

***NEWCOMERSTOWN PUBLIC LIBRARY
TUSCARAWAS COUNTY, OHIO***

AUDIT REPORT

FOR THE YEARS ENDED DECEMBER 31, 2005 & 2004

Charles E. Harris and Associates, Inc.
Certified Public Accountants and Government Consultants



**Auditor of State
Betty Montgomery**

Board of Trustees
Newcomerstown Public Library
123 N. Bridge Street
Newcomerstown, Ohio 43832

We have reviewed the *Report of Independent Accountants* of the Newcomerstown Public Library, Tuscarawas County, prepared by Charles E. Harris & Associates, Inc., for the audit period January 1, 2004 through December 31, 2005. Based upon this review, we have accepted these reports in lieu of the audit required by Section 117.11, Revised Code. The Auditor of State did not audit the accompanying financial statements and, accordingly, we are unable to express, and do not express an opinion on them.

The financial statements in the attached report are presented in accordance with a regulatory basis of accounting prescribed or permitted by the Auditor of State. Due to a February 2, 2005 interpretation from the American Institute of Certified Public Accountants (AICPA), modifications were required to the *Report of Independent Accountants* on your financial statements. While the Auditor of State 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. The attached report includes an opinion relating to GAAP presentation and measurement requirements, but does not imply the statements are misstated under the non-GAAP regulatory basis. The *Report of Independent Accountants* also includes an opinion on the financial statements using the regulatory format the Auditor of State permits.

Our review was made in reference to the applicable sections of legislative criteria, as reflected by the Ohio Constitution, and the Revised Code, policies, procedures and guidelines of the Auditor of State, regulations and grant requirements. The Newcomerstown Public Library is responsible for compliance with these laws and regulations.

A handwritten signature in cursive script that reads "Betty Montgomery".

BETTY MONTGOMERY
Auditor of State

August 28, 2006

This Page is Intentionally Left Blank.

**NEWCOMERSTOWN PUBLIC LIBRARY
TUSCARAWAS COUNTY, OHIO
Audit Report
For the Years Ended December 31, 2005 & 2004**

TABLE OF CONTENTS

<u>Title</u>	<u>Page</u>
Report of Independent Accountants	1 - 2
Combined Statement of Cash Receipts, Cash Disbursements, and Changes in Fund Cash Balances - All Governmental Fund Types - For the Year Ended December 31, 2005	3
Combined Statement of Cash Receipts, Cash Disbursements, and Changes in Fund Cash Balances - All Governmental Fund Types and Similar Fiduciary Funds - For the Year Ended December 31, 2004	4
Notes to the Financial Statements	5 - 10
Report on Internal Control Over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Required by <i>Government Auditing Standards</i>	11 - 12
Status of Prior Audit's Citations and Recommendations	13

Charles E. Harris & Associates, Inc.
Certified Public Accountants

Rockefeller Building
614 W Superior Ave Ste 1242
Cleveland OH 44113-1306
Phone - (216) 575-1630
Fax - (216) 436-2411

REPORT OF INDEPENDENT ACCOUNTANTS

**Board of Trustees
Newcomerstown Public Library
Newcomerstown, Ohio 43832**

We have audited the accompanying financial statements of the Newcomerstown Public Library, Tuscarawas County, (the Library), as of and for the years ended December 31, 2005 and 2004, as listed in the table of contents. These financial statements are the responsibility of the Library'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 *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about 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 that our audit provides a reasonable basis for our opinion.

As discussed in Note 1, the Library prepares its financial statements on a basis of accounting prescribed or permitted by the Auditor of State. 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 accounting principles generally accepted in the United States of America, we presume they are material.

Revisions to GAAP would require the Library to reformat its financial statement presentation and make other changes effective for the years ended December 31, 2005 and 2004. Instead of the combined funds the accompanying financial statements present for 2005 and 2004, the revisions require presenting entity wide statements and also to present its larger (i.e. major) funds separately for 2005 and 2004. While the Library does not follow GAAP, generally accepted auditing standards requires us to include the following paragraph if the statements do not substantially conform to the new GAAP presentation requirements. The Auditor of State permits, but does not require governments to reformat their statements. The Library has elected not to reformat its statements. Since this Library does not use GAAP to measure financial statement amounts, 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 do not present fairly, in conformity with accounting principles generally accepted in the United States of America, the financial position of the Library as of December 31, 2005 and 2004, 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 of the Library, as of December 31, 2005 and 2004, and the combined receipts, disbursements, and changes in fund cash balances for the years then ended in conformity with the basis of accounting described in Note 1.

The aforementioned revision to generally accepted accounting principles also requires the Library to include Management's Discussion and Analysis for the years ended December 31, 2005 and 2004. The Library 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 a report dated June 30, 2006 on our consideration of the Library's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts, grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* and should be read in conjunction with this report in considering the results of our audit.

***Charles E. Harris & Associates, Inc.*
June 30, 2006**

NEWCOMERSTOWN PUBLIC LIBRARY
Tuscarawas County, Ohio
Combined Statement of Cash Receipts, Cash Disbursements, and
Changes in Fund Cash Balances - All Governmental Fund Types
For the Year Ended December 31, 2005

	Governmental Fund Types			Total Memorandum Only
	General	Debt Service	Capital Projects	
Cash Receipts:				
Property and Other Local Taxes	\$ 48,584	-	-	\$ 48,584
Other Government Grants-In-Aid	316,734	-	-	316,734
Patron Fines and Fees	8,765	-	-	8,765
Contributions, Gifts and Donations	3,846	-	-	3,846
Earnings on Investments	969	\$ 110	\$ 1,589	2,668
Rental	8,002	-	-	8,002
Refunds	12,531	-	-	12,531
Miscellaneous Revenue	261	-	-	261
Total Cash Receipts	399,692	110	1,589	401,391
Cash Disbursements:				
Current:				
Salaries	167,546	-	-	167,546
Employee Benefits	44,114	-	-	44,114
Purchased and Contractual Services	40,073	-	-	40,073
Library Materials and Information	54,607	-	-	54,607
Supplies	14,517	-	-	14,517
Miscellaneous	16,763	-	-	16,763
Capital Outlay	4,036	-	2,808	6,844
Debt Service:				
Redemption of Principal	-	9,100	-	9,100
Interest & Other Fiscal Charges	-	15,077	-	15,077
Total Cash Disbursements	341,656	24,177	2,808	368,641
Total Cash Receipts Over/(Under) Cash Disbursements	58,036	(24,067)	(1,219)	58,036
Other Financing Sources (Uses):				
Sale of Fixed Asset	100	-	-	100
Transfers-In	-	34,300	-	34,300
Transfers-Out	(34,300)	-	-	(34,300)
Total Other Financing Sources (Uses)	(34,200)	34,300	-	100
Excess of Cash Receipts and Other Financing Sources Over/(Under) Cash Disbursements and Other Uses	23,836	10,233	(1,219)	58,136
Fund Cash Balance, January 1	95,415	8,011	71,925	175,351
Fund Cash Balance, December 31	\$ 119,251	\$ 18,244	\$ 70,706	\$ 208,201

See accompanying Notes to the Financial Statements.

NEWCOMERSTOWN PUBLIC LIBRARY
Tuscarawas County, Ohio
Combined Statement of Cash Receipts, Cash Disbursements, and Changes in Fund
Cash Balances - All Governmental Fund Types and Similar Fiduciary Funds
For the Year Ended December 31, 2004

	Governmental Fund Types			Fiduciary Fund Type	Total Memorandum Only
	General	Debt Service	Capital Projects	Expendable Trust	
Cash Receipts:					
Property and Other Local Taxes	\$ 46,014	-	-	-	\$ 46,014
Other Government Grants-In-Aid	317,508	-	-	-	317,508
Patron Fines and Fees	8,521	-	-	-	8,521
Contributions, Gifts and Donations	723	-	-	-	723
Earnings on Investments	1,693	\$ 135	\$ 254	\$ 1,141	3,223
Rental	11,208	-	-	-	11,208
Refunds	20,131	-	-	-	20,131
Miscellaneous Revenue	1,522	-	-	-	1,522
Total Cash Receipts	407,320	135	254	1,141	408,850
Cash Disbursements:					
Current:					
Salaries	155,748	-	-	-	155,748
Employee Benefits	41,504	-	-	-	41,504
Purchased and Contractual Services	45,103	-	1,600	-	46,703
Library Materials and Information	58,310	-	-	-	58,310
Supplies	13,200	-	-	-	13,200
Miscellaneous	7,649	-	-	-	7,649
Capital Outlay	53,304	-	94,140	5,923	153,367
Debt Service:					
Redemption of Principal	-	8,700	-	-	8,700
Interest & Other Fiscal Charges	-	15,490	-	-	15,490
Total Cash Disbursements	374,818	24,190	95,740	5,923	500,671
Total Cash Receipts Over/(Under) Cash Disbursements	32,502	(24,055)	(95,486)	(4,782)	(91,821)
Other Financing Sources (Uses):					
Sale of Fixed Asset	9	-	-	-	9
Transfers-In	-	24,300	57,348	-	81,648
Transfers-Out	(81,648)	-	-	-	(81,648)
Other Financing Uses	(235)	-	-	-	(235)
Total Other Financing Sources (Uses)	(81,874)	24,300	57,348	-	(226)
Excess of Cash Receipts and Other Financing Sources Over/(Under) Cash Disbursements and Other Uses	(49,372)	245	(38,138)	(4,782)	(92,047)
Fund Cash Balance, January 1	144,787	7,766	110,063	4,782	267,398
Fund Cash Balance, December 31	\$ 95,415	\$ 8,011	\$ 71,925	\$ -	\$ 175,351

See accompanying Notes to the Financial Statements.

**NEWCOMERSTOWN PUBLIC LIBRARY
TUSCARAWAS COUNTY, OHIO
NOTES TO THE FINANCIAL STATEMENTS
For the Years Ended December 31, 2005 and 2004**

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. DESCRIPTION OF THE ENTITY

Newcomerstown Public Library, Tuscarawas County, Ohio, (the Library) is a body corporate and politic established to exercise the rights and privileges conveyed to it by the constitution and laws of the State of Ohio. A seven-member Board of Trustees appointed by the Newcomerstown Exempted Village School District directs the Library. The Library is a school district public library, which exists for the purpose of providing various library services to the area residents.

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

B. BASIS OF ACCOUNTING

These financial statements follow the basis of accounting prescribed or permitted by the Auditor of State, which is similar to the cash receipts and disbursement 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. Budgetary presentations report budgetary expenditures when a commitment is made (i.e. when an encumbrance is approved.)

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

C. CASH AND INVESTMENTS

Investments are included in the fund cash balances. Accordingly, purchases of investments are not recorded as disbursements and sales of investments are not recorded as receipts. Gains or losses at the time of sale are recorded as receipts or disbursements, respectively.

D. FUND ACCOUNTING

The Library maintains its accounting records in accordance with the principles of "fund" accounting. Fund accounting is a concept developed to meet the needs of governmental entities in which legal or other restraints require the recording of specific receipts and disbursements. The transactions of each fund are reflected in a self-balancing group of accounts, an accounting entity, which stands separate from the activities reported in other funds. The restrictions associated with each class of funds are as follows:

Governmental Fund Types:

General Fund: The General Fund is the general operating fund of the Library. It is used to account for all financial resources, except those required by law or contract to be accounted for in another fund.

**NEWCOMERSTOWN PUBLIC LIBRARY
TUSCARAWAS COUNTY, OHIO
NOTES TO THE FINANCIAL STATEMENTS
For the Years Ended December 31, 2005 and 2004**

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES – (Continued)

D. FUND ACCOUNTING – (Continued)

Governmental Fund Types: (Continued)

Debt Service Fund: This fund is used to account for the accumulation of resources for, and the payment of, general long-term debt principal and interest.

Capital Projects Funds: To account for the proceeds of specific revenue sources that are restricted for the acquisition or construction of major capital projects. In 1999, the Library started a Building and Repair Fund for the construction of a new library.

Fiduciary Fund Type: To account for resources restricted by legally binding trust agreements. If the agreement requires the Library to maintain the corpus of the trust, the fund is classified as a nonexpendable trust fund. Other trust funds are classified as expendable. Funds for which the library is acting in an agency capacity are classified as agency funds.

Expendable Trust Fund: The Bonnet Endowment Fund, in which the principal and interest from stock donated are to be used for any capital project.

E. BUDGETARY PROCESS

The Board must annually approve appropriation measures and subsequent amendments. Unencumbered appropriations lapse at year-end. Budgetary expenditures, that is, disbursements and encumbrances, may not exceed appropriations at the fund, function, and object level of control.

A summary of 2005 and 2004 budgetary activity appears in Note 3.

F. PROPERTY, PLANT AND EQUIPMENT

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

G. UNPAID VACATION AND SICK LEAVE

In certain circumstances, such as upon leaving employment, employees are entitled to cash payments for unused vacation and sick leave. Unpaid vacation and sick leave are not reflected as liabilities on the accompanying financial statements.

**NEWCOMERSTOWN PUBLIC LIBRARY
TUSCARAWAS COUNTY, OHIO
NOTES TO THE FINANCIAL STATEMENTS
For the Years Ended December 31, 2005 and 2004**

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES – (Continued)

H. TOTAL COLUMNS ON FINANCIAL STATEMENTS

Total columns on the financial statements are captioned "Memorandum Only" to indicate that they are presented only to facilitate financial analysis. This data is not comparable to a consolidation. Interfund-type eliminations have not been made in the aggregation of this data.

2. EQUITY IN POOLED CASH AND CASH EQUIVALENTS

The Library maintains a cash and investments pool used by all funds. The Ohio Revised Code prescribes allowable deposits and investments. The carrying amount of cash and investments at December 31, 2005 and 2004 is \$208,201 and \$175,351 respectively.

Deposits: Deposits are insured by the Federal Depository Insurance Corporation; collateralized by securities specifically pledged by the financial institution to the Library; or collateralized by the financial institution's public entity deposit pool.

Investments: The Library had no investments as of December 31, 2005 and 2004.

3. BUDGETARY ACTIVITY

Budgetary activity for the years ended December 31, 2005 and 2004 follows:

2005 Budgeted vs. Actual Receipts			
Fund Type	Budgeted Receipts	Actual Receipts	Variance
General	\$ 397,229	\$ 399,792	\$ 2,563
Debt Service	34,300	34,410	110
Capital Projects	6,042	1,589	(4,453)
Total	\$ 437,571	\$ 435,791	\$ (1,780)

2005 Appropriations vs. Actual Expenditures			
Fund Type	Appropriations	Actual Expenditures	Variance
General	\$ 476,645	\$ 375,956	\$ 100,689
Debt Service	32,311	24,177	8,134
Capital Projects	77,967	2,808	75,159
Total	\$ 586,923	\$ 402,941	\$ 183,982

**NEWCOMERSTOWN PUBLIC LIBRARY
TUSCARAWAS COUNTY, OHIO
NOTES TO THE FINANCIAL STATEMENTS
For the Years Ended December 31, 2005 and 2004**

3. BUDGETARY ACTIVITY – (Continued)

2004 Budgeted vs. Actual Receipts			
Fund Type	Budgeted Receipts	Actual Receipts	Variance
General	\$ 373,260	\$ 407,329	\$ 34,069
Debt Service	24,300	24,435	135
Capital Projects	57,348	57,602	254
Expendable Trust	1,141	1,141	-
Total	\$ 456,049	\$ 490,507	\$ 34,458

2004 Appropriations vs. Actual Expenditures			
Fund Type	Appropriations	Actual Expenditures	Variance
General	\$ 507,695	\$ 456,701	\$ 50,994
Debt Service	32,066	24,190	7,876
Capital Projects	104,240	95,740	8,500
Expendable Trust	5,923	5,923	-
Total	\$ 649,924	\$ 582,554	\$ 67,370

4. RISK MANAGEMENT

The Library has obtained commercial insurance for the following risks:

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

5. RETIREMENT SYSTEM

The employees of the Library are covered by the Ohio Public Employees Retirement System (OPERS). OPERS is a cost-sharing multiple-employer defined benefit pension plan administered by the Ohio Public Employees Retirement Board. OPERS provides basic retirement and disability benefits, annual cost of living adjustments, and death benefits to plan members and beneficiaries. Authority to establish and amend benefits is provided by state statute per Chapter 145 of the Ohio Revised Code. OPERS issues a stand-alone financial report.

The Ohio Revised Code provides statutory authority for employee and employer contributions. The employee contribution rates are 8.5% of their gross salaries. For local government employer units, the rate was 13.55% of covered payroll for 2005 and 2004. The contribution rates are determined actuarially. The Library has paid all contributions required through December 31, 2005.

**NEWCOMERSTOWN PUBLIC LIBRARY
TUSCARAWAS COUNTY, OHIO
NOTES TO THE FINANCIAL STATEMENTS
For the Years Ended December 31, 2005 and 2004**

6. DEBT

Newcomerstown Public Library received a Rural Development loan from the United States Department of Agriculture on November 15, 2000. Library facilities notes were issued in the amount of \$350,000, with 4.75% interest.

The outstanding balance of the notes as of December 31, 2005 was \$308,300. Principal and interest requirements to retire the notes are as follows:

<u>Due 11/1</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2006	\$ 9,600	\$ 14,644	\$ 24,244
2007	10,000	14,188	24,188
2008	10,500	13,714	24,214
2009	11,000	13,215	24,215
2010	11,600	12,692	24,292
2011-2015	66,300	54,701	121,001
2016-2020	83,700	37,368	121,068
2021-2025	105,600	15,513	121,113
Total	\$ 308,300	\$ 176,035	\$ 484,335

7. GRANTS-IN-AID AND TAX RECEIPTS

The primary source of revenue for Ohio public libraries is the State Library and Local Government Support Fund (LLGSF). The LLGSF is allocated to each county based on the county's prior intangibles tax of LLGSF revenues, and its population. The County Budget Commission allocates these funds to the Library based on its needs, such as for the construction of new buildings, improvements, operation, maintenance, or other expenses. The Budget Commission cannot reduce its allocation of these funds to the Library based upon any additional revenues the Library receives. These receipts are classified as Other Government Grants-in-Aid.

Real property taxes become a lien on January 1 preceding the October 1 date for which rates are adopted by the taxing authority of the subdivision to whose jurisdiction the Library is subject. The State Board of Tax Equalization adjusts these rates for inflation. Property taxes are also reduced for applicable homestead and rollback deductions. Homestead and rollback amounts are then paid by the State, and are reflected in the accompanying financial statements as Other Governments Grants-In-Aid. Payments are due to the County by December 31. If the property owner elects to make semiannual payments, 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 taxing district.

**NEWCOMERSTOWN PUBLIC LIBRARY
TUSCARAWAS COUNTY, OHIO
NOTES TO THE FINANCIAL STATEMENTS
For the Years Ended December 31, 2005 and 2004**

7. GRANTS-IN-AID AND TAX RECEIPTS – (Continued)

The property owners, who must file a list of such property to the County by each April 30, assess tangible personal property tax.

The County is responsible for assessing property, and for billing, collecting, and distributing all property taxes on behalf of the Library.

8. CONTINGENT LIABILITIES

The Library's management believes there are no pending claims or lawsuits.

**REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON
COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL
STATEMENTS REQUIRED BY GOVERNMENT AUDITING STANDARDS**

**The Board of Trustees
Newcomerstown Public Library
Newcomerstown, Ohio**

We have audited the financial statements of the Newcomerstown Public Library, Tuscarawas County, Ohio, (the Library) as and for the years ended December 31, 2005 and 2004, and have issued our report thereon dated June 30, 2006, wherein we noted the Library follows 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 Controls Over Financial Reporting

In planning and performing our audit, we considered the Library's internal control over financial reporting in order to determine our auditing procedures for the purpose of expressing our opinion on the financial statements and not to provide an opinion on the internal control over financial reporting. Our consideration of the internal control over financial reporting would not necessarily disclose all matters in the internal control over financial reporting that might be material weaknesses. A material weakness is a condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that misstatements caused by error or fraud in amounts that would be material in relation to the financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. We noted no matters involving the internal control over financial reporting and its operation that we consider to be material weaknesses.

However, we noted other matters involving the internal control over financial reporting that do not require inclusion in this report, that we have reported to management of the Library in a separate letter dated June 30, 2006.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the Library's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, grant agreements and other matters, noncompliance with which could have a direct and material effect on 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 such an opinion. The results of our tests disclosed no instances of noncompliance that are required to be reported under *Government Auditing Standards*.

However, we noted other matters involving compliance that do not require inclusion in this report, that we have reported to management of the Library in a separate letter dated June 30, 2006.

This report is intended for the information and use of management and the Board of Trustees and is not intended to be and should not be used by anyone other than these specified parties.

Charles E. Harris & Associates, Inc.

June 30, 2006

STATUS OF PRIOR AUDIT'S CITATIONS AND RECOMMENDATIONS

The prior audit report, for the years ended December 31, 2003 and 2002, reported no material citations or recommendations.



**Auditor of State
Betty Montgomery**

88 East Broad Street
P.O. Box 1140
Columbus, Ohio 43216-1140

Telephone 614-466-4514
800-282-0370

Facsimile 614-466-4490

NEWCOMERSTOWN PUBLIC LIBRARY

TUSCARAWAS 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 7, 2006**