



Dave Yost • Auditor of State

**LIBERTY PREPARATORY SCHOOL
WAYNE COUNTY**

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Dave Yost • Auditor of State

INDEPENDENT AUDITOR'S REPORT

Liberty Preparatory School
Wayne County
350 South Main Street
Creston, Ohio 44217

To the Board of Directors:

Report on the Financial Statement

We have audited the accompanying financial statement of Liberty Preparatory School, Wayne County, Ohio, (the School), as of and for the year ended June 30, 2014, and the related notes to the financial statement.

Management's Responsibility for the Financial Statement

Management is responsible for preparing and fairly presenting this financial statement in accordance with the accounting principles generally accepted in the United States of America. This responsibility includes the designing, implementing and maintaining internal control relevant to preparing and fairly presenting a financial statement that is free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to opine on this financial statement based on our audit. We audited in accordance with auditing standards generally accepted in the United States of America and the financial audit standards in the Comptroller General of the United States' *Government Auditing Standards*. Those standards require us to plan and perform the audit to reasonably assure the financial statement is free from material misstatement.

An audit requires obtaining evidence about financial statement amounts and disclosures. The procedures selected depend on our judgment, including assessing the risks of material financial statement misstatement, whether due to fraud or error. In assessing those risks, we consider internal control relevant to the School's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not to the extent needed to opine on the effectiveness of the School's internal control. Accordingly, we express no opinion. An audit also includes evaluating the appropriateness of management's accounting policies and the reasonableness of their significant accounting estimates, as well as our evaluation of the overall financial statement presentation.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our adverse audit opinion.

Basis for Adverse Opinion

As described in Note 2 of the financial statement, the School prepared this financial statement using cash accounting basis Ohio Revised Code Section 117.38 and Ohio Administrative Code Section 117-2-03(D) permit. However, Ohio Administrative Code Section 117-2-03(B) requires this statement to follow accounting principles generally accepted in the United States of America. The effects on the financial statement of the variances between the regulatory basis of accounting described in Note 2 and accounting principles generally accepted in the United States of America, although not reasonably determinable, are presumably material.

Adverse Opinion

In our opinion, because of the matter described in the *Basis for Adverse Opinion* paragraph, the financial statement does not present fairly the financial position, results of operations, and cash flows, where applicable, of the Liberty Preparatory School, Wayne County, Ohio, as of and for the year ended June 30, 2014 in accordance with accounting principles generally accepted in the United States of America.

Other Matters

Required Supplementary Information

The School also 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 statement.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated March 27, 2015, on our consideration of the School'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. That report describes the scope of our internal control testing over financial reporting and compliance, and the results of that testing, and does not opine on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the School's internal control over financial reporting and compliance.



Dave Yost
Auditor of State
Columbus, Ohio

March 27, 2015

**LIBERTY PREPARATORY SCHOOL
WAYNE COUNTY**

**STATEMENT OF RECEIPTS, DISBURSEMENTS AND
CHANGES IN FUND BALANCE (CASH BASIS)
PROPRIETARY FUND
FOR THE FISCAL YEAR ENDED JUNE 30, 2014**

Operating receipts:

Foundation receipts	\$ 117,961
Total operating cash receipts	117,961

Operating cash disbursements:

Fringe Benefits	2,500
Purchased services	30,715
Materials and supplies	1,361
Capital outlay	10,354
Other	1,573
Total operating cash disbursements.	46,503

Operating gain.	71,458
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Non-operating receipts:

Grants and subsidies.	5,800
Contributions and donations	5
Total non-operating receipts	5,805

Change in fund cash balance.	77,263
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Fund Cash Balance July 1	-
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Fund Cash Balance June 30	\$ 77,263
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SEE ACCOMPANYING NOTES TO THE FINANCIAL STATEMENTS

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**LIBERTY PREPARATORY SCHOOL
WAYNE COUNTY**

**NOTES TO THE FINANCIAL STATEMENT
FOR THE FISCAL YEAR ENDED JUNE 30, 2014**

NOTE 1 - DESCRIPTION OF THE SCHOOL

The Liberty Preparatory School, Wayne County, Ohio (the "School") is a nonprofit corporation established pursuant to Ohio Revised Code Chapters 3314 and 1702, to maintain and provide a school exclusively for any educational, literary, scientific and related teaching service, that qualifies as an exempt organization under Section 501(c)(3) of the Internal Revenue Code. Management is not aware of any course of action or series of events that have occurred that might adversely affect the School's tax exempt status. The School's objective is to specifically address the needs of students who have met some academic requirements but have failed to successfully complete all those requirements necessary for the attainment of the high school diploma, or for those wishing to pursue a career or post-secondary study. The ultimate focus of the School's curriculum is to assist its students in earning a high school diploma while preparing them for higher education and employment opportunities. The School, which is part of the State's education program, is nonsectarian in its programs, admissions policies, employment practices, and all other operations. The School may acquire facilities as needed and contract for any services necessary for the operation of the school.

The School was approved for operation under a contract with the Tri-County Educational Service Center (the "Sponsor") for a period of three years commencing July 1, 2013 through June 30, 2016. The Sponsor is responsible for evaluating the performance of the School and has the authority to deny renewal of the contract at its expiration or terminate the contract prior to its expiration. The Tri-County Educational Service Center provides teaching and administrative staff to the School on a contract basis.

The School has entered into purchased service agreements with the Tri-County Educational Service Center to provide various purchased services to the School. Terms of the purchased service agreements are further described in Note 8.

The School operates under the direction of a self-appointed five-member Board of Directors. The Board is responsible for carrying out the provisions of the contract, which include, but are not limited to, State-mandated provisions regarding student population, curriculum, academic goals, performance standards, admission standards and qualifications of teachers. The Board controls the School's one instructional/support facility which provides services to 29 students. For the fiscal year commencing July 1, 2013 through June 30, 2014, the official start date for students was February 24, 2014.

NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Although required by Ohio Administrative Code section 117-2-03(B) to prepare its financial report in accordance with accounting principles generally accepted in the United States of America, the School has chosen to prepare its financial statement in accordance with standards established by the Auditor of State for governmental entities that are not required to prepare annual financial reports in accordance with generally accepted accounting principles. The basis of accounting is similar to the cash receipts and cash disbursements basis of accounting. Receipts are recognized when received in cash rather than when they are earned, and disbursements are recognized when paid rather than when the liability is incurred.

A. Basis of Presentation and Accounting

Although required by Ohio Administrative Code section 117-2-03(B) to prepare its annual financial report in accordance with GAAP, the School has chosen to prepare its financial statement and notes on the cash basis of accounting. The cash basis of accounting is a comprehensive basis of accounting other than GAAP. Receipts are recognized when received in cash rather than when earned, and disbursements are recognized when paid rather than when a liability is incurred.

**LIBERTY PREPARATORY SCHOOL
WAYNE COUNTY**

**NOTES TO THE FINANCIAL STATEMENT
FOR THE FISCAL YEAR ENDED JUNE 30, 2014
(Continued)**

NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

B. Budgetary Process

Unlike traditional public schools located in the State of Ohio, the Academy is not required to follow budgetary provisions set forth in Ohio Revised Code Section 5705, unless specifically provided in the contract between the Academy and its sponsor. The contract between the Academy and its Sponsor prescribes an annual budget requirement in addition to preparing a five-year forecast which is updated on an annual basis.

C. Cash

All monies received by the School are deposited into a demand deposit account.

D. Intergovernmental Revenue

The School currently participates in the State Foundation Program. Revenue from the State Foundation Program is recognized as operating revenue in the accounting period in which all eligibility requirements have been met. Amounts awarded under State Foundation Program for the 2014 school year, excluding all other federal and State grants, totaled \$117,961. Revenues received from the remaining programs are recognized as non-operating revenues in the accompanying financial statements. Grants and entitlements are recognized as non-operating revenues in the accounting period in which all eligibility requirements have been met. Eligibility includes timing requirements, which specify the year when the resources are required to be used or the fiscal year when use is first permitted; matching requirements, in which the School must provide local resources to be used for a specified purpose; and expenditure requirements, in which the resources are provided to the School on a reimbursement basis. State grant revenue for the fiscal year 2014 received was \$5,800.

E. Operating Revenues and Expenses

Operating revenues are those revenues that are generated directly from the primary activity of the Academy. Operating expenses are necessary costs incurred to provide the service that is the primary activity of the Academy. All revenues and expenses not meeting these definitions are reported as non-operating.

NOTE 3 – DEPOSITS

At June 30, 2014, the carrying amount of all School deposits was \$77,263. Based on the criteria described in GASB Statement No. 40, "Deposits and Investment Risk Disclosures", as of June 30, 2014, the entire bank balance of \$78,343 was covered by the Federal Deposit Insurance Corporation (FDIC).

NOTE 4 - PURCHASED SERVICES

For fiscal year 2014, purchased services expenses were as follows:

Professional Services	\$27,925
Property rental and services	2,160
Communications	<u>630</u>
Total purchased services	<u><u>\$30,715</u></u>

**LIBERTY PREPARATORY SCHOOL
WAYNE COUNTY**

**NOTES TO THE FINANCIAL STATEMENT
FOR THE FISCAL YEAR ENDED JUNE 30, 2014
(Continued)**

NOTE 5 - RISK MANAGEMENT

The School is exposed to various risks of loss related to torts; theft of damage to, and destruction of assets; errors and omissions; injuries to employees; and natural disasters. For fiscal year 2014, the School contracted with The Cincinnati Insurance Company for property and general liability insurance with a \$3,000,000 aggregate limit.

Settled claims did not exceed this commercial coverage through June 30, 2014.

NOTE 6 - CONTINGENCIES

A. Grants

The School received financial assistance from State agencies in the form of grants. The expenditure of funds received under these programs generally requires compliance with terms and conditions specified in the grant agreements and are subject to audit by the grantor agencies. Any disallowed claims resulting from such audits could become a liability. However, in the opinion of management, any such disallowed claims will not have a material adverse effect on the overall financial position of the School at June 30, 2014.

B. State Foundation Funding

The Ohio Department of Education (ODE) conducts reviews of enrollment data and full-time equivalency (FTE) calculations made by the schools. These reviews are conducted to ensure the schools are reporting accurate student enrollment data to the State, upon which State foundation funding is calculated. During preliminary reviews of this enrollment data it was estimated by the State that the Academy had been overfunded by the Ohio Department of Education. However, the final results of this review have yet to be completed. Therefore, at June 30, 2014, no liability has been included in the School's financial statements.

The Ohio Department of Education (ODE) has identified several community schools and/or STEM schools that made critical data errors between the June payment and the Final #1 payment. As a result, ODE will be running a Final #2 foundation report for community schools and STEM schools for fiscal year 2014. As of the date of this report, a final list of schools impacted and amounts are not yet available, but ODE believes this will result in receivables to the schools affected.

C. Litigation

The School is not involved in any litigation that, in the opinion of management, would have a material effect on the financial statements.

NOTE 7 - OPERATING LEASE

The School has entered into an operating lease with the Daybreak Community Church for rent of the School's instructional facility located at 342 Nold Ave., Wooster, Ohio. The lease calls for a monthly rental payment of \$440 for the period February 3, 2014 through June 30, 2014.

The School has entered into an operating lease with the Smithville United Methodist Church for rent of the School's instructional facility located at 243 N. Milton St., Smithville, Ohio. The lease calls for an annual rental payment of \$8,000 for the period August 1, 2014 through July 31, 2015.

**LIBERTY PREPARATORY SCHOOL
WAYNE COUNTY**

**NOTES TO THE FINANCIAL STATEMENT
FOR THE FISCAL YEAR ENDED JUNE 30, 2014
(Continued)**

NOTE 8 – SPONSOR CONTRACT AND PURCHASED SERVICE AGREEMENTS

Tri-County Educational Service Center

The School entered into a three-year contract on July 1, 2013 with Tri-County Educational Service Center (the “ESC”) for sponsorship oversight and monitoring services and instructional staff services.

The School entered into a one-year contract on August 1, 2013 with Tri-County Education Services Center (the “ESC”) for employment services.

The School entered into a one-year contract on July 1, 2013 with Tri-County Education Services Center (the “ESC”) for special services.

The School entered into a one-year contract on February 24, 2014 with Tri-County Education Services Center (the “ESC”) for fiscal services.

Under these contracts, the following terms were agreed upon:

1. The ESC will perform sponsorship oversight and monitoring services to the School for the fiscal year for a fee equal to 3% of the School’s State of Ohio Foundation Settlement distribution.
2. The ESC shall provide fiscal services to the school. The fee for these services is \$6,000 per year.
3. The ESC shall provide psychological services to the school. The fee for these services is \$4,590 per year.
4. The School shall pay the ESC for instructional staff services as required by the School. The School will be invoiced for the applicable instructional staff time used by the School.
5. The purchased services agreement for fiscal year 2014 is non-cancellable. Both the School and the ESC agree to provide the other party with notification in writing prior to March 15 of the then-current renewal year.

For fiscal year 2014, \$27,925 was paid to the ESC for sponsorship oversight and monitoring services, instructional staff services, and fiscal services under the agreement. To obtain the ESC’s audited June 30, 2014 financial statements; please contact Mrs. Mary Workman, Treasurer, 741 Winkler Drive, Wooster, Ohio 44691.

NOTE 9 – SUBSEQUENT EVENTS

Subsequent to the fiscal year ended June 30, 2014, a review of enrollment data and full-time equivalency (FTE) was performed by the Ohio Department of Education resulting in a determined overpayment to the Liberty Preparatory School in the amount of approximately \$23,873. Total overpayment will be repaid to the Ohio Department of Education from future monthly foundation installments.



Dave Yost • Auditor of State

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

Liberty Preparatory School
Wayne County
350 South Main Street
Creston, Ohio 44217

To the Board of Directors:

We have audited, in accordance with auditing standards generally accepted in the United States and the Comptroller General of the United States' *Government Auditing Standards*, the financial statement of the Liberty Preparatory School, Wayne County, Ohio, (the School) as of and for the year ended June 30, 2014, and the related notes to the financial statement, and have issued our report thereon dated March 27, 2015, wherein we noted the School followed accounting practices the Auditor of State prescribes for entities not required to follow accounting principles generally accepted in the United State of America and we issued an adverse opinion due to this departure from generally accepted accounting principles.

Internal Control Over Financial Reporting

As part of our financial statement audit, we considered the School's internal control over financial reporting (internal control) to determine the audit procedures appropriate in the circumstances to the extent necessary to support our opinion on the financial statement, but not to the extent necessary to opine on the effectiveness of the School's internal control. Accordingly, we have not opined on it.

Our consideration of internal control was for the limited purpose described in the preceding paragraph and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Therefore, unidentified material weaknesses or significant deficiencies may exist. However, as described in the accompanying schedule of 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 a combination of internal control deficiencies resulting in a reasonable possibility that internal control will not prevent or detect and timely correct a material misstatement of the School's financial statements. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance. We consider finding 2014-001 described in the accompanying schedule of findings to be a material weakness.

Compliance and Other Matters

As part of reasonably assuring whether the School's financial statement is 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, opining 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 instances of noncompliance or other matters we must report under *Government Auditing Standards* which are described in the accompanying schedule of findings as items 2014-001 and 2014-002.

School's Responses to Findings

The School's responses to the findings identified in our audit are described in the accompanying schedule of findings. We did not audit the School's responses and, accordingly, we express no opinion on them.

Purpose of this Report

This report only describes the scope of our internal control and compliance testing and our testing results, and does not opine on the effectiveness of the School's internal control or on compliance. This report is an integral part of an audit performed under *Government Auditing Standards* in considering the School's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.



Dave Yost
Auditor of State
Columbus, Ohio

March 27, 2015

LIBERTY PREPARATORY SCHOOL
WAYNE COUNTY

SCHEDULE OF FINDINGS
JUNE 30, 2014

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

FINDING NUMBER 2014-001

Annual Financial Reporting

Noncompliance

Ohio Rev. Code § 117.38 provides each public office shall file a financial report for each fiscal year. The Auditor of State may prescribe forms by rule or may issue guidelines, or both, for such reports. If the Auditor of State has not prescribed a rule regarding the form for the report, the public office shall submit its report on the form utilized by the public office. Further, Ohio Revised Code Section 117.38 requires the School publish notice in a newspaper published in the political subdivision or taxing district, and if there is no such newspaper, then in a newspaper of general circulation in the political subdivision or taxing district. The notice shall state that the financial report has been completed by the public office and is available for public inspection at the office of the chief fiscal officer.

Ohio Admin. Code § 117-2-03(B) requires the School to prepare its annual financial report in accordance with accounting principles generally accepted in the United States of America (GAAP).

The School did not prepare its annual financial report in accordance GAAP. The School prepared its annual financial report in accordance with standards established by the Auditor of State for governmental entities not required to prepare annual reports in accordance with generally accepted accounting principles. The accompanying financial statements and footnotes omit assets, liabilities, fund equities, and disclosures that, while material, cannot be determined at this time. Pursuant to Ohio Rev. Code Section 117.38, the School may be fined and subject to various other administrative remedies for its failure to file the required financial report. Additionally, the School did not publish notice its annual financial report was complete and available for public inspection.

We recommend the School prepare its financial statements in accordance with generally accepted accounting principles and publish notice in the local newspaper stating the School's financial report is available for public inspection.

Officials' Response: The Liberty Preparatory School Governing Board and Administration did not file a GAAP report for Fiscal Year 2014 due to the cost of the report. The School was only in operation with students for four months of the year, and assets other than cash were less than \$10,000 in computer equipment. The GAAP report would not have shown significant differences in the Fiscal Year audit report.

**LIBERTY PREPARATORY SCHOOL
WAYNE COUNTY**

**SCHEDULE OF FINDINGS
JUNE 30, 2014
(CONTINUED)**

FINDINGS RELATED TO THE FINANCIAL STATEMENTS REQUIRED TO BE REPORTED IN ACCORDANCE WITH GAGAS (Continued)
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FINDING NUMBER 2014-002

School Attendance, Enrollment and Withdrawal

Noncompliance / Material Weakness

Ohio Rev. Code § 3314.03(A)(5) provides "Each contract entered into between a sponsor and the governing authority of a community school shall specify the admission standards of section 3314.06 of the Revised Code and, if applicable, section 3314.061 of the revised code.

Furthermore, **Ohio Rev. Code § 3314.03(A)(6)(b)** includes "a requirement that the governing authority adopt an attendance policy that includes a procedure for automatically withdrawing a student from the school if the student without a legitimate excuse fails to participate in one hundred five consecutive hours of the learning opportunities offered to the students.

Also, **Ohio Rev. Code § 3321.19(C)** provides "On the request of the superintendent of schools, the superintendent of any educational service center, the board of education of any city, exempted village, local, joint vocational, or cooperative education school district, or the governing board of any educational service center or when it otherwise comes to the notice of the attendance officer or other appropriate officer of the school district, the attendance officer or other appropriate officer shall examine into any case of supposed truancy within the district and shall warn the child, if found truant, and the child's parent, guardian, or other person having care of the child, in writing, of the legal consequences of being an habitual or chronic truant. When any child of compulsory school age, in violation of law, is not attending school, the attendance or other appropriate officer shall notify the parent, guardian, or other person having care of that child of the fact, and require the parent, guardian, or other person to cause the child to attend school immediately. The parent, guardian, or other person having care of the child shall cause the child's attendance at school. Upon the failure of the parent, guardian, or other person having care of the child to do so, the attendance officer or other appropriate officer, if so directed by the superintendent, the district board, or the educational service center governing board, shall send notice requiring the attendance of that parent, guardian, or other person at a parental education program established pursuant to division (B) of this section and, subject to divisions (D) and (E) of this section, may file a complaint against the parent, guardian, or other person having care of the child in any court of competent jurisdiction."

The School did not establish the appropriate policies and procedures required to govern the enrollment, attendance, and withdrawal of students during the 2013-2014 school year. Furthermore, for two students selected for withdrawal testing, the School did not maintain appropriate documentation supporting the withdrawal date reported due to truancy.

The School should establish appropriate policies and procedures governing the enrollment, attendance, and withdrawal of students from the School. Additionally, the School should ensure proper documentation is obtained and maintained for withdrawal of students.

Officials' Response: The Liberty Preparatory School Board was in the process of developing Board Policies in Fiscal Year 2014. Due to the birth of a new school, a formal Board Policy Booklet was approved at the Board's Meeting of November 6, 2014. The Board Policy Booklet addresses the issues of acceptable use, and student enrollment, and withdrawal.



Dave Yost • Auditor of State

INDEPENDENT ACCOUNTANTS' REPORT ON APPLYING AGREED-UPON PROCEDURES

Liberty Preparatory School
Wayne County
350 South Main Street
Creston, Ohio 44217

To the Board of Directors:

Ohio Rev. Code Section 117.53 states "the auditor of state shall identify whether the school district or community school has adopted an anti-harassment policy in accordance with Section 3313.666 of the Revised Code. This determination shall be recorded in the audit report. The auditor of state shall not prescribe the content or operation of any anti-harassment policy adopted by a school district or community school."

Accordingly, we have performed the procedures enumerated below, which were agreed to by the Board, solely to assist the Board in evaluating whether Liberty Preparatory School (the School) has adopted an anti-harassment policy in accordance with Ohio Rev. Code Section 3313.666. Management is responsible for complying with this requirement. This agreed-upon procedures engagement was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants. The sufficiency of these procedures is solely the responsibility of the Board. Consequently, we make no representation regarding the sufficiency of the procedures described below either for the purpose for which this report has been requested or for any other purpose.

1. We inquired with the Board's management regarding the aforementioned policy. They stated they have not yet adopted an anti-harassment policy. The Board should adopt a policy as required by Ohio Rev. Code 3313.666.

We were not engaged to and did not conduct an examination, the objective of which would be the expression of an opinion on compliance with the anti-harassment policy. Accordingly, we do not express such an opinion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

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

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

Dave Yost
Auditor of State
Columbus, Ohio

March 27, 2015

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LIBERTY PREPARATORY SCHOOL

WAYNE 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, 2015**