



Dave Yost • Auditor of State

**PORTAGE-GEAUGA JUVENILE DETENTION CENTER
PORTAGE COUNTY**

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Dave Yost • Auditor of State

Portage-Geauga Juvenile Detention Center
Portage County
8000 Infirmary Road
Ravenna, Ohio 44266

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.

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Dave Yost
Auditor of State

April 6, 2012

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Dave Yost • Auditor of State

INDEPENDENT ACCOUNTANTS' REPORT

Portage-Geauga Juvenile Detention Center
Portage County
8000 Infirmary Road
Ravenna, Ohio 44266

To the Board of Trustees:

We have audited the accompanying financial statements of Portage-Geauga Juvenile Detention Center, Portage County, (the Detention Center) as of and for the years ended December 31, 2011 and 2010. These financial statements are the responsibility of the Detention Center'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 Detention Center 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 Detention Center's larger (i.e. major) funds separately. While the Detention Center 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 Detention Centers to reformat their statements. The Detention Center 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 Detention Center 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 as of December 31, 2011 and 2010 and the reserves for encumbrances as of December 31, 2010 of Portage-Geauga Juvenile Detention Center, Portage County, and its combined cash receipts and disbursements for the years then ended on the accounting basis Note 1 describes.

As described in Note 1, during 2011 the Portage-Geauga Juvenile Detention Center 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 April 6, 2012, on our consideration of the Detention Center'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 black ink that reads "Dave Yost". The signature is written in a cursive style with a large, looping "D" and "Y".

Dave Yost
Auditor of State

April 6, 2012

**PORTAGE-GAUGA JUVENILE DETENTION CENTER
PORTAGE COUNTY**

**COMBINED STATEMENT OF CASH RECEIPTS, CASH DISBURSEMENTS, AND
CHANGES IN FUND CASH BALANCES - ALL GOVERNMENTAL FUND TYPES
FOR THE YEAR ENDED DECEMBER 31, 2011**

	<u>Governmental Fund Types</u>			Totals (Memorandum Only)
	<u>General</u>	<u>Special Revenue</u>	<u>Capital Projects</u>	
Cash Receipts				
Contracts - Services	\$1,954,205		\$23,769	\$1,977,974
Federal Grants		89,550		89,550
Tuition	199,355			199,355
Refunds/Reimbursements	26,377			26,377
Other Revenue	1,177			1,177
<i>Total Cash Receipts</i>	<u>2,181,114</u>	<u>89,550</u>	<u>23,769</u>	<u>2,294,433</u>
Cash Disbursements				
Current:				
Personal Services:				
Salaries	1,135,819	35,000		1,170,819
PERS and STRS Retirement	155,889	6,500		162,389
Workers Compensation	21,371	1,600		22,971
Medicare	15,273	700		15,973
Health Benefits	238,952	0		238,952
Unemployment Compensation	1,128	5,200		6,328
Contractual Services:				
Contractual Services	10,974	1,584		12,558
Training/Education	4,596			4,596
Utilities	118,686			118,686
Contracts-Services	10,372			10,372
Contracts-Repair	57,534			57,534
Leases	2,860			2,860
Professional Services	5,621			5,621
Consultants	110,942			110,942
Insurance	13,381			13,381
Materials and Supplies	90,202			90,202
Food Supplies		41,541		41,541
Other Expenses	387,170			387,170
Capital Outlay			22,400	22,400
<i>Total Cash Disbursements</i>	<u>2,380,770</u>	<u>92,125</u>	<u>22,400</u>	<u>2,495,295</u>
<i>Excess of Receipts Over (Under) Disbursements</i>	<u>(199,656)</u>	<u>(2,575)</u>	<u>1,369</u>	<u>(200,862)</u>
<i>Net Change in Fund Cash Balances</i>	(199,656)	(2,575)	1,369	(200,862)
<i>Fund Cash Balances, January 1</i>	<u>574,142</u>	<u>11,157</u>	<u>194,424</u>	<u>779,723</u>
Fund Cash Balances, December 31				
Restricted	0	8,582	0	8,582
Assigned	0	0	195,793	195,793
Unassigned	374,486	0	0	374,486
<i>Fund Cash Balances, December 31</i>	<u>\$374,486</u>	<u>\$8,582</u>	<u>\$195,793</u>	<u>\$578,861</u>

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

**PORTAGE-GEAUGA JUVENILE DETENTION CENTER
PORTAGE COUNTY**

**COMBINED STATEMENT OF CASH RECEIPTS, CASH DISBURSEMENTS, AND
CHANGES IN FUND CASH BALANCES - ALL GOVERNMENTAL FUND TYPES
FOR THE YEAR ENDED DECEMBER 31, 2010**

	<u>Governmental Fund Types</u>			Totals (Memorandum Only)
	<u>General</u>	<u>Special Revenue</u>	<u>Capital Projects</u>	
Cash Receipts:				
Contracts - Services	\$ 2,104,220		\$ 26,424	\$ 2,130,644
Federal Grants		\$ 99,011		99,011
Tuition	213,375			213,375
Gifts and Donations	54,728			54,728
Other Revenue	1,444	952		2,396
Total Cash Receipts:	2,373,767	99,963	26,424	2,500,154
Cash Disbursements:				
Personal Services:				
Salaries	1,107,526	41,029		1,148,555
PERS and STRS Retirement	152,630	6,605		159,235
Worker's Compensation	18,500	1,706		20,206
Medicare	14,514	725		15,239
Health Benefits	243,687	4,056		247,743
Unemployment Compensation	4			4
Contractual Services:				
Contractual Services	9,486			9,486
Training/Education	6,351			6,351
Utilities	111,941			111,941
Contracts-Services	10,429			10,429
Contracts-Repair	63,483			63,483
Leases	2,860			2,860
Professional Services	8,002			8,002
Consultants	109,639			109,639
Insurance	14,220			14,220
Materials and Supplies	115,355			115,355
Food Supplies		40,088		40,088
Other Expenses	277,014			277,014
Capital Outlay			24,037	24,037
Total Cash Disbursements	2,265,641	94,209	24,037	2,383,887
Total Receipts Over Disbursements	108,126	5,754	2,387	116,267
Other Financing Receipts:				
Refunds	4,489			4,489
Prior Year	2,238			2,238
Total Other Financing Receipts	6,727	0	0	6,727
Excess of Cash Receipts and Other Financing Receipts Over Cash Disbursements	114,853	5,754	2,387	122,994
Fund Cash Balances, January 1	459,289	5,403	192,037	656,729
Fund Cash Balances, December 31	574,142	11,157	194,424	779,723
Reserved For Encumbrances, December 31	33,245.00			

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

**PORTAGE-GEAUGA JUVENILE DETENTION CENTER
PORTAGE COUNTY**

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

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. Description of the Entity

The Portage-Geauga Juvenile Detention Center, Portage County (the Detention Center) operates under Section 2151.34 of the Ohio Revised Code for District Detention Homes. The Detention Center operates under the direction of a seven member Joint Board of Trustees, made up of two members from Geauga County, three members from Portage County (whom all serve staggering terms of five years), and the two Juvenile Court Judges from Portage and Geauga Counties. The primary purpose of the Detention Center is to provide a secure and safe environment for youth prior to a court hearing on a delinquency charge, or while awaiting placement or commitment to another facility.

The Detention Center's management believes these financial statements present all activities for which the Detention Center 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 Detention Center 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 and Investments

As authorizes by Ohio Revised Code 2151, the Detention Center's cash is held and invested by the Portage County Treasurer who acts as the custodian for Detention Center monies. The Portage County Auditor acts as the Detention Center's fiscal agent. The Detention Center's assets are held in the County's cash and investment pool, and are valued at the County Treasurer's reported carrying value.

D. Fund Accounting

The Detention Center uses fund accounting to segregate cash and investments that are restricted as to use. The Detention Center 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. Special Revenue Funds

These funds account for proceeds from specific sources (other than from private-purpose trusts or for capital projects) that are restricted to expenditure for specific purposes. The Detention Center had the following significant Special Revenue Funds:

**PORTAGE-GEAUGA JUVENILE DETENTION CENTER
PORTAGE COUNTY**

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

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES – (Continued)

Detention Center had the following significant Special Revenue Funds:

Detention Center Title I - This fund receives Title I grants from the federal government.

Food Service - This fund accounts for lunchroom grants from the federal government.

3. Capital Project Funds

These funds account for receipts restricted to acquiring or constructing major capital projects (except those financed through enterprise or trust funds). The Detention Center had the following significant capital project fund:

Construction Fund – This fund accounts for receipts from the Counties of Portage and Geauga that are restricted for the acquisition or construction of major capital projects.

E. Budgetary Process

The Ohio Revised Code requires that each fund be budgeted 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 Joint Board of Trustees must annually approve appropriation measures and subsequent amendments. The County Budget Commission must also approve the annual appropriation measure. Unencumbered appropriations lapse at year end.

2. Estimated Resources

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

3. Encumbrances

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

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

**PORTAGE-GEAUGA JUVENILE DETENTION CENTER
PORTAGE COUNTY**

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

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - (Continued)

F. Fund Balance

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

1. Nonspendable

The Detention Center 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 Detention Center 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 Detention Center Trustees or a Detention Center official delegated that authority by resolution, or by State Statute.

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 Detention Center 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.

**PORTAGE-GEAUGA JUVENILE DETENTION CENTER
PORTAGE COUNTY**

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

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES – (Continued)

G. Property, Plant, and Equipment

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

H. 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 DEPOSITS AND INVESTMENTS

The Portage County Treasurer acts as custodian for the Detention Center funds and maintains a cash and investment pool with the Portage County funds. The Ohio Revised Code Section 2151 prescribes allowable deposits and investments. The carrying amount of cash and investments at December 31, 2011 was \$578,861 and December 31, 2010 was \$779,723. These funds were adequately collateralized.

3. BUDGETARY ACTIVITY

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

2011 Budgeted vs. Actual Receipts			
Fund Type	Budgeted Receipts	Actual Receipts	Variance
General	\$2,164,647	\$2,181,114	\$16,467
Special Revenue	87,000	89,550	2,550
Capital Projects	24,123	23,769	(354)
Total	<u>\$2,275,770</u>	<u>\$2,294,433</u>	<u>\$18,663</u>

2011 Budgeted vs. Actual Budgetary Basis Expenditures			
Fund Type	Appropriation Authority	Budgetary Expenditures	Variance
General	\$2,550,520	\$2,380,770	\$169,750
Special Revenue	98,158	92,125	6,033
Capital Projects	24,123	22,400	1,723
Total	<u>\$2,672,801</u>	<u>\$2,495,295</u>	<u>\$177,506</u>

2010 Budgeted vs. Actual Receipts			
Fund Type	Budgeted Receipts	Actual Receipts	Variance
General	\$2,270,899	\$2,380,494	\$109,595
Special Revenue	92,940	99,963	7,023
Capital Projects	24,123	26,424	2,301
Total	<u>\$2,387,962</u>	<u>\$2,506,881</u>	<u>\$118,919</u>

**PORTAGE-GEAUGA JUVENILE DETENTION CENTER
PORTAGE COUNTY**

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

3. BUDGETARY ACTIVITY – (Continued)

2010 Budgeted vs. Actual Budgetary Basis Expenditures			
Fund Type	Appropriation Authority	Budgetary Expenditures	Variance
General	\$2,545,541	\$2,265,641	\$279,900
Special Revenue	98,345	94,209	4,136
Capital Projects	24,123	24,037	86
Total	\$2,668,009	\$2,383,887	\$284,122

4. RETIREMENT SYSTEMS

All Detention Center employees belong to the Ohio Public Employees Retirement System (OPERS) or State Teachers Retirement System of Ohio (STRS Ohio).

OPERS is a cost-sharing, multiple employer plans. The Ohio Revised Code prescribes these plans' benefits, which include post retirement healthcare and survivor and disability benefits. OPERS issues a stand-alone financial report which may be obtained by writing to the Public Employees Retirement System, 277 East Town Street, Columbus, Ohio 43215-4642.

The Ohio Revised Codes also prescribes contribution rates. For 2011 and 2010, OPERS members contributed 10 percent of their gross salaries. The Detention Center contributed an amount equaling 14 percent of participants' gross salaries. The Detention Center has paid all contributions required through December 31, 2011.

The STRS Ohio is a cost-sharing, multiple employer public employee retirement plan. STRS Ohio provides retirement and disability benefits to members and death and survivor benefits to beneficiaries. STRS Ohio issues a stand-alone financial report that may be obtained by writing to STRS Ohio, 275 E. Broad St., Columbus, Ohio 43215-3771 by calling (888) 227-7877, or visiting the STRS website at www.strsoh.org.

New members have a choice of three retirement plans, a Defined Benefit (DB) Plan, A Defined Contribution (DC) Plan, and a Combined Plan. The DB plan offers an annual retirement allowance based on final average salary times a percentage that varies based on years of service, or an allowance based on a member's lifetime contributions and earned interest matched by STRS Ohio funds divided by an actuarially determined annuity factor,. The DC plan allows members to place all their member contributions and employer contributions equal to 10.5 percent of earned compensation into an investment account. Investment decisions are made by the member. A member is eligible to receive a retirement benefit at age 50 and termination of employment. The member may elect to receive a lifetime monthly annuity or a lump sum withdrawal. The Combined Plan offers features of both the DC Plan and the DB Plan. In the Combined Plan, member contributions are invested by the member, and employer contributions are used to fund the defined benefit payment at a reduced level from the regular DB Plan. The DB portion of the Combined Plan payment is payable to a member on after age 60; the DC portion of the account may be taken as a lump sum or converted to a lifetime monthly annuity at age 50. Benefits are established by Chapter 3307 of the Ohio Revised Code.

**PORTAGE-GEAUGA JUVENILE DETENTION CENTER
PORTAGE COUNTY**

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

4. RETIREMENT SYSTEMS – (Continued)

A DB or Combined Plan member with five or more years credited service who becomes disabled may qualify for a disability benefit. Eligible spouses and dependents of these active members who die before retirement may qualify for survivor benefits. Members in the DC Plan who become disabled are entitled only to their account balance. If a member of the DC Plan dies before retirement benefits begin, the member's designated beneficiary is entitled to receive the member's account balance.

For fiscal years ended December 31, 2011 and 2010, plan members were required to contribute 10 percent of their annual covered salaries. The Detention Center was required to contribute 14 percent; 13 percent was the portion used to fund pension obligations.

Contribution rates are established by the State Teachers Retirement Board, upon recommendations of its consulting actuary, not to exceed statutory maximum rates of 10 percent for members and 14 percent for employers. Chapter 3307 of the Ohio Revised Code provides statutory authority for member and employer contributions.

5. RISK MANAGEMENT

The Detention Center is a member of the County Risk Sharing Authority (CORSA) which is a property and liability self-insurance pool established by the County Commissioners Association of Ohio in 1987. The program is governed by a nine member Board of Trustees, all of whom must be commissioners in member counties. The Pool covers the following risks:

- General liability and casualty;
- Public official's liability; and
- Vehicle.

The Detention Center also provides health insurance and dental and vision coverage to full-time employees through a private carrier.



Dave Yost • Auditor of State

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

Portage-Geauga Juvenile Detention Center
Portage County
8000 Infirmary Road
Ravenna, Ohio 44266

To the Board of Trustees:

We have audited the financial statements of Portage-Geauga Juvenile Detention Center, Portage County, (the Detention Center) as of and for the years ended December 31, 2011 and 2010, and have issued our report thereon dated April 6, 2012, wherein we noted the Detention Center adopted Governmental Accounting Standards Board Statement No. 54 (GASB 54) for the year ending December 31, 2011. 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 Detention Center'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 Detention Center's internal control over financial reporting. Accordingly, we have not opined on the effectiveness of the Detention Center's internal control over financial reporting.

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 internal control deficiencies resulting in more than a reasonable possibility that a material misstatement of the Detention Center's financial statements will not be prevented, or detected and timely corrected.

Our consideration of internal control over financial reporting was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over financial reporting that might be deficiencies, significant deficiencies or material weaknesses. We did not identify any deficiencies in internal control over financial reporting that we consider material weaknesses, as defined above.

Compliance and Other Matters

As part of reasonably assuring whether the Detention Center'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*.

Portage-Geauga Juvenile Detention Center
Portage County
Independent Accountants' Report On Internal Control Over
Financial Reporting and On Compliance and Other Matters
Required By *Government Auditing Standards*
Page 2

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

A handwritten signature in black ink that reads "Dave Yost". The signature is written in a cursive style with a large, looping initial "D".

Dave Yost
Auditor of State

April 6, 2012



Dave Yost • Auditor of State

PORTAGE-GEAUGA JUVENILE DETENTION CENTER

PORTAGE 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 17, 2012**