



**FRANKLIN COUNTY COMMUNITY BASED CORRECTIONAL FACILITY  
FRANKLIN COUNTY**

**REGULAR AUDIT**

**FOR THE YEARS ENDED JUNE 30, 2008-2007**



**Mary Taylor, CPA**  
Auditor of State



**FRANKLIN COUNTY COMMUNITY BASED CORRECTIONAL FACILITY  
FRANKLIN COUNTY**

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# Mary Taylor, CPA

Auditor of State

Franklin County Community Based Correctional Facility  
Franklin County  
1745 Alum Creek Drive  
Columbus, Ohio 43207

To the Members of the Judicial Advisory Board and Facility Governing 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 an interpretation from the American Institute of Certified Public Accountants (AICPA). While the Ohio Department of Rehabilitations and Corrections (ODRC) does not require your Facility 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 ODRC prescribes or permits.

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

**Mary Taylor, CPA**  
Auditor of State

February 26, 2009

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# Mary Taylor, CPA

Auditor of State

## INDEPENDENT ACCOUNTANTS' REPORT

Franklin County Community Based Correctional Facility  
Franklin County  
1745 Alum Creek Drive  
Columbus, Ohio 43207

To the Members of the Judicial Advisory Board and Facility Governing Board:

We have audited the accompanying financial statements of Franklin County Community Based Correctional Facility, Franklin County, Ohio, (the Facility) as of and for the periods ended June 30, 2008 and 2007. These financial statements are the responsibility of the Facility's management. Our responsibility is to express an opinion on these financial statements based on our audit.

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in the Comptroller General of the United States' *Government Auditing Standards*. Those standards require that we plan and perform the audit to reasonably assure whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe our audit provides a reasonable basis for our opinion.

As described more fully in Note 1, the Facility has prepared these financial statements using accounting practices the Ohio Department of Rehabilitation and Corrections 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.

While the Facility 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 following paragraph does not imply the amounts reported are materially misstated under the accounting basis the Facility uses. 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 periods ended June 30, 2008 and 2007 do not present fairly, in conformity with accounting principles generally accepted in the United States of America, the financial position of the Facility as of June 30, 2008 and 2007 or its changes in financial position for the periods then ended.

Also, in our opinion, the financial statements referred to above present fairly, in all material respects, the cash balances and unpaid obligations of the Franklin County Community Based Correctional Facility, Franklin County, Ohio, as of June 30, 2008 and 2007, and its cash receipts and disbursements for the periods then ended on the accounting basis Note 1 describes.

The Facility 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 February 26, 2009, on our consideration of the Facility'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

February 26, 2009



**FRANKLIN COUNTY COMMUNITY BASED CORRECTIONAL FACILITY  
FRANKLIN COUNTY**

**STATEMENT OF CASH RECEIPTS, CASH DISBURSEMENTS, AND CHANGES IN FUND CASH BALANCES  
FOR THE PERIOD ENDED JUNE 30, 2008**

	<u>State Appropriations and Grants</u>	<u>Offender Funds</u>		Totals
	ODRC 501-501	Resident Program Funds	Residential Funds	
<b>Cash Receipts:</b>				
Intergovernmental	\$ 5,341,712	\$ -	\$ -	\$ 5,341,712.00
Receipts for offenders	-	-	284,250	284,250
Collections from offenders	-	32,685	-	32,685
Commissions	-	63,128	-	63,128
Reimbursement	-	33,034	-	33,034
Other	-	4,341	-	4,341
	<u>5,341,712</u>	<u>133,188</u>	<u>284,250</u>	<u>5,759,150</u>
<b>Total Cash Receipts</b>	<u>5,341,712</u>	<u>133,188</u>	<u>284,250</u>	<u>5,759,150</u>
<b>Cash Disbursements:</b>				
Personnel	4,115,423	-	-	4,115,423
Operating costs	852,086	177,074	-	1,029,160
Program costs	51,541	-	-	51,541
Equipment	6,524	-	-	6,524
Offender Disbursements:				
Offender legal obligations	-	-	14,413	14,413
Offender reimbursements	-	-	33,034	33,034
Offender subsistence fees paid	-	-	32,685	32,685
Offender resident requests	-	-	198,825	198,825
	<u>5,025,574</u>	<u>177,074</u>	<u>278,957</u>	<u>5,481,605</u>
<b>Total Cash Disbursements</b>	<u>5,025,574</u>	<u>177,074</u>	<u>278,957</u>	<u>5,481,605</u>
Disbursements from prior FY (Including refund to ODRC)	<u>740,183</u>	<u>-</u>	<u>-</u>	<u>740,183</u>
<b>Total Receipts Over/(Under) Disbursements</b>	<u>(424,045)</u>	<u>(43,886)</u>	<u>5,293</u>	<u>(462,638)</u>
Fund Cash Balances, July 1, 2007	<u>1,174,970</u>	<u>331,961</u>	<u>22,071</u>	<u>1,529,002</u>
Fund Cash Balances, June 30, 2008	<u>\$ 750,925</u>	<u>\$ 288,075</u>	<u>\$ 27,364</u>	<u>\$ 1,066,364</u>
Unpaid Obligations/Open Purchase Orders	<u>\$ 310,039</u>			

See Accompanying Notes to the Financial Statements

**FRANKLIN COUNTY COMMUNITY BASED CORRECTIONAL FACILITY  
FRANKLIN COUNTY**

**STATEMENT OF CASH RECEIPTS, CASH DISBURSEMENTS, AND CHANGES IN FUND CASH BALANCES  
FOR THE PERIOD ENDED JUNE 30, 2007**

	<b>State Appropriations and Grants</b>	<b>Offender Funds</b>		<b>Totals</b>
	<b>ODRC 501-501</b>	<b>Resident Program Funds</b>	<b>Residential Funds</b>	
<b>Cash Receipts:</b>				
Intergovernmental	\$ 5,260,093	\$ -	\$ -	\$ 5,260,093
Receipts for offenders	-	-	264,042	264,042
Collections from offenders	-	30,143	-	30,143
Commissions	-	58,996	-	58,996
Reimbursement	-	28,751	-	28,751
Other	-	3,275	-	3,275
<b>Total Cash Receipts</b>	<b>5,260,093</b>	<b>121,165</b>	<b>264,042</b>	<b>5,645,300</b>
<b>Cash Disbursements:</b>				
Personnel	3,947,158	-	-	3,947,158
Operating costs	841,099	186,705	-	1,027,804
Program costs	139,067	-	-	139,067
Equipment	13,845	-	-	13,845
Offender Disbursements:				
Offender legal obligations	-	-	16,137	16,137
Offender reimbursements	-	-	28,751	28,751
Offender subsistence fees paid	-	-	30,143	30,143
Offender resident requests	-	-	186,783	186,783
<b>Total Cash Disbursements</b>	<b>4,941,169</b>	<b>186,705</b>	<b>261,814</b>	<b>5,389,688</b>
Disbursements from prior FY	223,102	-	-	223,102
<b>Total Receipts Over/(Under) Disbursements</b>	<b>95,822</b>	<b>(65,540)</b>	<b>2,228</b>	<b>32,510</b>
Fund Cash Balances, July 1, 2006	1,079,148	397,501	19,843	1,496,492
Fund Cash Balances, June 30, 2007	<u>\$ 1,174,970</u>	<u>\$ 331,961</u>	<u>\$ 22,071</u>	<u>\$ 1,529,002</u>
Unpaid Obligations/Open Purchase Orders	<u>\$ 309,978</u>			

See Accompanying Notes to the Financial Statements

**FRANKLIN COUNTY COMMUNITY BASED CORRECTIONAL FACILITY  
FRANKLIN COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS  
JUNE 30, 2008 AND 2007**

**1. Summary of Significant Accounting Policies**

**A. Description of the Entity**

The Franklin County Community Based Correctional Facility, Franklin County, Ohio (the Facility) provides an alternative to prison incarceration for felony offenders. The Facility is the last step in the continuum of increasing punishment before prison incarceration. The Facility is a minimum security operation housing approximately 194 residents. A Facilities Governing Board oversees the Facility's operations. Common pleas judges from the County the Facility serves comprise a Judicial Advisory Board. The Judicial Advisory Board appoints two-thirds of the members of the Facility Governing Board and advises the Facilities Governing Board regarding Facility matters. The Facility serves Franklin County.

For the period ended June 30, 2008, the financial statement presents all funds related to the Facility.

**B. Basis of Accounting**

These financial statements follow the basis of accounting the Ohio Department of Rehabilitation and Corrections prescribes or permits. This basis is similar to the cash receipts and disbursements accounting basis. The Facility recognizes receipts when received in cash rather than when earned, and recognizes disbursements when paid rather than when a liability is incurred.

These statements adequately disclose material matters the Ohio Department of Rehabilitation and Corrections requires.

**C. Deposits**

The Franklin County Treasurer is the custodian of the Facility's grant funds and State appropriations, in addition to a portion of Residential Funds. The County holds these Facility assets in the County's cash and investment pool, valued at the County Treasurer's reported carrying amount. The Facility holds the remaining offenders' cash in demand deposit accounts.

**D. Fund Accounting**

The Facility uses fund accounting to segregate amounts that are restricted as to use. The Facility has the following funds:

**State Appropriations and Grants**

Ohio Department of Rehabilitation and Corrections (ODRC) 501-501 Funding: ODRC grants this funding, appropriated from the State's General Fund, to the Facility to support general operating costs.

**FRANKLIN COUNTY COMMUNITY BASED CORRECTIONAL FACILITY  
FRANKLIN COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS  
JUNE 30, 2008 AND 2007  
(Continued)**

**1. Summary of Significant Accounting Policies (Continued)**

**D. Fund Accounting (Continued)**

**Offender Funds**

Residential Fund (formerly Resident Fund Account): This fund reported amounts the Facility receives and holds in a custodial capacity for each offender while confined. The Facility holds personal funds, including salaries offenders earn while confined, and maintains separate balances for each offender. The Facility makes payments as directed by the offender or per program requirements. Upon release, the Facility pays remaining funds to the offender.

Resident Program Fund (formerly Industrial and Entertainment Fund Account): This fund receives other Offender Funds, such as telephone and commissary commissions, and per diem rates charged to employed offenders. This fund pays for programs and services benefiting offenders, such as indigent offenders' supplies and entertainment. The Residential Fund reimburses this Fund for costs paid by the Facility residents.

**E. Budgetary Process**

**1. Appropriations**

The Facility must budget its intended uses of ODRC 501-501 funding as part of its funding application to ODRC. After ODRC approves the budget, the Board formally adopts it. The Facility cannot spend or obligate (i.e., encumber) more than the appropriation. Facilities must obtain approval from ODRC to transfer amounts between budget categories.

**2. Encumbrances**

Disbursements from State appropriations and Grants are subject to Franklin County's payment approval process. The County Auditor must approve (i.e., certify and encumber) certain payments when the Facility commits to make a payment. The budgetary disbursement amounts reported in Note 2 include cash disbursed against the current period budget plus amounts spent within ninety days of June 30 to liquidate period-end commitments. Amounts not liquidated within ninety days of June 30 are subject to refund to ODRC, unless ODRC approves an extension. (See Note 4.)

A summary of 2008 and 2007 budgetary activity appears in Note 2.

**F. Property, Plant, and Equipment**

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

**FRANKLIN COUNTY COMMUNITY BASED CORRECTIONAL FACILITY  
FRANKLIN COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS  
JUNE 30, 2008 AND 2007  
(Continued)**

**2. Budgetary Activity**

Budgetary activity for ODRC 501-501 funding for the periods ending June 30, 2008 and 2007 follows:

2008 Budgeted vs. Actual Budgetary Basis Expenditures		
Budget	Budgetary Expenditures	Variance
\$5,341,712	\$5,335,613	\$6,099

2007 Budgeted vs. Actual Budgetary Basis Expenditures		
Budget	Budgetary Expenditures	Variance
\$5,260,093	\$5,251,147	\$8,946

**3. Collateral on Deposits**

**Grants and State Appropriations**

The County Treasurer is responsible for collateralizing deposits and investments for grants and State appropriations, in addition to a portion of Resident Program Fund, the County holds as custodian for the Facility.

OFFENDER FUNDS

Deposits

The Facility has Federal Deposit Insurance Corporation coverage of \$100,000 for both funds. Due to the portion of Residential Funds held by the County, there are no uncollateralized amounts at June 30, 2008 or 2007.

**4. Refund To ODRC**

The agreement between the County and ODRC permits the Facility to retain a maximum of one-twelfth of the grant award after liquidating encumbrances outstanding at June 30. The Facility must refund any excess over this amount to ODRC. The schedule below computes the refund to ODRC for the periods ending June 30. Disbursements below include cash paid to liquidate encumbrances outstanding at June 30 and exclude disbursements made during the period against amounts encumbered the prior June 30. The Facility refunds amounts computed below in the period following the computation below.

**FRANKLIN COUNTY COMMUNITY BASED CORRECTIONAL FACILITY  
FRANKLIN COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS  
JUNE 30, 2008 AND 2007  
(Continued)**

**4. Refund To ODRC (Continued)**

Refund to ODRC		
	2008	2007
Cash, July 1	\$1,174,970	\$1,079,148
Disbursements Against Prior Year Budget	(\$309,978)	(\$223,103)
Payable to ODRC, July 1	(\$430,205)	(\$430,205)
Sub-Total	\$434,787	\$425,840
501 Cash Receipts	5,341,712	5,260,093
Budgetary Basis Disbursements	(5,335,613)	(5,251,147)
Amount Subject to Refund, June 30	\$440,886	434,786
One-Twelfth of 501 Award	(445,143)	(438,341)
Refundable to ODRC	-	-
Calculation of Payable to ODRC		
	2008	2007
Payable, July 1	430,205	430,205
Cash Refunded	(430,205)	-
Refundable to ODRC, June 30	-	-
Payable, June 30	-	430,205

**5. Retirement Systems**

The Facility's employees belong to the Ohio Public Employees Retirement System (OPERS). Certified teachers belong to the State Teachers Retirement System (STRS). OPERS and STRS are cost-sharing, multiple-employer plans. The Ohio Revised Code prescribes plan benefits, including postretirement healthcare, and survivor and disability benefits.

The Ohio Revised Code also prescribes contribution rates. For 2008 and 2007, OPERS members contributed 10 and 9.5 percent of their gross salaries and the Facility contributed an amount equaling 14 and 13.85 percent, respectively, of participants' gross salaries. For 2008 and 2007, STRS members contributed 10 percent of their gross salaries to STRS. The Facility contributed an amount equal to 14 percent of participants' gross salaries to STRS. The Facility has paid all contributions required through June 30, 2008.

**6. Risk Management**

**Commercial Insurance**

The Facility has obtained commercial insurance for the following risks:

- Comprehensive property and general liability.
- Vehicles.
- 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*

Franklin County Community Based Correctional Facility  
Franklin County  
1745 Alum Creek Drive  
Columbus, Ohio 43207

To the Members of the Judicial Advisory Board and Facility Governing Board:

We have audited the financial statements of the Franklin County Community Based Correctional Facility, Franklin County, Ohio, (the Facility) as of and for the period ended June 30, 2008 and 2007, and have issued our report thereon dated February 26, 2009, wherein we noted the Facility followed accounting practices the Ohio Department of Rehabilitations and Corrections prescribes or permits rather than accounting principles generally accepted in the United States of America. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in the Comptroller General of the United States' *Government Auditing Standards*.

### Internal Control over Financial Reporting

In planning and performing our audit, we considered the Facility'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 Facility's internal control over financial reporting. Accordingly, we have not opined on the effectiveness of the Facility'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 a certain deficiency in internal control over financial reporting that we consider a significant deficiency.

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 Facility'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 Facility's internal control will not prevent or detect a more-than-inconsequential financial statement misstatement.

We consider the finding 2008-001 described in the accompanying schedule of findings to be a significant deficiency in internal control over financial reporting.

A material weakness is a significant deficiency, or combination of significant deficiencies resulting in more than a remote likelihood that the Facility'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. We believe the significant deficiency described above is also a material weakness.

We also noted certain matters that we reported to the Facility's management in a separate letter dated February 26, 2009.

### **Compliance and Other Matters**

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

We did note a certain instance of noncompliance or other matter that we reported to the Facility's management in a separate letter dated February 26, 2009.

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

We intend this report solely for the information and use of management, the Facility Governing Board and the Judicial Advisory Board. We intend it for no one other than these specified parties.



**Mary Taylor, CPA**  
Auditor of State

February 26, 2009



**FRANKLIN COUNTY COMMUNITY BASED CORRECTIONAL FACILITY  
FRANKLIN COUNTY**

**SCHEDULE OF FINDINGS  
JUNE 30, 2008 AND 2007**

<b>FINDINGS RELATED TO THE FINANCIAL STATEMENTS REQUIRED TO BE REPORTED IN ACCORDANCE WITH GAGAS</b>
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**FINDING NUMBER 2008-001**

**Resident Program and Residential Funds Accounting Systems and Reconciliation – Significant Deficiency**

The activity and balances of the Resident Program Fund and Residential Fund are not transacted through a formal accounting system and maintained only on Excel worksheets by month. Monthly summaries of activity are entered into another summary worksheet to give period to date totals but they are not electronically linked. Based on the volume of activity, ability for account coding or formula error or manipulation, and the propensity for breaks in links the resulting financial statements produced are subject to greater error without the timely detection of management.

Additionally, the Facility uses the Correctional Computers of Wisconsin (CCW) computer software system to record and track individual resident accounts, due to the Excel worksheets limitation to tracking individual accounts. Resident accounts are monies held by the Facility on behalf of the resident. The CCW computer software system is used to post receipts and disbursements, and maintain balances of the resident accounts as a real time report and past the date the information cannot be generated. The CCW system can only provide a current total dollar amount for all resident accounts. This report should be printed and maintained at each month's end and reconciled to the Resident Fund balance from the overall account transaction ledgers and the bank balance each month. Without such a reconciliation, the Facility cannot determine if the total of all individual resident accounts is equal to the fund balance of the overall transaction ledgers and reconciled to the bank balance.

We recommend the Facility consider a computerized accounting system to transact and maintain the balances of the Resident Program and Residential Funds to accurately reflect activity on the financial statements. Additionally, if the system considered does not track individual resident balances, procedures should be enacted to ensure the CCW system is reconciled in total to the account balance of the Resident Fund from the accounting system and financial statements on a monthly basis.

**Officials' Response:**

During the fiscal years 2007 and 2008, these accounts were managed via CCW (Corrections Computers of Wisconsin) software. In August 2008, the Franklin County CBCF installed a different electronic banking system in which to manage these accounts. This electronic banking system is provided by the Keefe Commissary Network.

**FRANKLIN COUNTY COMMUNITY BASED CORRECTIONAL FACILITY  
FRANKLIN COUNTY**

**SCHEDULE OF PRIOR AUDIT FINDINGS  
JUNE 30, 2008 AND 2007**

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>
2006-001	Resident and Industrial and Entertainment Funds Accounting Systems and Reconciliation	No	Not Corrected. Reissued as finding number 2008-001.
2006-002	Monitoring of Resident Fund and Industrial and Entertainment Fund	No	Partially corrected - reissued as management letter recommendation.



**Mary Taylor, CPA**  
Auditor of State

**FRANKLIN COUNTY COMMUNITY BASED CORRECTIONAL FACILITY**

**FRANKLIN 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  
MAY 7, 2009**