

**LYNCHBURG AREA JOINT FIRE  
AND AMBULANCE DISTRICT  
Regular Audit  
For the Years Ended December 31, 2011 and 2010**

***Perry & Associates***  
Certified Public Accountants, A.C.





# Dave Yost • Auditor of State

Board of Trustees  
Lynchburg Area Joint Fire and Ambulance District  
151 Main Street  
Lynchburg, Ohio 45142

We have reviewed the *Independent Accountants' Report* of the Lynchburg Area Joint Fire and Ambulance District, Highland County, prepared by Perry & Associates, Certified Public Accountants, A.C., for the audit period January 1, 2010 through December 31, 2011. 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 Accountants' 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 Accountants' 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 Lynchburg Area Joint Fire and Ambulance District is responsible for compliance with these laws and regulations.

A handwritten signature in black ink that reads "Dave Yost".

Dave Yost  
Auditor of State

November 26, 2012

**This page intentionally left blank.**

**LYNCHBURG AREA JOINT FIRE AND AMBULANCE DISTRICT  
HIGHLAND COUNTY**

**TABLE OF CONTENTS**

<b>TITLE</b>	<b>PAGE</b>
Independent Accountants' Report .....	1
Statement of Cash Receipts, Cash Disbursements, and Changes in Fund Cash Balance - For the Year Ended December 31, 2011 .....	3
Statement of Cash Receipts, Cash Disbursements, and Changes in Fund Cash Balance - For the Year Ended December 31, 2010 .....	4
Notes to the Financial Statements.....	5
Independent Accountants' Report on Internal Control Over Financial Reporting and on Compliance and Other Matters Required by <i>Government Auditing Standards</i> .....	10
Schedule of Audit Findings .....	12
Schedule of Prior Audit Findings .....	13

**This page intentionally left blank.**

***Perry & Associates***  
Certified Public Accountants, A.C.

[www.perrycpas.com](http://www.perrycpas.com)

MARIETTA  
428 Second Street  
Marietta, OH 45750  
(740) 373-0056  
(740) 373-2402 Fax

PARKERSBURG  
1035 Murdoch Avenue  
Parkersburg, WV 26101  
(304) 422-2203  
(304) 428-5587 Fax

ST. CLAIRSVILLE  
121 E. Main Street  
St. Clairsville, OH 43950  
(740) 695-1569  
(740) 695-5775 Fax

**INDEPENDENT ACCOUNTANTS' REPORT**

August 28, 2012

Lynchburg Area Joint Fire and Ambulance District  
Highland County  
151 Main Street  
Lynchburg, Ohio 45142

To the Board of Trustees:

We have audited the accompanying financial statements of the **Lynchburg Area Joint Fire and Ambulance District**, Highland County, Ohio, (the District) as of and for the years ended December 31, 2011 and 2010. These financial statements are the responsibility of the District'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 District 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 District's larger (i.e. major) funds separately. While the District 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 the State permits, but does not require Districts to reformat their statements. The District 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. 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, 2011 and 2010 do not present fairly, in conformity with accounting principles generally accepted in the United States of America, the financial position of the District as of December 31, 2011 and 2010 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 District as of December 31, 2011 and 2010, and its combined cash receipts and disbursements for the years then ended on the accounting basis Note 1 describes.

As described in Note 1F, during 2011 the District adopted Governmental Accounting Standards Board Statement No. 54, *Fund Balance Reporting and Governmental Fund Type Definitions*.

In accordance with *Government Auditing Standards*, we have also issued our report dated August 28, 2012, on our consideration of the District'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.

Respectfully Submitted,



**Perry and Associates**  
Certified Public Accountants, A.C.



**LYNCHBURG AREA JOINT FIRE AND AMBULANCE DISTRICT  
HIGHLAND COUNTY**

**STATEMENT OF CASH RECEIPTS, CASH DISBURSEMENTS, AND  
CHANGES IN FUND CASH BALANCE**

**FOR THE YEAR ENDED DECEMBER 31, 2011**

<b>Cash Receipts:</b>	
Property and Local Taxes	\$ 296,804
Charges for Services	91,767
Intergovernmental	60,439
Earnings on Investments	210
Miscellaneous	12,534
	<hr/>
Total Cash Receipts	461,754
	<hr/>
<b>Cash Disbursements:</b>	
Current:	
Security of Persons and Property	347,828
Capital Outlay	13,407
Debt Service:	
Redemption of Principal	34,940
Interest and Other Fiscal Charges	36,698
	<hr/>
Total Cash Disbursements	432,873
	<hr/>
Net Change in Fund Cash Balance	28,881
Fund Cash Balance, January 1	330,752
	<hr/>
<b><i>Fund Cash Balance, December 31</i></b>	
Restricted	49,820
Unassigned	309,813
	<hr/>
<b><i>Fund Cash Balance, December 31</i></b>	<b><u><u>\$ 359,633</u></u></b>

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

**LYNCHBURG AREA JOINT FIRE AND AMBULANCE DISTRICT  
HIGHLAND COUNTY**

**STATEMENT OF CASH RECEIPTS, CASH DISBURSEMENTS, AND  
CHANGES IN FUND CASH BALANCE**

**FOR THE YEAR ENDED DECEMBER 31, 2010**

<b>Cash Receipts:</b>	
Property and Local Taxes	\$ 288,245
Charges for Services	89,905
Intergovernmental	66,725
Earnings on Investments	4
Miscellaneous	14,392
	<hr/>
Total Cash Receipts	459,271
	<hr/>
<b>Cash Disbursements:</b>	
Current:	
Security of Persons and Property	277,524
Capital Outlay	15,465
Debt Service:	
Redemption of Principal	102,456
Interest and Other Fiscal Charges	44,761
	<hr/>
Total Cash Disbursements	440,206
	<hr/>
Net Change in Fund Cash Balance	19,065
Fund Cash Balance, January 1	311,687
	<hr/>
<i>Fund Cash Balance, December 31</i>	<u><u>\$ 330,752</u></u>

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

**LYNCHBURG AREA JOINT FIRE AND AMBULANCE DISTRICT  
HIGHLAND COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS  
DECEMBER 31, 2011 AND 2010**

**1. Summary of Significant Accounting Policies**

**A. Description of the Entity**

Lynchburg Area Joint Fire and Ambulance District, Highland County, Ohio (the District) is a body corporate and politic established to exercise the rights and privileges conveyed to it by the constitution and laws of the State of Ohio, Ohio Revised Code, Sections 505.371 and 505.71. The District provides fire fighting protection, emergency medical service and related services for the Districts of Union, Salem, Dodson, and Lynchburg in Highland County. The five member governing Board of the District is composed of one representative from each District and the District with one member appointed at large by the majority of the other members. The Board is responsible for employing a clerk who is responsible for fiscal controls over the resources and assets of the District.

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

**B. Accounting Basis**

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

The District maintains all available funds allocated between a Demand Deposit and Money Market account with a local commercial bank. The Money Market account is an interest-earning account. The District's deposits are valued at cost.

**D. Fund Accounting**

The District uses fund accounting to segregate cash that is restricted as to use. The District has no funds that are required to be restricted as to use; therefore, the District only presents a General Fund. The General Fund is the general operating fund used to account for all financial resources.

**E. Budgetary Process**

The Ohio Revised Code requires the Board to budget each fund annually.

**1. Appropriations**

Budgetary expenditures (that is, disbursements and encumbrances) may not exceed appropriations at the fund level of control and appropriations may not exceed estimated resources. The Board must annually approve appropriation measures and any subsequent amendments. Appropriations lapse at year end.

**LYNCHBURG AREA JOINT FIRE AND AMBULANCE DISTRICT  
HIGHLAND COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS  
DECEMBER 31, 2011 AND 2010  
(Continued)**

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

**E. Budgetary Process (Continued)**

**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.

**3. Encumbrances**

The Ohio Revised Code requires the District to reserve (encumber) appropriations when individual commitments are made. Encumbrances outstanding at year end are canceled, and reappropriated in the subsequent year.

A summary of 2011 and 2010 budgetary activity appears in Note 3.

**F. Fund Balance**

For December 31, 2011 fund balance is divided into five classifications based primarily on the extent to which the District must observe constraints imposed upon the use of its governmental-fund resources. The classifications are as follows:

**1. Nonspendable**

The District classifies assets as *nonspendable* when legally or contractually required to maintain the amounts intact.

**2. Restricted**

Fund balance is *restricted* when constraints placed on the use of resources are either externally imposed by creditors (such as through debt covenants), grantors, contributors, or laws or regulations of other governments; or is imposed by law through constitutional provisions.

**3. Committed**

Trustees can *commit* amounts via formal action (resolution). The District must adhere to these commitments unless the Trustees amend the resolution. Committed fund balance also incorporates contractual obligations to the extent that existing resources in the fund have been specifically committed to satisfy contractual requirements.

**4. Assigned**

Assigned fund balances are intended for specific purposes but do not meet the criteria to be classified as *restricted* or *committed*. Governmental funds other than the general fund report all fund balances as *assigned* unless they are restricted or committed. In the general fund, *assigned* amounts represent intended uses established by District Trustees or a District official delegated that authority by resolution, or by State Statute.

**LYNCHBURG AREA JOINT FIRE AND AMBULANCE DISTRICT  
HIGHLAND COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS  
DECEMBER 31, 2011 AND 2010  
(Continued)**

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

**F. Fund Balance (Continued)**

**5. Unassigned**

Unassigned fund balance is the residual classification for the general fund and includes amounts not included in the other classifications. In other governmental funds, the unassigned classification is used only to report a deficit balance.

The District applies restricted resources first when expenditures are incurred for purposes for which either restricted or unrestricted (committed, assigned, and unassigned) amounts are available. Similarly, within unrestricted fund balance, committed amounts are reduced first followed by assigned, and then unassigned amounts when expenditures are incurred for purposes for which amounts in any of the unrestricted fund balance classifications could be used.

**G. Property, Plant and Equipment**

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

**2. Equity in Pooled Deposits**

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

	<u>2011</u>	<u>2010</u>
Demand Deposits	\$ 92,951	\$ 83,429
Money Market	<u>266,682</u>	<u>247,323</u>
Total Deposits	<u>\$ 359,633</u>	<u>\$ 330,752</u>

Deposits are either (1) insured by the Federal Deposit Insurance Corporation or (2) collateralized by securities specifically pledged by the financial institution to the District, or (3) collateralized by the financial institution's public entity deposit pool.

**3. Budgetary Activity**

Budgetary activity for the years ended December 31, 2011 and 2010 follows:

2011 Budgeted vs. Actual Receipts			
Fund Type	Budgeted Receipts	Actual Receipts	Variance
General	\$ 347,490	\$ 461,754	\$ 114,264

**LYNCHBURG AREA JOINT FIRE AND AMBULANCE DISTRICT  
HIGHLAND COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS  
DECEMBER 31, 2011 AND 2010  
(Continued)**

**3. Budgetary Activity (Continued)**

2011 Budgeted vs. Actual Budgetary Basis Expenditures			
Fund Type	Appropriation Authority	Budgetary Expenditures	Variance
General	\$ 649,736	\$ 432,873	\$ 216,863

2010 Budgeted vs. Actual Receipts			
Fund Type	Budgeted Receipts	Actual Receipts	Variance
General	\$ 411,975	\$ 459,271	\$ 47,296

2010 Budgeted vs. Actual Budgetary Basis Expenditures			
Fund Type	Appropriation Authority	Budgetary Expenditures	Variance
General	\$ 658,518	\$ 440,206	\$ 218,312

**4. Property Tax**

Real property taxes become a lien on January 1 preceding the October 1 date for which the Trustees adopted tax 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 County by December 31. If the property owner elects to pay semiannually, the first half is due December 31. The second half payment is due the following June 20.

Public utilities are also taxed on personal and real property located within the taxing authority.

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 taxing authority.

**5. Debt**

Debt outstanding at December 31, 2011 was as follows:

	<u>Principal</u>	<u>Interest Rate</u>
General Obligation Bonds	\$719,702	4.05%

**LYNCHBURG AREA JOINT FIRE AND AMBULANCE DISTRICT  
HIGHLAND COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS  
DECEMBER 31, 2011 AND 2010  
(Continued)**

**5. Debt (Continued)**

The District issued a general obligation bond to finance part of the cost of new construction of a fire and ambulance station in 2005 for \$900,000. During 2010 the District refinanced the bonds in order to reduce the interest rate on the bonds from 5.23% to 4.05%. Payments of principal and interest are made semi-annually. The general obligation bonds are collateralized by the taxing authority of the District.

Amortization of the general obligation bond, excluding interest, is scheduled as follows:

Year	Bond
2012	38,863
2013	40,453
2014	42,108
2015	43,830
2016	45,623
2017 - 2021	257,689
2022 -2025	251,136
Total	\$ 719,702

During 2010, a general obligation note issued in 2008 to finance the purchase of a new fire engine was paid in full by the District. The note was originally issued for \$165,000.

**6. Retirement Systems**

The District's full-time certified Fire Fighters belong to the Police and Fire Pension Fund (OP&F). The clerk belongs to the Ohio Public Employees Retirement System (OPERS). OP&F and OPERS are cost-sharing, multi-employer plans. The Ohio Revised Code prescribes for these plans' benefits, which include postretirement healthcare and survivor and disability benefits.

The Ohio Revised Code also prescribes contribution rates. For 2011 and 2010, OP&F participants contributed 10% of their gross wages. For 2011 and 2010, the District contributed to OP&F an amount equal to 24% of full-time fire fighters' wages. For 2011 and 2010, OPERS participants contributed 10% of their gross wages and the District contributed an amount equal to 14% of participants' gross salaries. The District has paid all contributions required through December 31, 2011.

**7. Risk Management**

**Commercial Insurance**

The District has obtained commercial insurance for the following risks:

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

There has been no significant change in coverage from last year.

***Perry & Associates***  
Certified Public Accountants, A.C.

[www.perrycpas.com](http://www.perrycpas.com)

MARIETTA

428 Second Street  
Marietta, OH 45750  
(740) 373-0056  
(740) 373-2402 Fax

PARKERSBURG

1035 Murdoch Avenue  
Parkersburg, WV 26101  
(304) 422-2203  
(304) 428-5587 Fax

ST. CLAIRSVILLE

121 E. Main Street  
St. Clairsville, OH 43950  
(740) 695-1569  
(740) 695-5775 Fax

**INDEPENDENT ACCOUNTANTS' REPORT ON INTERNAL CONTROL OVER  
FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS  
REQUIRED BY GOVERNMENT AUDITING STANDARDS**

August 28, 2012

Lynchburg Area Joint Fire and Ambulance District  
Highland County  
151 Main Street  
Lynchburg, Ohio 45142

To the Board of Trustees:

We have audited the financial statements of the **Lynchburg Area Joint Fire and Ambulance District**, Highland County, (the District) as of and for the years ended December 31, 2011 and 2010, and have issued our report thereon dated August 28, 2012, wherein we noted the District followed accounting practices the Auditor of State prescribes rather than accounting principles generally accepted in the United States of America and has adopted Governmental Accounting Standards Board Statement No. 54. 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 District's internal control over financial reporting as a basis for designing our audit procedures for the purpose of expressing our opinion on the financial statements, but not for the purpose of opining on the effectiveness of the District's internal control over financial reporting. Accordingly, we have not opined on the effectiveness of the District'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 was not designed to identify all deficiencies in internal control over financial reporting that might be deficiencies, significant deficiencies or material weaknesses. Therefore, we cannot assure that we have identified all deficiencies or material weaknesses. However, as described in the accompanying schedule of audit findings we identified a certain deficiency in internal control over financial reporting, that we consider a material weakness.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, when performing their assigned functions, to prevent, or detect and timely correct misstatements. A *material weakness* is a deficiency, or combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the District's financial statements will not be prevented, or detected and timely corrected. We consider audit finding 2011-001 described in the accompanying schedule of audit findings to be a material weakness.



### **Compliance and Other Matters**

As part of reasonably assuring whether the District'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 also noted certain matters requiring inclusion in this report that we reported to the District's management in a separate letter dated August 28, 2012.

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

Respectfully Submitted,

A handwritten signature in cursive script that reads "Perry & Associates CPAs A.C.".

**Perry and Associates**  
Certified Public Accountants, A.C.

**LYNCHBURG AREA JOINT FIRE AND AMBULANCE DISTRICT  
HIGHLAND COUNTY**

**SCHEDULE OF AUDIT FINDINGS  
DECEMBER 31, 2011 AND 2010**

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

**FINDING NUMBER 2011-001**

**Material Weakness**

**Posting Receipts/Disbursements**

Receipts and disbursements should be posted to the fund and line item accounts as established by Ohio Administrative Code.

During 2011 and 2010, several receipts and disbursements were not posted into accurate classifications based on the source of the receipt and purpose of the disbursement. The following posting errors were noted:

- Rollbacks, local government distributions, and tangible personal property reimbursements were recorded as property tax instead of intergovernmental receipts in 2010 and 2011.
- A tangible personal property receipt was recorded as intergovernmental instead of property tax in 2010.
- Refunds of overpaid 2010 payroll taxes were recorded as intergovernmental instead of as a reduction of the expenditure in 2010.
- Miscellaneous receipts for insurance claim proceeds and proceeds from the sale of capital assets were recorded as property tax in 2011.
- Refunds of overpaid expenditures, payroll taxes, insurance premiums and bank charges were recorded as property tax instead of as a reduction of the expenditure in 2011.
- For both 2010 and 2011 debt principal and interest payments were not accurately classified.

Not posting receipts/disbursements accurately resulted in the financial statements requiring several reclassifications. The financial statements reflect all reclassifications.

We recommend the Fiscal Officer refer to the Ohio Administrative Code for guidance to determine the proper posting of receipts and disbursements.

We also recommend that the Board of Trustees review the financial reports to ensure that they are accurately prepared.

**Management's Response** – We did not receive a response from management.

**LYNCHBURG AREA JOINT FIRE AND AMBULANCE DISTRICT  
HIGHLAND COUNTY**

**SCHEDULE OF PRIOR AUDIT FINDINGS  
DECEMBER 31, 2011 AND 2010**

Finding Number	Finding Summary	Fully Corrected?	Not Corrected, Partially Corrected; Significantly Different Corrective Action Taken; or Finding No Longer Valid; <i>Explain:</i>
2009-001	Ohio Rev. Code Section 117.38 – Annual financial reports	No	Partially Corrected – Moved to Management Letter
2009-002	Posting Estimated Revenues and Appropriations	Yes	
2009-003	Duplicate Receipts	Yes	
2009-004	Posting Receipts	No	Not Corrected – Reissued as 2011-001

**This page intentionally left blank.**



# Dave Yost • Auditor of State

**LYNCHBURG AREA JOINT FIRE AND AMBULANCE DISTRICT**

**HIGHLAND 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  
DECEMBER 6, 2012**