

**OAKDALE JOINT UNION CEMETERY  
DISTRICT**

**ASHTABULA COUNTY**

**REGULAR AUDIT**

**For The Years Ended  
December 31, 2007 and 2006**





# Mary Taylor, CPA

Auditor of State

Board of Trustees  
Oakdale Joint Union Cemetery District  
245 E. Jefferson Street  
Jefferson, Ohio 44047

We have reviewed the *Independent Auditor's Report* of the Oakdale Joint Union Cemetery District, Ashtabula County, prepared by S. R. Snodgrass, A.C., for the audit period January 1, 2006 through December 31, 2007. 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 *Independent Auditor's Report* 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 *Independent Auditor's Report* 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 Oakdale Joint Union Cemetery District is responsible for compliance with these laws and regulations.

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

Mary Taylor, CPA  
Auditor of State

June 10, 2009

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Oakdale Joint Union Cemetery District  
Ashtabula County

REGULAR AUDIT  
For the Years Ended December 31, 2007 and 2006

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## INDEPENDENT AUDITOR'S REPORT

Oakdale Joint Union Cemetery District  
Ashtabula County  
245 E. Jefferson Street  
Jefferson, Ohio 44047

To the Board of Trustees:

We have audited the accompanying financial statements of Oakdale Joint Union Cemetery District, Ashtabula County (the Cemetery) as of and for the years ended December 31, 2007 and 2006. These financial statements are the responsibility of the Cemetery'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 by 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 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 Cemetery 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 reasonable 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 Cemetery to reformat its financial statement presentation and make other changes effective for the years ended December 31, 2007 and 2006. Instead of the combined funds the accompanying financial statements present for 2007 and 2006, the revisions require presenting entity wide statements and also to present its larger (i.e. major) funds separately for 2007 and 2006. While the Cemetery 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 Cemetery has elected not to reformat its statements. Since this Cemetery 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.

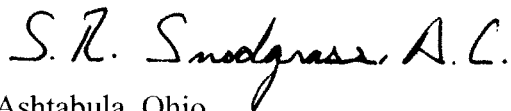
Members of Council  
Oakdale Joint Union Cemetery District  
Ashtabula County  
Page 2

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 Cemetery 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 the Oakdale Joint Union Cemetery District, Ashtabula County, 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 aforementioned revision to generally accepted accounting principles also requires the Cemetery to include Management's Discussion and Analysis for the years ended December 31, 2007 and 2006. The Cemetery 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 May 4, 2009, on our consideration of the Cemetery'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.



Ashtabula, Ohio  
May 4, 2009



Oakdale Joint Union Cemetery District  
Ashtabula County

COMBINED STATEMENT OF CASH RECEIPTS, CASH DISBURSEMENTS AND  
CHANGES IN FUND CASH BALANCES  
GOVERNMENTAL AND FIDUCIARY FUND TYPES  
For The Year Ended December 31, 2007

	Governmental Fund Type	Fiduciary Fund Type	Totals
	General	Private Purpose Trust	
<b>CASH RECEIPTS:</b>			
Local taxes	\$ 82,787	\$ -	\$ 82,787
Charges for services	16,081	-	16,081
Sale of lots and foundations	11,050	-	11,050
Interest income	1,579	63	1,642
Miscellaneous income	491	-	491
<b>Total cash receipts</b>	<b>111,988</b>	<b>63</b>	<b>112,051</b>
<b>CASH DISBURSEMENTS:</b>			
Salaries and other related payroll items	52,634	-	52,634
Supplies and materials	416	65	481
Equipment	2,731	-	2,731
Insurance	2,690	-	2,690
Public employees' retirement	7,539	-	7,539
Land and building	10,763	-	10,763
Gas and oil	1,684	-	1,684
Utilities	3,821	-	3,821
Miscellaneous expense	646	-	646
Debt retirement	1,798	-	1,798
Interest expense	840	-	840
<b>Total disbursements</b>	<b>85,562</b>	<b>65</b>	<b>85,627</b>
<b>Total receipts over (under) disbursements</b>	<b>26,426</b>	<b>(2)</b>	<b>26,424</b>
<b>FUND CASH BALANCES, JANUARY 1</b>	<b>36,932</b>	<b>5,050</b>	<b>41,982</b>
<b>FUND CASH BALANCES, DECEMBER 31</b>	<b>\$ 63,358</b>	<b>\$ 5,048</b>	<b>\$ 68,406</b>

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

Oakdale Joint Union Cemetery District  
Ashtabula County

COMBINED STATEMENT OF CASH RECEIPTS, CASH DISBURSEMENTS AND  
CHANGES IN FUND CASH BALANCES  
GOVERNMENTAL AND FIDUCIARY FUND TYPES  
For The Year Ended December 31, 2006

	Governmental Fund Type	Fiduciary Fund Type	Totals
	General	Private Purpose Trust	
<b>CASH RECEIPTS:</b>			
Local taxes	\$ 82,979	\$ -	\$ 82,979
Charges for services	10,875	-	10,875
Sale of lots and foundations	8,245	-	8,245
Interest income	1,180	63	1,243
Miscellaneous income	623	-	623
<b>Total cash receipts</b>	<b>103,902</b>	<b>63</b>	<b>103,965</b>
<b>CASH DISBURSEMENTS:</b>			
Salaries and other related payroll items	54,006	-	54,006
Hospitalization	3,562	-	3,562
Supplies and materials	1,100	5	1,105
Equipment	8,995	-	8,995
Insurance	3,253	-	3,253
Public employees' retirement	6,546	-	6,546
Land and building	6,468	-	6,468
Gas and oil	1,641	-	1,641
Utilities	3,434	-	3,434
Professional fees	3,077	-	3,077
Debt retirement	1,715	-	1,715
Interest expense	923	-	923
<b>Total disbursements</b>	<b>94,720</b>	<b>5</b>	<b>94,725</b>
<b>Total receipts over disbursements</b>	<b>9,182</b>	<b>58</b>	<b>9,240</b>
<b>FUND CASH BALANCES, JANUARY 1</b>	<b>27,750</b>	<b>4,992</b>	<b>32,742</b>
<b>FUND CASH BALANCES, DECEMBER 31</b>	<b>\$ 36,932</b>	<b>\$ 5,050</b>	<b>\$ 41,982</b>

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

Oakdale Joint Union Cemetery District  
Ashtabula County  
NOTES TO FINANCIAL STATEMENTS

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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 for the Oakdale Joint Union Cemetery District, Ashtabula County, (the Cemetery) as a body corporate and politic. The Cemetery is directed by an appointed three-member Board of Trustees to direct cemetery operations. The Board is appointed by the Village of Jefferson and Jefferson Township. These entities also provide funding to meet the Cemetery's operating costs under the agreement which established the Cemetery. The Cemetery provides grounds maintenance, opening and closing of graves, and the sale of grave lots.

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

B. Basis of Accounting

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

The Cemetery includes investments as assets. The Cemetery does not report purchases of investments as disbursements or investment sales as receipts. The Cemetery recognizes gains or losses at the time of sale as receipts or disbursements, respectively.

Money market mutual funds (including STAR Ohio) are recorded at share values the mutual fund reports.

Oakdale Joint Union Cemetery District  
Ashtabula County  
NOTES TO FINANCIAL STATEMENTS (Continued)

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1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

D. Fund Accounting

The Cemetery uses fund accounting to segregate cash and investments that are restricted as to use. The Cemetery classifies its fund into the following types.

1. General Fund

The General Fund is the general operating fund. It presents all financial resources except those required to be accounted for in another fund.

2. Private Purpose Trust Fund

This fund accounts for assets held under a trust agreement that is legally restricted to the extent that only earnings, not principal, are available to support the Cemetery's programs. The Cemetery had the following significant Private Purpose Trust Fund:

Redmond Bequest Fund – A \$5,000 donation was received by the Cemetery from the estate of Clara Redmond. The family's request was that the Cemetery deposits the money into a savings account. The interest earned is then to be used to maintain the grave site.

E. Budgetary Process

The Cemetery's Board budgets each fund annually.

1. Appropriations

Budgetary expenditures (that is, disbursements and encumbrances) may not exceed appropriations at the fund, function or object level of control and appropriations may not exceed estimated resources. The Board of Trustees annually approves an appropriation measure and any subsequent amendments. The County Budget Commission must also approve the annual appropriation measure. Appropriations lapse at year end.

2. Estimated Resources

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

Oakdale Joint Union Cemetery District  
Ashtabula County  
NOTES TO FINANCIAL STATEMENTS (Continued)

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

E. Budgetary Process (Continued)

3. Encumbrances

The Cemetery reserves (encumbers) appropriations when it makes commitments. Encumbrances outstanding at year end are canceled, and reappropriated in the subsequent years.

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

F. Property, Plant and Equipment

The financial statements report acquisitions of property, plant, and equipment as capital outlay disbursements when paid. The financial statements do not report these items as assets.

G. Unpaid Vacation and Sick Leave

Employees are entitled to cash payments for unused vacation and sick leave in certain circumstances, such as upon leaving employment. The financial statements do not report unpaid vacation and sick leave as liabilities.

2. EQUITY IN POOLED CASH AND INVESTMENTS

The Cemetery 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 are as follows:

	2007	2006
Deposits:		
Demand deposits	\$ 24,207	\$ 14,171
Bequest passbook account	5,048	5,050
Total deposits	29,255	19,221
Investment:		
STAR Ohio	39,151	22,761
Total deposits and investments	\$ 68,406	\$ 41,982

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

Investment: Investments in STAR Ohio are not evidenced by securities that exist in physical or book-entry form.

Oakdale Joint Union Cemetery District  
Ashtabula County  
NOTES TO FINANCIAL STATEMENTS (Continued)

3. DEBT OBLIGATIONS

At December 31, 2007 and 2006, debt obligations consisted of the following issuance:

<u>Description</u>	<u>Balance at December 31, 2007</u>	<u>Balance at December 31, 2006</u>
Note payable to Huntington Bank, due in monthly installments of \$219.83 through June 2015, at a variable interest rate currently at 4.7 percent per annum.	\$ 16,647	\$ 18,446

Transactions for the years ended December 31, 2007 and 2006 are summarized as follows:

<u>Description</u>	<u>Balance at December 31, 2006</u>	<u>Proceeds</u>	<u>Payments</u>	<u>Balance at December 31, 2007</u>
2007				
Loan – Huntington Bank	\$ 18,446	\$ -	\$ 1,799	\$ 16,647
<u>Description</u>	<u>Balance at December 31, 2005</u>	<u>Proceeds</u>	<u>Payments</u>	<u>Balance at December 31, 2006</u>
2006				
Loan – Huntington Bank	\$ 20,160	\$ -	\$ 1,714	\$ 18,446

Aggregate maturities of long term debt for the five years ended December 31, 2007 as follows:

2008	\$ 1,898
2009	1,989
2010	2,043
2011	2,109
2012	2,261
Thereafter	6,347
	<u>\$ 16,647</u>

Oakdale Joint Union Cemetery District  
Ashtabula County  
NOTES TO FINANCIAL STATEMENTS (Continued)

4. BUDGETARY ACTIVITY

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

2007 Budgeted vs. Actual Receipts			
Fund Type	Budgeted Receipts	Actual Receipts	Variance
General	<u>\$ 112,713</u>	<u>\$ 111,988</u>	<u>\$ (725)</u>

2007 Budgeted vs. Actual Budgetary Basis Expenditures			
Fund Type	Appropriation Authority	Budgetary Expenditures	Variance
General	<u>\$ 111,738</u>	<u>\$ 85,562</u>	<u>\$ 26,176</u>

2006 Budgeted vs. Actual Receipts			
Fund Type	Budgeted Receipts	Actual Receipts	Variance
General	<u>\$ 95,871</u>	<u>\$ 103,902</u>	<u>\$ 8,031</u>

2006 Budgeted vs. Actual Budgetary Basis Expenditures			
Fund Type	Appropriation Authority	Budgetary Expenditures	Variance
General	<u>\$ 112,667</u>	<u>\$ 94,720</u>	<u>\$ 17,947</u>

5. PROPERTY TAX

Real property taxes become a lien on January 1 proceeding the October 1 date for which rates are adopted by the Board. The State Board of Tax Equalization adjusts these rates for inflation. Property taxes are also reduced for applicable homestead and rollback deductions. The State pays Homestead and rollback amounts, reported in the accompanying financial statements as Intergovernmental Receipts. 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.

Tangible personal property tax is assessed by the property owners, who must file a list of such property to the County by each April 30.

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

Oakdale Joint Union Cemetery District  
Ashtabula County  
NOTES TO FINANCIAL STATEMENTS (Continued)

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6. RETIREMENT SYSTEMS

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

The Ohio Revised Code also prescribes contribution rates. For 2007 and 2006, OPERS employee members contributed 9.5 and 9.0 percent, respectively, of their gross salaries. The Cemetery contributed an amount equal to 13.85 and 13.70 percent, respectively, of participants' gross salaries. The Cemetery has paid all contributions required through December 31, 2007.

7. RISK MANAGEMENT

**Commercial Insurance**

The Cemetery has obtained commercial insurance for the following risks:

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



**Independent Accountants' Report on Internal Control Over  
Financial Reporting and on Compliance and Other Matters  
Required by *Government Auditing Standards***

Oakdale Joint Union Cemetery District  
Ashtabula County  
245 E. Jefferson Street  
Jefferson, Ohio 44047

To the Board of Trustees:

We have audited the financial statements of the Oakdale Joint Union Cemetery District, Ashtabula County (the Cemetery) as of and for the years ended December 31, 2007, and 2006, and have issued our report thereon dated May 4, 2009. 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.

**Internal Control Over Financial Reporting**

In planning and performing our audit, we considered the Cemetery's internal control over financial reporting as a basis for designing our auditing procedures for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Cemetery's internal control over financial reporting. Accordingly, we do not express an opinion on the effectiveness of the Cemetery's internal control over financial reporting.

A control deficiency exists when the design or operation of a control does not allow management or employees, in the normal course of 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 Cemetery's ability to initiate, authorize, record, process, or report financial data reliably in accordance with generally accepted accounting principles such that there is more than a remote likelihood that a misstatement of the Cemetery's financial statements that is more than inconsequential will not be prevented or detected by the Cemetery's internal control.

A material weakness is a significant deficiency, or combination of significant deficiencies, that results in more than a remote likelihood that a material misstatement of the financial statements will not be prevented or detected by the Cemetery's internal control.

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 or material weaknesses. We did not identify any deficiencies in internal control over financial reporting that we consider to be material weaknesses, as defined above.

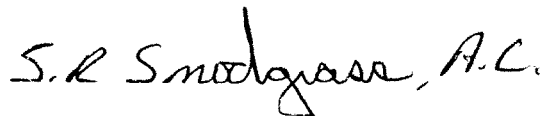
We noted certain other matters that we reported to management of the Oakdale Joint Union Cemetery District in a separate letter dated May 4, 2009.

#### Compliance and Other Matters

As part of obtaining reasonable assurance about whether the Cemetery's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, 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 instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards* and which are described in the accompanying schedule of findings as items 2007-001 through 2007-004.

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

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



Ashtabula, Ohio  
May 4, 2009

**OAKDALE UNION CEMETERY  
ASHTABULA COUNTY**

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

<b>FINDINGS RELATED TO THE FINANCIAL STATEMENTS REQUIRED TO BE REPORTED IN ACCORDANCE WITH GAGAS</b>	
Finding Number	2007-001

Ohio Revised Code Sections 135.21, 135.351 and 5705.10 maintain various requirements regarding the allocations of interest among funds. As a general rule, interest earned must be credited to the general fund of the subdivision with some exceptions; including, but not limited to, interest derived from a private purpose trust fund or permanent fund must follow the principal or the terms and conditions contained in the will or bequest.

For the years ended December 31, 2007 and 2006 the Cemetery did not allocate interest earned to the private purpose trust as required. Audited financial statements were adjusted to properly record interest earned in the financial statements and to allocate to the required funds.

The Cemetery is not accurately reflecting its various fund balances and cash balances by not allocating interest earnings to the required funds and recording interest when received.

We recommend that the Cemetery properly record interest earnings in the required funds according to the requirements above. The amount of the allocation should be calculated and documented on a monthly basis.

*Client Response:* All interest was recorded in passbook, just did not get recorded in the UAN system. The Clerk will record all interest in the future.

Finding Number	2007-002
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Ohio Revised Code Section 149.35.1 states that “all records are the property of the public office concerned and shall not be removed, destroyed, mutilated, transferred, or otherwise damaged or disposed of, in whole or in part, except as provided by law or under the rules adopted by the records commissions.”

The Cemetery’s Clerk/Treasurer was unable to provide the following items upon request:

**FY 2006**

- Invoices or other supporting documentation for 35 expenditures totaling \$15,160.02.

The failure to maintain adequate public records could result in a loss of accountability over the Cemetery’s finances and make it difficult for the Cemetery to identify errors.

We recommend the Cemetery maintain all public records as required by the Ohio Revised Code.

*Client Response:* The missing information is from the time period the prior Clerk handled the financial information. KC Baxley (clerk since June 06) does not know where information is located.

OAKDALE UNION CEMETERY  
ASHTABULA COUNTY

SCHEDULE OF FINDINGS AND RESPONSES  
DECEMBER 31, 2007 AND 2006

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

Finding Number	2007-003
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Ohio Revised Code Section 5747.07(B) requires that every employer required to deduct and withhold any amount under section 5747.06 of the Revised Code shall file a return and shall pay the amount required by law.

During 2007, the Cemetery did not withhold local income taxes from the wages of its trustees. The UAN system should be updated and taxes should be withheld in the future.

The Directors should periodically review the payroll records to help assure that all withholdings have been remitted to the proper agency.

*Client Response:* The UAN was set up incorrectly for the trustees. The problem has been resolved in 2008.

Finding Number	2007-004
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Ohio Revised Code Section 117.38 requires the Cemetery to publish notice in a local newspaper stating the financial report is available for public inspection at the office of the chief fiscal officer.

During 2006 and 2007, the Cemetery did not publish notice in the local newspaper.

*Client Response:* The Clerk was unaware of the requirement and will publish notice in the future.



Mary Taylor, CPA  
Auditor of State

OAKDALE JOINT UNION CEMETERY DISTRICT  
ASHTABULA 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  
JUNE 23, 2009