



Mary Taylor, CPA  
Auditor of State



**MENTAL HEALTH RECOVERY SERVICES OF WARREN AND CLINTON COUNTIES  
WARREN COUNTY**

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# Mary Taylor, CPA

Auditor of State

Mental Health Recovery Services of Warren and Clinton Counties  
Warren County  
107 Oregonia Road  
Lebanon, Ohio 45036

To the Members of the Board:

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 a February 2, 2005 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 opinion relating to GAAP presentation and measurement requirements, but does not imply the amounts the statements present are misstated under the non-GAAP basis you follow. The AOS report also includes an opinion on the financial statements you prepared using the cash basis and financial statement format the AOS permits.

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

**Mary Taylor, CPA**  
Auditor of State

September 4, 2007

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# Mary Taylor, CPA

Auditor of State

## INDEPENDENT ACCOUNTANTS' REPORT

Mental Health Recovery Services of Warren and Clinton Counties  
Warren County  
107 Oregonia Road  
Lebanon, Ohio 45036

To the Members of the Board:

We have audited the accompanying financial statements of the Mental Health Recovery Services of Warren and Clinton Counties, Warren County, Ohio (Recovery Services), as of and for the year ended December 31, 2006. These financial statements are the responsibility of the Recovery Services' 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 Recovery Services has prepared these financial statements using accounting practices the Auditor of State prescribes or permits. These practices differ from accounting principles generally accepted in the United States of America (GAAP). Although we cannot reasonably determine the effects on the financial statements of the variances between these regulatory accounting practices and GAAP, we presume they are material.

Revisions to GAAP would require the Board to reformat its financial statement presentation and make other changes effective for the year ended December 31, 2006. Instead of the fund the accompanying financial statements present for 2006, the revisions require presenting entity wide statements. While the Recovery Services 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 Recovery Services has elected not to reformat its statements. Since Recovery Services 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 for the year ended December 31, 2006 do not present fairly, in conformity with accounting principles generally accepted in the United States of America, the financial position of Recovery Services as of December 31, 2006, or its changes in financial position for the year then ended.

Also, in our opinion, the financial statements referred to above present fairly, in all material respects, the fund cash balance and reserves for encumbrances of Recovery Services, Warren County, as of December 31, 2006, and its cash receipts and disbursements for the year then ended on the accounting basis Note 1 describes.

The aforementioned revision to generally accepted accounting principles also requires the Recovery Services to include Management's Discussion and Analysis for the year ended December 31, 2006. The Recovery Services 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 September 4, 2007, on our consideration of the Recovery Services' 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.

We conducted our audit to opine on the Recovery Services' financial statements. The U.S. Office of Management and Budget Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations* requires presenting a federal awards expenditure schedule. The schedule is not a required part of the financial statements. We subjected the federal awards expenditure schedule to the auditing procedures applied in the audit of the financial statements. In our opinion, this information is fairly stated in all material respects in relation to the financial statements taken as a whole.



**Mary Taylor, CPA**  
Auditor of State

September 4, 2007



**MENTAL HEALTH RECOVERY SERVICES OF WARREN AND CLINTON COUNTIES  
WARREN COUNTY**

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

<b>Cash Receipts:</b>	
Taxes	\$4,861,633
Intergovernmental:	
Federal	3,184,349
State	5,446,501
Grants	400
Other Receipts	<u>247,914</u>
 Total Cash Receipts	 <u>13,740,797</u>
<b>Cash Disbursements:</b>	
Salaries	440,472
Supplies	7,575
Equipment	1,163
Contracts - Repair	8,995
Contracts - Services	4,629,211
Rentals	1,878
Advertising and Printing	7,030
Travel	9,198
Public Employee's Retirement	56,001
Federal- Project Fund Disbursements	3,192,094
State- Project Fund Disbursements	3,794,847
Refunds to Funding Sources	30,263
Other	<u>176,560</u>
 Total Cash Disbursements	 <u>12,355,287</u>
 Total Receipts Over Disbursements	 <u>1,385,510</u>
<b>Other Financing Receipts</b>	
Reimbursements	<u>438,341</u>
 Total Other Financing Receipts	 <u>438,341</u>
 Total Receipts and Other Financing Receipts Over Disbursements	  1,823,851
 Fund Cash Balance, January 1	 <u>7,475,934</u>
 <b>Fund Cash Balance, December 31</b>	 <b><u><u>\$9,299,785</u></u></b>
 Reserves for Encumbrances, December 31	 <u><u>\$3,008,551</u></u>

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

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**MENTAL HEALTH RECOVERY SERVICES OF WARREN AND CLINTON COUNTIES  
WARREN COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS  
DECEMBER 31, 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 Mental Health Recovery Services of Warren and Clinton Counties, Warren County, Ohio (Recovery Services), as a body corporate and politic. An eighteen-member Board is the governing Body. Board members are appointed by the Director of Mental Health, the Director of Alcohol and Drug Addiction Services, and the County Commissioners of both Warren and Clinton Counties.

The Recovery Services provides alcohol, drug addiction and mental health services and programs to citizens of the Mental Health and Recovery Services of Warren and Clinton Counties. Private and public agencies are the primary service providers, through Recovery Services contracts.

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

**B. Basis of Accounting**

These financial statements follow the basis of accounting the Auditor of State prescribes or permits. This accounting basis is similar to the cash receipts and disbursements basis. The Board 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. Cash**

As Ohio law requires, the Warren County Treasurer is custodian for the Recovery Services' cash. The County's cash and investment pool holds the Recovery Services' cash, valued at the Warren County Treasurer's carrying amount.

**D. Budgetary Process**

The Ohio Revised Code requires the Recovery Services to adopt an annual budget.

**1. Appropriations**

Budgetary expenditures (that is, disbursements and encumbrances) may not exceed appropriations at the fund or function level of control, and appropriations may not exceed estimated resources. The Recovery Services 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.

**MENTAL HEALTH RECOVERY SERVICES OF WARREN AND CLINTON COUNTIES  
WARREN COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS  
DECEMBER 31, 2006  
(Continued)**

**1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**

**3. Encumbrances**

The Ohio Revised Code requires the Recovery Services to reserve (encumber) appropriations when commitments are made. Encumbrances outstanding at year end are carried over, and need not be reappropriated.

A summary of 2006 budgetary activity appears in Note 2.

**E. Property, Plant, and Equipment**

The Recovery Services records disbursements for acquisitions of property, plant, and equipment when paid. The accompanying financial statements do not report these items as assets.

**F. 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. BUDGETARY ACTIVITY**

Budgetary activity for the year ending December 31, 2006 follows:

2006 Budgeted vs. Actual Receipts			
Fund Type	Budgeted Receipts	Actual Receipts	Variance
General	\$13,435,786	\$14,179,138	\$743,352
Total	\$13,435,786	\$14,179,138	\$743,352

2006 Budgeted vs. Actual Budgetary Basis Expenditures			
Fund Type	Appropriation Authority	Budgetary Expenditures	Variance
General	\$17,123,149	\$15,363,838	\$1,759,311
Total	\$17,123,149	\$15,363,838	\$1,759,311

**3. PROPERTY TAX**

Real property taxes become a lien on January 1 preceding the October 1 date for which the Recovery Services adopts 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 Counties by February 28. If the property owner elects to pay semiannually, the first half is due February 28. The second half payment is due the following July 26.

Public utilities are also taxed on personal and real property located within Warren and Clinton Counties.

**MENTAL HEALTH RECOVERY SERVICES OF WARREN AND CLINTON COUNTIES  
WARREN COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS  
DECEMBER 31, 2006  
(Continued)**

**3. PROPERTY TAX (Continued)**

Property owners assess tangible personal property tax. They must file a list of tangible property to the Counties by each April 30.

The Counties are responsible for assessing property, and for billing, collecting, and distributing all property taxes on behalf of the Recovery Services.

**4. RETIREMENT SYSTEMS**

The Board's full-time employees belong to the Ohio Public Employees Retirement System (OPERS). OPERS is a cost-sharing, multiple-employer plan. The Ohio Revised Code prescribes retirement benefits, including postretirement healthcare, and survivor and disability benefits.

The Ohio Revised Code also prescribes contribution rates. For 2006 OPERS members contributed 9 percent of their gross salaries. The Recovery Services contributed an amount equal to 13.7 percent of participants' gross salaries. The Recovery Services has paid all contributions required through December 31, 2006.

**5. RISK MANAGEMENT**

**Commercial Insurance**

Recovery Services has obtained commercial insurance for the following risks:

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

Recovery Services also provides health insurance and dental coverage to employees through a private carrier which is provided through the fiscal agent, Warren County.

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**MENTAL HEALTH RECOVERY SERVICES OF WARREN AND CLINTON COUNTIES**

**WARREN COUNTY**

**SCHEDULE OF FEDERAL AWARDS EXPENDITURES**

**FOR THE YEAR ENDED DECEMBER 31, 2006**

Federal Grantor/ Pass Through Grantor Program Title	Pass Through Entity Number	Federal CFDA Number	Disbursements
<b><u>U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES</u></b>			
<i>Passed Through Ohio Department of Mental Health:</i>			
Public Health & Social Services Emergency Fund	N/A	93.003	\$3,526
<i>Passed Through Ohio Department of Mental Health:</i>			
Promoting Safe and Stable Families	N/A	93.556	37,880
<i>Passed Through Ohio Department of Mental Health:</i>			
Community-Based Child Abuse Prevention Grants	N/A	93.590	16,974
<i>Passed Through Ohio Department of Mental Health:</i>			
Social Services Block Grant (Title XX)	N/A	93.667	97,359
<i>Passed Through Ohio Department of Mental Health:</i>			
Block Grant for Community Mental Health Services	N/A	93.958	69,434
<i>Passed Through Ohio Department of Mental Health:</i>			
Medical Assistance Program (Title XIX)	N/A	93.778	1,842,438
PASARR	N/A	93.778	17,501
<i>Passed Through Ohio Department of Alcohol &amp; Drug Addiction Services:</i>			
Medical Assistance Program (Title XIX)	N/A	93.778	<u>254,940</u>
Total Medical Assistance Program (Title XIX)			2,114,879
<i>Passed Through Ohio Department of Alcohol &amp; Drug Addiction Services:</i>			
Block Grants for Prevention & Treatment of Substance Abuse	N/A	93.959	587,948
<i>Passed Through Ohio Department of Alcohol &amp; Drug Addiction Services:</i>			
State Incentive Grant Program	N/A	93.243	85,052
<i>Passed Through Ohio Department of Alcohol &amp; Drug Addiction Services:</i>			
Medical Assistance Program for Kids (SCHIP-Title XIX)	N/A	93.767	65,374
<i>Passed Through Ohio Department of Mental Health:</i>			
Medical Assistance Program for Kids (SCHIP-Title XIX)	N/A	93.767	<u>179,009</u>
Total Medical Assistance Program for Kids (SCHIP-Title XIX)			244,383
Total U.S. Department of Health and Human Services			<u><b>3,257,435</b></u>
<b>TOTAL FEDERAL ASSISTANCE</b>			<u><b>\$ 3,257,435</b></u>

*The accompanying notes to this schedule are an integral part of this schedule.*

**MENTAL HEALTH RECOVERY SERVICES OF WARREN AND CLINTON COUNTIES  
WARREN COUNTY**

**NOTES TO THE SCHEDULE OF FEDERAL AWARDS EXPENDITURES  
FISCAL YEAR ENDED DECEMBER 31, 2006**

**NOTE A - SIGNIFICANT ACCOUNTING POLICIES**

The accompanying Federal Awards Expenditures Schedule (the Schedule) summarizes activity of the Recovery Services' federal award programs. The schedule has been prepared on the cash basis of accounting.

**NOTE B - SUBRECIPIENTS**

Recovery Services' passes-through certain Federal assistance received from the U.S. Department of Health and Human Services to other governments or not-for-profit agencies (subrecipients). As described in Note A, Recovery Services records expenditures of Federal awards to subrecipients when paid in cash.

The subrecipient agencies have certain compliance responsibilities related to administering these Federal Programs. Under Federal Circular A-133, Recovery Services is responsible for monitoring subrecipients to help assure that Federal awards are used for authorized purposes in compliance with laws, regulations, and the provisions of contracts or grant agreements, and that performance goals are achieved.

**NOTE C - MATCHING REQUIREMENTS**

Certain Federal programs require that Recovery Services contribute non-Federal funds (matching funds) to support the Federally-funded programs. Recovery Services has complied with the matching requirements. The expenditure of non-Federal matching funds is not included on the Schedule.





# 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*

Mental Health Recovery Services of Warren and Clinton Counties  
Warren County  
107 Oregonia Road  
Lebanon, Ohio 45036

To Members of the Board:

We have audited the financial statements of the Mental Health Recovery Services of Warren and Clinton Counties, Warren County, Ohio (Recovery Services), as of and for the year ended December 31, 2006, and have issued our report thereon dated September 4, 2007, wherein we noted the Board follows accounting practices the Auditor of State 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 Recovery Services' internal control over financial reporting to determine our auditing procedures to express our opinion on the financial statements and not to opine on the internal control over financial reporting. Our consideration of the internal control would not necessarily disclose all matters in the internal control over financial reporting that might be material weaknesses. A material weakness is a reportable 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 material to the financial statements we audited may occur and not be timely detected by employees when performing their assigned functions. We noted no matters involving the internal control over financial reporting and its operation that we consider material weaknesses.

### **Compliance and Other Matters**

As part of reasonably assuring whether the Recovery Services' 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*.

Mental Health Recovery Services of Warren and Clinton Counties  
Warren County  
Independent Accountants' Report on Internal Control Over  
Financial Reporting and on Compliance and Other Matters  
Required by *Government Auditing Standards*  
Page 2

We intend this report solely for the information and use of the finance committee, management, the Board federal awarding agencies, and pass-through entities. It is not intended for anyone other than these specified parties.

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**Mary Taylor, CPA**  
Auditor of State

September 4, 2007



# Mary Taylor, CPA

## Auditor of State

### INDEPENDENT ACCOUNTANTS' REPORT ON COMPLIANCE WITH REQUIREMENTS APPLICABLE TO MAJOR FEDERAL PROGRAMS AND INTERNAL CONTROL OVER COMPLIANCE IN ACCORDANCE WITH OMB CIRCULAR A-133

Mental Health and Recovery Services of Warren and Clinton Counties  
Warren County  
107 Oregonia Road  
Lebanon, Ohio 45036

To Members of the Board:

#### Compliance

We have audited the compliance of Mental Health Recovery Services of Warren and Clinton Counties, Warren County, Ohio (Recovery Services), with the types of compliance requirements described in the U.S. Office of Management and Budget (OMB) Circular A-133, *Compliance Supplement* that apply to its major federal program for the year ended December 31, 2006. The summary of auditor's results section of the accompanying schedule of findings identifies the Recovery Services' major federal program. Compliance with the requirements of laws, regulations, contracts, and grants applicable to the major federal program is the responsibility of the Recovery Services, management. Our responsibility is to express an opinion on the Recovery Services' compliance based on our audit.

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States; and OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*. Those standards and OMB Circular A-133 require that we plan and perform the audit to reasonably assure whether noncompliance occurred with the types of compliance requirements referred to above that could directly and materially affect a major federal program. An audit includes examining, on a test basis, evidence about the Recovery Services' compliance with those requirements and performing other procedures we considered necessary in the circumstances. We believe that our audit provides a reasonable basis for our opinion. Our audit does not provide a legal determination on the Recovery Services' compliance with those requirements.

In our opinion, the Mental Health Recovery Services of Warren and Clinton Counties complied, in all material respects, with the requirements referred to above that apply to its major federal program for the year ended December 31, 2006.

#### Internal Control Over Compliance

The Recovery Services management is responsible for establishing and maintaining effective internal control over compliance with requirements of laws, regulations, contracts, and grants applicable to federal programs. In planning and performing our audit, we considered the Recovery Services, internal control over compliance with requirements that could directly and materially affect a major federal program to determine our auditing procedures for the purpose of expressing our opinion on compliance and to test and report on internal control over compliance in accordance with OMB Circular A-133.

Our consideration of the internal control over compliance would not necessarily disclose all matters in the internal control that might be material weaknesses. A material weakness is a reportable 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 noncompliance with applicable requirements of laws, regulations, contracts, and grants caused by error or fraud that would be material in relation to a major federal program being audited may occur and not be timely detected by employees when performing their assigned functions. We noted no matters involving the internal control over compliance and its operation that we consider to be material weaknesses.

We intend this report solely for the information and use of the finance committee, management, the Board, federal awarding agencies, and pass-through entities. It is not intended for anyone other than these specified parties.

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

September 4, 2007

**MENTAL HEALTH RECOVERY SERVICES OF WARREN AND CLINTON COUNTIES  
WARREN COUNTY**

**SCHEDULE OF AUDIT FINDINGS  
OMB CIRCULAR A-133 § .505  
DECEMBER 31, 2006**

**1. SUMMARY OF AUDITOR'S RESULTS**

<b>(d)(1)(i)</b>	<b>Type of Financial Statement Opinion</b>	Adverse: GAAP, Unqualified: Regulatory basis
<b>(d)(1)(ii)</b>	<b>Were there any material control weakness conditions reported at the financial statement level (GAGAS)?</b>	No
<b>(d)(1)(ii)</b>	<b>Were there any other reportable control weakness conditions reported at the financial statement level (GAGAS)?</b>	No
<b>(d)(1)(iii)</b>	<b>Was there any reported material noncompliance at the financial statement level (GAGAS)?</b>	No
<b>(d)(1)(iv)</b>	<b>Were there any material internal control weakness conditions reported for major federal programs?</b>	No
<b>(d)(1)(iv)</b>	<b>Were there any other reportable internal control weakness conditions reported for major federal programs?</b>	No
<b>(d)(1)(v)</b>	<b>Type of Major Programs' Compliance Opinion</b>	Unqualified
<b>(d)(1)(vi)</b>	<b>Are there any reportable findings under § .510?</b>	No
<b>(d)(1)(vii)</b>	<b>Major Programs (list):</b>	Medicaid Assistance Program Title XIX, CFDA# 93.778
<b>(d)(1)(viii)</b>	<b>Dollar Threshold: Type A/B Programs</b>	Type A: > \$ 300,000 Type B: all others
<b>(d)(1)(ix)</b>	<b>Low Risk Auditee?</b>	Yes

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

None

**3. FINDINGS AND QUESTIONED COSTS FOR FEDERAL AWARDS**

None

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**MENTAL HEALTH RECOVERY SERVICES OF WARREN AND CLINTON COUNTIES  
WARREN COUNTY**

**SCHEDULE OF PRIOR AUDIT FINDINGS  
OMB CIRCULAR A -133 § .315 (b)  
DECEMBER 31, 2006**

Finding Number	Finding Summary	Fully Corrected?	Not Corrected, Partially Corrected; Significantly Different Corrective Action Taken; or Finding No Longer Valid; <b><i>Explain</i></b>
2005-001	A finding for recovery was issued for \$182.80 for overpayment of severance pay.	Yes, this was repaid in 2006 while under audit.	







**Mary Taylor, CPA**  
Auditor of State

**MENTAL HEALTH RECOVERY SERVICES OF WARREN AND CLINTON COUNTIES**

**WARREN 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 20, 2007**