOR THE YEARS ENDED DECEMBER 31, 2007 AND DECEMBER 31, 2006**

	2,007	2,006
Cash Receipts:		
Property and Other Local Taxes	\$ 49,513	\$ 46,546
Intergovernmental	24,700	7,276
Earnings on Investments	306	210
Miscellaneous	11,143	189
Total Cash Receipts	85,662	54,221
Cash Disbursements:		
Current Disbursements:		
Security of Persons and Property	77,563	43,992
Capital Outlay	77,250	4,825
Total Cash Disbursements	154,813	48,817
Total Receipts Over/(Under) Disbursements	(69,151)	5,404
Other Financing Receipts / (Disbursements):		
Proceeds of Loan	72,250	-
Excess of Cash Receipts and Other Financing Receipts Over Cash Disbursements	3,099	5,404
Fund Cash Balances, January 1	27,330	21,926
Fund Cash Balances, December 31	\$ 30,429	\$ 27,330

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

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**PIC-A-FAY JOINT FIRE DISTRICT
PICKAWAY COUNTY**

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

1. Summary of Significant Accounting Policies

A. Description of the Entity

The constitution and laws of the State of Ohio establish the rights and privileges of the Pic-A-Fay Joint Fire District, Pickaway County, Ohio (the District) as a body corporate and politic. A four-member Board of Trustees governs the District. One board member is appointed by each political subdivision within the District. Those subdivisions are Perry Township (Pickaway County), Marion Township (Fayette County) and the Village of New Holland (Pickaway County). The District provides fire protection within the District.

The District's management believes the financial statement presents all activities for which the District is financially accountable.

B. Accounting Basis

The financial statement follows 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).

The statement includes adequate disclosure of material matters, as the Auditor of State prescribes or permits.

C. Cash and Investments

The District has one checking account and had no investments during the audit period.

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 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. Appropriations lapse at year end.

2. Estimated Resources

Estimated resources include estimates of cash to be received (budgeted receipts) plus cash as of January 1. The County Budget Commission must also approve estimated resources.

**PIC-A-FAY JOINT FIRE DISTRICT
PICKAWAY COUNTY**

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

1. Summary of Significant Accounting Policies (Continued)

E. Budgetary Process (Continued)

3. Encumbrances

The Ohio Revised Code requires the District to reserve (encumber) appropriations when individual commitments are made. The District did not follow the encumbrance method of accounting.

A summary of 2007 and 2006 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 statement does not report these items as assets.

2. Equity in Pooled Cash and Investments

The Ohio Revised Code prescribes allowable deposits and investments. The carrying amount of cash at December 31 was as follows:

	2007	2006
Demand deposits	\$30,429	\$27,330

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

3. 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	\$83,316	\$157,912	\$74,596
Total	\$83,316	\$157,912	\$74,596

2007 Budgeted vs. Actual Budgetary Basis Expenditures			
Fund Type	Appropriation Authority	Budgetary Expenditures	Variance
General	\$0	\$154,813	(\$154,813)
Total	\$0	\$154,813	(\$154,813)

**PIC-A-FAY JOINT FIRE DISTRICT
PICKAWAY COUNTY**

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

3. Budgetary Activity (Continued)

2006 Budgeted vs. Actual Receipts			
Fund Type	Budgeted Receipts	Actual Receipts	Variance
General	\$49,116	\$54,221	\$5,105
Total	\$49,116	\$54,221	\$5,105

2006 Budgeted vs. Actual Budgetary Basis Expenditures			
Fund Type	Appropriation Authority	Budgetary Expenditures	Variance
General	\$45,000	\$48,817	(\$3,817)
Total	\$45,000	\$48,817	(\$3,817)

Contrary to the Ohio law, expenditures exceeded appropriations for the year ended December 31, 2007. Also contrary to Ohio law, the District did not file their appropriation measure with the County Auditor.

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 statement includes 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, 2007 was as follows:

	Principal	Interest Rate
Commercial Loan	72,250	6.00%
Total	\$72,250	

**PIC-A-FAY JOINT FIRE DISTRICT
PICKAWAY COUNTY**

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

5. Debt (Continued)

The District obtained a commercial loan in December 2007 to purchase a used pumper fire truck. The loan will be repaid in twenty quarterly payments of \$4,227.33 beginning on March 21, 2008. The loan is to mature on December 21, 2012. Amortization of the above debt, including interest, is scheduled as follows:

Year ending December 31, 2007:	Commerical Promissory Note
2008	16,909
2009	16,909
2010	16,909
2011	16,909
2012	16,909
Total	<u><u>\$84,547</u></u>

6. Retirement System

The District's one full time employee participates in the Ohio Public Employees Retirement System (OPERS). OPERS is a cost-sharing, multiple-employer plan. The Ohio Revised Code prescribes the plans 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 wages. The district contributed an amount equal to 13.85 and 13.7 percent of participants gross salaries. The District has paid all contributions required through December 31, 2007.

7. Risk Management

Commercial Insurance

The District has obtained commercial insurance for the following risks:

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



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*

Pic-A-Fay Joint Fire District
Pickaway County
P.O. Box 385
New Holland, Ohio 43145

To the District Board of Trustees:

We have audited the financial statement of the Pic-A-Fay Joint Fire District, Pickaway County, Ohio (the District) as of and for the years ended December 31, 2007 and 2006, and have issued our report thereon dated August 27, 2008, 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 expressing our opinion on the financial statement, 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 certain deficiencies in internal control over financial reporting that we consider significant deficiencies.

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 the following deficiencies described in the accompanying schedule of findings to be significant deficiencies in internal control over financial reporting: 2007-001 and 2007-005.

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. However, of the significant deficiencies described above, we believe finding number 2007-005 is also a material weakness.

We also noted certain internal control matters that we reported to the District's management in a separate letter dated August 27, 2008.

Compliance and Other Matters

As part of reasonably assuring whether the District's financial statement is 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 2007-002 through 2007-005.

We also noted certain noncompliance or other matters that we reported to the District's management in a separate letter dated August 27, 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 27, 2008

PIC-A-FAY JOINT FIRE DISTRICT
PICKAWAY COUNTY

SCHEDULE OF FINDINGS
DECEMBER 31, 2007 AND 2006

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

FINDING NUMBER 2007-001

Electronic Data Files – Significant Deficiency

The District does not have procedures in place to perform periodic back ups of electronic data files on its computer system used to account for transactions and generate periodic financial reports.

Due to a failure of its computer system the District lost all electronic data files containing financial data for 2006 and 2007. Since the District had no back up procedures in place, printed reports and the District's checkbook register were used to prepare 2006 and 2007 financial statements. If these records were not maintained or could not be located, the District would have had no data to prepare financial statements for 2006 and 2007.

Failure to maintain back up copies of electronic records subjects the District to the possibility of loss of electronic data used to prepare its financial statements and perform monitoring of financial activities.

We recommend the District implement procedures to periodically back up its electronic data files to ensure information is available to prepare its financial statements. Back up media should be maintained at a remote location to ensure its protection.

FINDING 2007-002

Noncompliance Citation

Certifying Funds Prior to Expenditure

Ohio Rev. Code § 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.

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 District can authorize the drawing of a warrant for the payment of the amount due. The District has thirty days from the receipt of the "then and now" certificate to approve payment by ordinance or resolution.

PIC-A-FAY JOINT FIRE DISTRICT
PICKAWAY COUNTY

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

FINDINGS RELATED TO THE FINANCIAL STATEMENT
REQUIRED TO BE REPORTED IN ACCORDANCE WITH GAGAS (Continued)

FINDING NUMBER 2007-002 (Continued)

Noncompliance Citation (Continued)

Certifying Funds Prior to Expenditure (Continued)

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 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.

The District did not certify the availability of funds prior to commitment for any expenditures in 2006 or 2007, and there was no evidence that the District 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 District’s funds exceeding budgetary spending limitations, we recommend that the Treasurer certify that the funds are or will be available prior to 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.

**PIC-A-FAY JOINT FIRE DISTRICT
PICKAWAY COUNTY**

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

**FINDINGS RELATED TO THE FINANCIAL STATEMENT
REQUIRED TO BE REPORTED IN ACCORDANCE WITH GAGAS (Continued)**

FINDING NUMBER 2007-003

Non-Compliance

Withholding State Income Taxes

Ohio Rev. Code § 5747.06(A) provides that a political subdivision of the State making a payment of any compensation to an employee who is a taxpayer shall deduct and withhold an income tax, as provided in Chapter 5747. The method of determining the amount to be withheld shall be prescribed by the rule of the Tax Commissioner. Ohio Admin. Code Section 5703-7-06 states that, before taxes are withheld, an IT-4 form should also be on file for all employees.

There was not an IT-4 form on file for the Clerk and no state taxes were withheld from her salary. The Clerk was paid \$1,800 for both 2007 and 2006.

We recommend the Clerk complete and maintain an IT-4 form. Deductions for state taxes should be taken according to the information contained on the IT-4 form. If this matter is not remedied by the next audit, a referral letter may be sent to the State of Ohio Department of Taxation.

FINDING NUMBER 2007-004

Non-Compliance

Withholding of Medicare

26 U.S.C. Section 3102(a) requires that mandatory Medicare coverage be deducted from the wages of District officials and employees hired after March 31, 1986. The District is required to also remit matching amounts of those paying Medicare coverage.

Medicare was not deducted from the Clerk's wages during the audit period, and the employer portion was also not remitted. The Clerk was paid \$1,800 for both 2007 and 2006.

We recommend the mandatory Medicare coverage be deducted from the Clerk's gross wages and this amount be remitted with the employer share as required.

FINDING NUMBER 2007-005

Appropriations – Non-Compliance Citation/Material Weakness

Ohio Rev. Code Section 5705.39 provides that no appropriation measure is effective until the county auditor files a certificate that the total appropriations from each fund do not exceed the total official estimate or amended official estimate. Ohio Rev. Code Section 5705.41B prohibits expenditures of money unless it has been appropriated; therefore, expenditures shall not exceed the appropriated amount set by the governing body.

**PIC-A-FAY JOINT FIRE DISTRICT
PICKAWAY COUNTY**

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

<p>FINDINGS RELATED TO THE FINANCIAL STATEMENT REQUIRED TO BE REPORTED IN ACCORDANCE WITH GAGAS (Continued)</p>
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FINDING NUMBER 2007-005 (Continued)

Appropriations – Non-Compliance Citation/Material Weakness (Continued)

The District adopted a 2007 appropriation measure in their minute record. However, the District did not maintain a printed copy nor file a copy with the county auditor. In addition, due to a failure of its computer system the District lost all electronic data files, including the appropriation measure. Consequently, the District was unable to support the appropriations reported in the footnotes. The County Auditor was unable to issue the above noted certificate making the approved appropriations ineffective and therefore, all 2007 expenditures exceeded appropriations.

The District's budgetary disclosures for appropriations in the footnotes have been adjusted to zero as a result.

We recommend the District annually file its appropriation measure with the County Auditor, and maintain a printed copy in the minute record.

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

**PIC-A-FAY JOINT FIRE DISTRICT
PICKAWAY COUNTY**

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

Finding Number	Finding Summary	Fully Corrected?	Not Corrected, Partially Corrected; Significantly Different Corrective Action Taken; or Finding No Longer Valid; <i>Explain</i>
2005-001	Ohio Revised Code 5705.41(D) -Certifying Funds Prior to Expenditure	No	Reissued as 2007-002
2005-002	Ohio Revised Code 5705.41(B) - Expenditures in Excess of Appropriations	No	Reissued in management letter for 2006; reissued within Finding 2007-005 for 2007.



Mary Taylor, CPA
Auditor of State

PIC-A-FAY JOINT FIRE DISTRICT

PICKAWAY 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
OCTOBER 2, 2008**