



Mary Taylor, CPA
Auditor of State

MARION LAWRENCE MEMORIAL LIBRARY
PREBLE COUNTY

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Mary Taylor, CPA

Auditor of State

Marion Lawrence Memorial Library
Preble County
15 E. Franklin Street
Gratis, Ohio 45330

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 cursive script that reads "Mary Taylor".

Mary Taylor, CPA
Auditor of State

September 22, 2008

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Mary Taylor, CPA

Auditor of State

INDEPENDENT ACCOUNTANTS' REPORT

Marion Lawrence Memorial Library
Preble County
15 E. Franklin Street
Gratis, Ohio 45330

To the Board of Trustees:

We have audited the accompanying financial statements of Marion Lawrence Memorial Library, Preble County, Ohio (the Library), as of and for the years ended December 31, 2007 and 2006. 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 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. The Library processes its financial transactions with the Auditor of State's Uniform Accounting Network (UAN). *Government Auditing Standards* considers this service to impair the independence of the Auditor of State to audit the Library because the Auditor of State designed, developed, implemented, and as requested, operates UAN. However, *Government Auditing Standards* permits the Auditor of State to audit and opine on this entity, because Ohio Revised Code § 117.101 requires the Auditor of State to provide UAN services, and Ohio Revised Code §§ 117.11(B) and 115.56 mandate the Auditor of State to audit Ohio governments. We believe our audit provides a reasonable basis for our opinion.

As described more fully in Note 1, the Library 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 Library's larger (i.e. major) funds separately. 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 GAAP presentation requirements. The Auditor of State permits, but does not require Libraries to reformat their statements. The Library 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.

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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, 2007 and 2006 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, 2007 and 2006, 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 Marion Lawrence Memorial Library, Preble County, Ohio, as of December 31, 2007 and 2006, and its combined cash receipts and disbursements for the years then ended on the accounting basis Note 1 describes.

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 our report dated September 22, 2008, 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 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.



Mary Taylor, CPA
Auditor of State

September 22, 2008

**MARION LAWRENCE MEMORIAL LIBRARY
PREBLE COUNTY**

**COMBINED STATEMENT OF CASH RECEIPTS, CASH DISBURSEMENTS, AND
CHANGES IN FUND CASH BALANCES
ALL GOVERNMENTAL FUND TYPES
FOR THE YEAR ENDED DECEMBER 31, 2007**

	General	Capital Projects	Totals (Memorandum Only)
Cash Receipts:			
Library and Local Government Support	\$61,317		\$61,317
Patron Fines and Fees	827		827
Earnings on Investments	4,578		4,578
	<u>66,722</u>	<u>\$0</u>	<u>66,722</u>
Total Cash Receipts			
Cash Disbursements:			
Current:			
Salaries	25,815		25,815
Employee Fringe Benefits	3,843		3,843
Purchased and Contractual Services	13,326		13,326
Library Materials and Information	19,734		19,734
Supplies	4,504		4,504
Other	256		256
Capital Outlay	600		600
	<u>68,078</u>	<u>0</u>	<u>68,078</u>
Total Cash Disbursements			
Total Receipts (Under) Disbursements	<u>(1,356)</u>	<u>0</u>	<u>(1,356)</u>
Other Financing (Disbursements):			
Other Financing Uses	(3,555)		(3,555)
	<u>(3,555)</u>	<u>0</u>	<u>(3,555)</u>
Total Other Financing (Disbursements)			
Excess of Cash Receipts (Under) Cash Disbursements and Other Financing Disbursements	<u>(4,911)</u>	<u>0</u>	<u>(4,911)</u>
Fund Cash Balances, January 1	<u>83,639</u>	<u>63,463</u>	<u>147,102</u>
Fund Cash Balances, December 31	<u>\$78,728</u>	<u>\$63,463</u>	<u>\$142,191</u>

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

**MARION LAWRENCE MEMORIAL LIBRARY
PREBLE COUNTY**

**COMBINED STATEMENT OF CASH RECEIPTS, CASH DISBURSEMENTS, AND
CHANGES IN FUND CASH BALANCES
ALL GOVERNMENTAL FUND TYPES
FOR THE YEAR ENDED DECEMBER 31, 2006**

	General	Capital Projects	Totals (Memorandum Only)
Cash Receipts:			
Library and Local Government Support	\$61,238		\$61,238
Patron Fines and Fees	915		915
Earnings on Investments	7,898		7,898
	<u>70,051</u>	<u>0</u>	<u>70,051</u>
Cash Disbursements:			
Current:			
Salaries	24,458		24,458
Employee Fringe Benefits	2,798		2,798
Purchased and Contractual Services	17,595		17,595
Library Materials and Information	17,712		17,712
Supplies	5,075		5,075
Other	457		457
Capital Outlay	5,161		5,161
	<u>73,256</u>	<u>0</u>	<u>73,256</u>
Total Cash Disbursements	<u>73,256</u>	<u>0</u>	<u>73,256</u>
Total Receipts (Under) Disbursements	<u>(3,205)</u>	<u>0</u>	<u>(3,205)</u>
Other Financing Receipts / (Disbursements):			
Sale of Fixed Assets	88		88
Loss on Sale of Stock	(1,022)		(1,022)
Other Financing Uses	(1,846)		(1,846)
	<u>(2,780)</u>	<u>0</u>	<u>(2,780)</u>
Total Other Financing Receipts / (Disbursements)	<u>(2,780)</u>	<u>0</u>	<u>(2,780)</u>
Excess of Cash Receipts and Other Financing Receipts (Under) Cash Disbursements and Other Financing Disbursements	(5,985)	0	(5,985)
Fund Cash Balances, January 1	<u>89,624</u>	<u>63,463</u>	<u>153,087</u>
Fund Cash Balances, December 31	<u>\$83,639</u>	<u>\$63,463</u>	<u>\$147,102</u>

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

**MARION LAWRENCE MEMORIAL LIBRARY
PREBLE COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS
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 Marion Lawrence Memorial Library, Preble County, Ohio, (the Library) as a body corporate and politic. The Mayor of the Village of Gratis appoints a six-member Board of Trustees to govern the Library. The Library provides the community with various educational and literary resources. The Library is a related organization to the Village of Gratis; see Note 7.

The Library's management believes these financial statements present all activities for which the Library 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 Library recognizes receipts when received in cash rather than when earned, and recognizes disbursements when paid rather than when a liability is incurred.

These statements include adequate disclosure of material matters, as the Auditor of State prescribes or permits.

C. Cash and Investments

The Library'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 Library values certificates of deposit and common stock at cost. Money market mutual funds are recorded at share values the mutual funds report.

D. Fund Accounting

The Library uses fund accounting to segregate cash and investments that are restricted as to use. The Library 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. Capital Project Fund

This fund accounts for receipts restricted to acquiring or constructing major capital projects.

E. Budgetary Process

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

A summary of 2007 and 2006 budgetary activity appears in Note 3.

**MARION LAWRENCE MEMORIAL LIBRARY
PREBLE COUNTY**

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

1. Summary of Significant Accounting Policies (Continued)

F. Property, Plant, and Equipment

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

G. Accumulated Leave

In certain circumstances, such as upon leaving employment, employees are entitled to cash payments for unused leave. The financial statements do not include a liability for unpaid leave.

2. Equity in Pooled Cash and Investments

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

	2007	2006
Demand deposits	\$11,006	\$2,473
Money Market	100,195	113,639
Common stock (at cost, fair value was \$28,844 and \$29,987 at December 31, 2007 and 2006, respectively.)	30,990	30,990
Total investments	131,185	144,629
Total deposits and investments	\$142,191	\$147,102

At December 31, 2007, the Library held \$30,990 in equity securities. Equity securities are not eligible investments for the Library under Ohio law.

The Library also invested in a money market fund that did not limit investments to those authorized by Ohio law.

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

Investments: US Bank's trust department holds the Library's equity securities in book entry form in the Library's name. Investments in mutual funds are not evidenced by securities that exist in physical or book-entry form.

**MARION LAWRENCE MEMORIAL LIBRARY
PREBLE COUNTY**

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

3. Budgetary Activity

Budgetary activity for the years ending December 31, 2007 and 2006 follows:

2007 Budgeted vs. Actual Receipts			
Fund Type	Budgeted Receipts	Actual Receipts	Variance
General	\$61,000	\$66,722	\$5,722
Capital Projects	6,500	0	(6,500)
Total	\$67,500	\$66,722	(\$778)

2007 Budgeted vs. Actual Budgetary Basis Expenditures			
Fund Type	Appropriation Authority	Budgetary Expenditures	Variance
General	\$115,900	\$71,633	\$44,267
Capital Projects	0	0	0
Total	\$115,900	\$71,633	\$44,267

2006 Budgeted vs. Actual Receipts			
Fund Type	Budgeted Receipts	Actual Receipts	Variance
General	\$61,000	\$70,139	\$9,139
Capital Projects	2,335	0	(2,335)
Total	\$63,335	\$70,139	\$6,804

2006 Budgeted vs. Actual Budgetary Basis Expenditures			
Fund Type	Appropriation Authority	Budgetary Expenditures	Variance
General	\$114,900	\$76,124	\$38,776
Capital Projects	0	0	0
Total	\$114,900	\$76,124	\$38,776

4. Grants-In-Aid

The primary source of revenue for Ohio public libraries is the State Library and Local Government Support Fund (LLGSF). The State allocates LLGSF 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 library buildings, improvements, operation, maintenance, or other expenses. The Budget Commission cannot reduce its allocation of these funds to the Library based on of any additional revenues the Library receives.

**MARION LAWRENCE MEMORIAL LIBRARY
PREBLE COUNTY**

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

5. Retirement Systems

The Library's employees belong to the Ohio Public Employees Retirement System (OPERS). OPERS is a cost-sharing, multiple-employer plan. The Ohio Revised Code prescribes this plan's benefits, which include postretirement healthcare and survivor and disability benefits.

The Ohio Revised Code also prescribes contribution rates. For 2007 and 2006, OPERS members contributed 9.5% and 9%, respectively, of their gross salaries and the Library contributed an amount equaling 13.85% and 13.7%, respectively, of participants' gross salaries. The Library has paid all contributions required through December 31, 2007.

6. Risk Management

The Library has obtained commercial insurance for the following risks:

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

7. Related Organization

The Library is a related organization to the Village of Gratis. The Village Council is responsible for appointing the trustees of the Library Board; however, the Village Council cannot influence the Library's operation nor does the Village represent a potential financial benefit or burden to the Library.

8. Related Party Transaction

The Library Board held a service contract with the Library Fiscal Officer for building and grounds maintenance during 2006 and 2007. The Library paid the Fiscal Officer \$3,396 in 2007 and \$4,500 in 2006 for these services.

9. Compliance

The Library did not post all interest to the General fund in 2007 and 2006 as required by Ohio law.



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*

Marion Lawrence Memorial Library
Preble County
15 E. Franklin Street
Gratis, Ohio 45330

To the Board of Trustees:

We have audited the financial statements of Marion Lawrence Memorial Library, Preble County, Ohio (the Library), as of and for the years ended December 31, 2007, and 2006, and have issued our report thereon dated September 22, 2008 wherein we noted the Library followed accounting practices the Auditor of State prescribes rather than accounting principles generally accepted in the United States of America. We also noted the Library uses the Auditor of State's Uniform Accounting Network (UAN) to process its financial transactions. *Government Auditing Standards* considers this service to impair the Auditor of State's independence to audit the Library because the Auditor of State designed, developed, implemented, and, as requested, operates UAN. 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 Library's internal control over financial reporting as a basis for designing our audit procedures for expressing our opinion on the financial statements, but not to opine on the effectiveness of the Library's internal control over financial reporting. Accordingly, we have not opined on the effectiveness of the Library'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 Library'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 Library'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 2007-003.

A material weakness is a significant deficiency, or combination of significant deficiencies resulting in more than a remote likelihood that the Library's internal control will not prevent or detect a material financial statement misstatement.

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 internal control deficiencies that might be significant deficiencies or material weaknesses. We believe the significant deficiencies described above are material weaknesses.

We also noted certain internal control matters that we reported to the Library's management in a separate letter dated September 22, 2008.

Compliance and Other Matters

As part of reasonably assuring whether the Library'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 an instance of noncompliance or other matter that we must report under *Government Auditing Standards* which is described in the accompanying schedule of findings as items 2007-002 and 2007-003.

We also noted a certain noncompliance or other matter that we reported to the Library's management in a separate letter dated September 22, 2008.

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



Mary Taylor, CPA
Auditor of State

September 22, 2008

**MARION LAWRENCE MEMORIAL LIBRARY
PREBLE COUNTY**

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

FINDINGS RELATED TO THE FINANCIAL STATEMENTS REQUIRED TO BE REPORTED IN ACCORDANCE WITH GAGAS
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FINDING NUMBER 2007-001

Material Weakness

When designing the public office's system of internal control and the specific control activities, management should consider ensuring that all transactions are properly authorized in accordance with management's policies, ensuring that accounting records are properly designed, and verifying the existence and valuation of assets and liabilities and periodically reconcile them to the accounting records.

The Library lacked management oversight as illustrated by the following:

- The Library recorded a voided check in the amount of \$35 as a fund balance adjustment in 2006, resulting in the beginning fund balance not agreeing to the prior audit report.
- The investment balance was recorded at the current market value (\$143,626) rather than at the cost basis (\$144,628) at December 31, 2006. The difference of \$1,002 affected the Earnings on Investments amount.
- The Library had a loss on the sale of stock in 2006 in the amount of \$1,022 and the amount was offset to Earnings on Investments rather than recorded separately as such.
- The December 31, 2006 cash balances of \$2,470 (General Fund) and \$143,626 (Capital Projects Fund) listed on the County Budget Commission Certificate did not reflect proper cash balances of \$83,639 and \$63,463, respectively. This represents a difference of \$81,169 in the General Fund and a difference of \$80,163 in the Capital Projects Fund.
- The 2007 estimated resources of \$61,000 (General Fund) and \$6,500 (Capital Projects Fund) as well as the 2006 estimated resources of \$61,000 (General Fund) and \$2,335 (Capital Projects Fund) listed on the County Budget Commission Certificate were not properly reflected in the UAN budgetary receipt ledger. No amounts were posted to the UAN budgetary receipt ledger.

Audit adjustments were made to the financial statements for the above items, if applicable.

The lack of proper management oversight could result in material misstatements. The lack of proper management oversight of budgetary activity could result in violations of budgetary law and possible negative fund balances for the Library.

To improve recordkeeping and accountability of Library financial activity, we recommend that the Library use due care in posting financial activity to the Library's books and certifying fund balances to the County Auditor. Voided checks should be recorded as an adjustment to expenditures, not a fund balance adjustment. We also recommend that the Library Clerk post the amounts listed on the official budgetary documents such as the County Budget Commission Certificate to the UAN budgetary accounting system. This would help the Library to monitor receipts more carefully and to assure compliance with budgetary law.

FINDING NUMBER 2007-002

Noncompliance Citation

Ohio Revised Code, § 135.14, describes eligible investments for interim monies. Article VIII, Sections 4 and 6 of the Ohio Constitution prohibit public bodies from becoming a “stockholder in any joint stock company, corporation or association.” The Library invested \$39,808 in 1,580 shares of Georgia Power stock in January 2006. In June 2006 the Library sold 350 shares of stock for \$7,803 and lost \$1,015, resulting in the cost basis value of the remaining 1,230 shares of stock to be \$30,990. At December 31, 2007 the current market value of the stock was \$28,844, resulting in an unrealized loss of \$2,146. Failure to invest in eligible investments resulted in a loss on investments. We recommend the Library only invest in eligible investments as described in Ohio Revised Code § 135.14.

Ohio Revised Code, § 135.14(B)(5), states the treasurer or governing board may invest or deposit any part or all of the interim moneys in no-load money market mutual funds consisting exclusively of obligations described in division (B)(1) or (2) of this section. Section (B)(1) includes United States treasury bills, notes, bonds, or any other obligation or security issued by the United States treasury or any other obligation guaranteed as to principal and interest by the United States. Section (B)(2) includes bonds, notes, debentures, or any other obligations or securities issued by any federal government agency or instrumentality, including but not limited to, the federal national mortgage association, federal home loan bank, federal farm credit bank, federal home loan mortgage corporation, government national mortgage association, and student loan marketing association. All federal agency securities shall be direct issuances of federal government agencies or instrumentalities. The Library’s money market fund does not limit investments to these authorized investments. Failure to invest in money market mutual funds which invest in authorized investments resulted in a loss on investments. We recommend the Library only invest in money market mutual funds which limit investments to the authorized investments described in Ohio Revised Code § 135.14(B)(1) and (2).

FINDING NUMBER 2007-003

Noncompliance Citation / Material Weakness

Ohio Revised Code, § 135.21, states, in part, that all investment earnings, except as provided in section 135.351 of the Revised Code and by resolution adopted pursuant to section 3315.01 or 3375.391 of the Revised Code, shall be credited to the general fund of the Library. The Library posted interest earned from its investments in the amount of \$5,856 in 2006 and \$4,556 in 2007 to the Capital Projects Fund. The Capital Projects Fund is not permitted to receive interest. Failure to properly post interest resulted in a misappropriation of funds. The Library corrected their ledgers and financial statement. We recommend the Library only post interest to allowable funds; for the Library, the General Fund is the only allowable fund.

**MARION LAWRENCE MEMORIAL LIBRARY
PREBLE 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	Failure to properly record revenues and expenditures	No	Partially Corrected – Reissued as part of Finding 2007-001
2005-002	Failure to accurately reconcile cash	No	Partially Corrected – Reissued as part of Finding 2007-001
2005-003	Failure to follow the ORC regarding holding two public positions which pose a potential conflict of interest	Yes	



Mary Taylor, CPA
Auditor of State

MARION LAWRENCE MEMORIAL LIBRARY

PREBLE 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 7, 2008**