

**Five R's Academy**  
*Audited Financial Statements*

***June 30, 2010***





# Dave Yost • Auditor of State

Board of Directors  
Five R's Academy  
5426 Ridge Avenue  
Canton, OH 44707

We have reviewed the *Independent Auditor's Report* of the Five R's Academy, Stark County, prepared by Rea & Associates, Inc., for the audit period July 1, 2009 through June 30, 2010. 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.

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 Five R's Academy is responsible for compliance with these laws and regulations.

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

Dave Yost  
Auditor of State

February 8, 2011

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**FIVE R'S ACADEMY  
(A Component Unit of Canton Local School District)  
STARK COUNTY, OHIO**

**JUNE 30, 2010**

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**Rea & Associates, Inc.**  
ACCOUNTANTS AND BUSINESS CONSULTANTS

122 4th St. NW | PO Box 1020  
New Philadelphia, OH 44663-5120

December 12, 2010

To the Board of Directors  
Five R's Academy  
4526 Ridge Avenue  
Canton, OH 44707

**Independent Auditor's Report**

We have audited the accompanying financial statements of Five R's Academy (the "Academy") as of and for the year ended June 30, 2010, as listed in the table of contents. These financial statements are the responsibility of the Academy'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 that our audit provides a reasonable basis for our opinion.

For the fiscal year ended June 30, 2010 the Academy changed its accounting policies from generally accepted accounting principles to the cash basis of accounting. See notes 10 and 11 for additional information.

Ohio Administrative Code Section 117-2-03 (B) requires the Academy to prepare its annual financial report in accordance with accounting principles generally accepted in the United States of America. However, as discussed in Note 2, the accompanying financial statements and notes have been prepared on a basis of accounting not in accordance with these generally accepted accounting principles. The accompanying financial statements and notes omit assets, liabilities, fund equities, and disclosures that, while material, we cannot determine at this time.

In our opinion, the accompanying financial statements do not present fairly the financial position, results of operations, and cash flows, where applicable, of the Academy as of and for the year ended June 30, 2010 in accordance with accounting principles generally accepted in the United States of America.

The accompanying financial statements have been prepared assuming that the Academy will continue as a going concern. As discussed in Note 9 to the financial statements, the Academy has suspended operations as of July 1, 2010. This raises substantial doubt about the Academy's ability to continue as a going concern. The financial statements do not include any adjustments that might result from the outcome of this uncertainty

In accordance with *Government Auditing Standards*, we also have issued our report dated December 12, 2010 on our consideration of the Academy'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* and should be considered in assessing the results of our audit.

The academy 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

*Rea & Associates, Inc.*

**FIVE R'S ACADEMY**  
**(A Component Unit of Canton Local School District)**  
**STARK COUNTY, OHIO**

**STATEMENT OF CASH RECEIPTS, CASH DISBURSMENTS,**  
**AND CHANGES IN FUND CASH BALANCES**  
**FOR THE FISCAL YEAR ENDED JUNE 30, 2010**

<b>OPERATING CASH RECEIPTS:</b>	
State foundation	\$ 181,636
Federal sources	20,143
<b>Total Operating Cash Receipts</b>	<u>201,779</u>
<b>OPERATING CASH DISBURSEMENTS:</b>	
Purchased services	201,415
Other	445
<b>Total Operating Cash Disbursements</b>	<u>201,860</u>
<b>Operating Income (Loss)</b>	(81)
<b>Fund Cash Balances, July 1, 2009</b>	<u>81</u>
<b>Fund Cash Balances, June 30, 2010</b>	<u><u>\$ 0</u></u>

See accompanying notes to the financial statements.



**FIVE R'S ACADEMY**  
**(A Component Unit of Canton Local School District)**  
**STARK COUNTY, OHIO**

**NOTES TO BASIC FINANCIAL STATEMENTS**  
**FOR THE FISCAL YEAR ENDED JUNE 30, 2010**

**NOTE 1 - DESCRIPTION OF THE ACADEMY**

The Five R's Academy (the "Academy") is a non-profit 501(c)(3) corporation established pursuant to Ohio Revised Code Chapter 3314 to establish a new conversion school in Canton Local School District (the "Sponsor") addressing the needs of high school students (grades 9-12). The Academy, which is part of the State's education program, is independent of any school district and is nonsectarian in its programs, admission policies, employment practices and all other operations. The Academy may sue and be sued, acquire facilities as needed and contract for any services necessary for the operation of the Academy. Management is not aware of any course of action or series of events that have occurred that might adversely affect the Academy's tax-exempt status. The Academy is considered a component unit of the Canton Local School District for reporting purposes, in accordance with Governmental Accounting Standards Board (GASB) Statement No. 14 as amended by GASB Statement No. 39. However, in Fiscal Year 2010 the activity of the Academy was immaterial to the Sponsor and was not presented on the Sponsor's basic financial statements

The Academy offers a rigorous and relevant curriculum that incorporates the high infusion of technology to reach a diverse student population. The Academy is designed for high school students who have a desire for, and whose education can be optimized by, a program that includes a focus on rigor, relevance, relationships, respect and responsibility built into an interdisciplinary hands-on collaborative approach to education. Student learning is individualized to meet their needs while providing opportunities to work as collaborators, investigators, and problem solvers. This population may include, but will not be limited to, students who need an alternative to the traditional classroom for various reasons, including students within the Sponsor school district that desire an alternative approach to instruction. The program permits the use of a highly technology infused and engaging instructional delivery for each individual student. Students explore career options through shadowing, mentorship, interviews with members of various occupations, and through on-line research. This is a classroom-based learning opportunity in compliance with criteria for student participation established by the Ohio Department of Education under Division (L)(2) of Section 3314.08 of the Ohio Revised Code.

The Academy provides a unique opportunity to attract and serve certain students who may be currently struggling to fit and/or those students who feel disengaged or disenfranchised with the traditional classroom setting and who may benefit from an alternative approach.

The Academy was approved under contract with the Sponsor for a period of five years commencing July 1, 2007 through June 30, 2012 after which, the Academy must apply for an additional contract with the Sponsor. The Academy began operations on August 21, 2007. The Sponsor is responsible for evaluating the performance of the Academy and has the authority to deny renewal of the contract at its expiration. The Board of Directors is responsible for the operations of the Academy.

**FIVE R'S ACADEMY  
(A Component Unit of Canton Local School District)  
STARK COUNTY, OHIO**

**NOTES TO BASIC FINANCIAL STATEMENTS  
FOR THE FISCAL YEAR ENDED JUNE 30, 2010**

**NOTE 1 - DESCRIPTION OF THE ACADEMY (Continued)**

The Academy operates under the direction of a five-member Board of Directors (the "Board"). The Board is composed of the Sponsor's Superintendent and the Sponsor's Curriculum Director. In addition to the above, the Board also includes three other persons who serve as voting members, one of whom is a public educator or public official representing a governmental entity that desires to further the establishment and operation of the Academy and one of whom represents the interests of the parents and students served by the Academy. 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 qualification of teachers.

The Sponsor, under a purchased services basis with the Academy, provides planning, instructional, administrative and technical services. Personnel providing services to the Academy on behalf of the Sponsor under the purchased services basis are considered employees of the Sponsor and the Sponsor is solely responsible for all payroll functions. The Academy provides services to approximately twenty seven students.

**NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

**A. BASIS OF PRESENTATION**

Enterprise accounting is used to account for operations that are financed and operated in a manner similar to private business enterprises where the intent is that the costs (expenses) of providing goods or services to the general public on a continuing basis be financed or recovered.

**B. BASIS OF ACCOUNTING**

Although required by Ohio Administrative Code 117-2-03 to prepare its financial report in accordance with accounting principles generally accepted in the United States of America, the Academy has chosen to prepare its financial statements on a basis of accounting not 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 cash is received rather than when they are earned, and disbursements are recognized when paid rather than when the underlying liability is incurred.

**C. BUDGETARY PROCESS**

Unlike other public schools located in the State of Ohio, community schools are not required to follow budgetary provisions set forth in Ohio Revised Code Chapter 5705, unless specifically provided in the Academy's contract with its Sponsor. The contract between the Academy and its Sponsor requires a detailed school budget for each year of the contract; however, the budget does not have to follow the provisions of Ohio Revised Code Chapter 5705.

**FIVE R'S ACADEMY  
(A Component Unit of Canton Local School District)  
STARK COUNTY, OHIO**

**NOTES TO BASIC FINANCIAL STATEMENTS  
FOR THE FISCAL YEAR ENDED JUNE 30, 2010**

**NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**

**D. CASH**

All monies received by the Academy are deposited in a demand deposit account.

**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 this definition are reported as non-operating.

**NOTE 3 – DEPOSITS**

At June 30, 2010, the carrying amount of the Academy's deposits was \$0 and the bank balance was \$0.

**NOTE 4 - RISK MANAGEMENT**

The Academy is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; injuries to contracted personnel; and natural disasters. For the fiscal year ended June 30, 2010, the Academy was named on the Sponsor's policy for property and general liability insurance. The Academy provides employee bond coverage through Leonard Insurance Services in the following amounts: Treasurer \$50,000 and Board of Directors \$20,000. There has been no reduction in insurance coverage from the prior year, and claims have not exceeded coverage in the last 3 fiscal years.

**NOTE 5 - PURCHASED SERVICES**

At June 30, 2010, purchased services expenses were as follows:

Instructional services	<u>\$ 201,415</u>
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**NOTE 6 - SERVICE AGREEMENT**

The Community School Sponsorship Contract (the "Contract") between the Academy and the Canton Local School District (as Sponsor) outlined the specific payments to be made by the Academy to the Sponsor. The Contract stated that the two parties agreed to pay mutually agreed upon amounts, including fees for any services provided to the Academy by the Sponsor. The following payments were made for the fiscal year ended June 30, 2010 from the Academy to the Sponsor:

Educational services	<u>\$201,415</u>
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Additionally, the Contract allows, based on mutual agreement, for the payment of \$150 per student per year from the Academy to the Sponsor, in accordance with Ohio Revised Code Section 3314.08.

**FIVE R'S ACADEMY**  
**(A Component Unit of Canton Local School District)**  
**STARK COUNTY, OHIO**

**NOTES TO BASIC FINANCIAL STATEMENTS**  
**FOR THE FISCAL YEAR ENDED JUNE 30, 2010**

**NOTE 7 – CONTINGENCIES**

**A. GRANTS**

The Academy 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 Academy at June 30, 2010.

**B. OHIO DEPARTMENT OF EDUCATION ENROLLMENT REVIEW**

The Ohio Department of Education (ODE) conducts reviews of enrollment data and full-time equivalency (FTE) calculations made by the Academy. These reviews are conducted to ensure the Academy is reporting accurate student enrollment data to the State, upon which foundation funding is calculated. The fiscal year 2010 review resulted in the discovery of an overpayment to the Academy in the amount of \$145. This amount is immaterial and has not been reflected in the financial statements.

**C. LITIGATION**

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

**NOTE 9 – GOING CONCERN**

On June 25, 2010, the Board approved to suspend operations effective July 1, 2010.

**NOTE 10 – ACCOUNTABILITY AND COMPLIANCE**

Ohio Administrative Code Section 117-2-03(B) requires the Academy to prepare its annual financial report in accordance with generally accepted accounting principles. For fiscal year 2010, the Academy prepared its financial statements on a cash basis of accounting, which is an other comprehensive basis of accounting, and is not in accordance with generally accepted accounting principles.

The Academy does not intend to report in accordance with generally accepted accounting principles. Management believes the cost savings far outweighs reporting on GAAP. In addition the GAAP financial statements were not deemed necessary since the operations of the academy were suspended as of July 1, 2010.

**FIVE R'S ACADEMY**  
**(A Component Unit of Canton Local School District)**  
**STARK COUNTY, OHIO**

**NOTES TO BASIC FINANCIAL STATEMENTS**  
**FOR THE FISCAL YEAR ENDED JUNE 30, 2010**

**NOTE 11 – CHANGE IN BASIS OF ACCOUNTING AND RESTATEMENT OF NET ASSETS**

**A. CHANGE IN BASIS OF ACCOUNTING**

For 2010, the Academy ceased to report using generally accepted accounting principles and reported on the cash basis as described in Note 2B.

**B. RESTATEMENT OF FUND EQUITY**

The implementation of the change noted above had the following effects on net assets of the Academy, as previously reported.

Net Assets June 30, 2009	\$	160,520
Prepayments		(210)
Capital assets, net		<u>(160,229)</u>
Adjusted Net Assets June 30, 2009	\$	<u><u>81</u></u>



**Rea & Associates, Inc.**  
ACCOUNTANTS AND BUSINESS CONSULTANTS

122 4th St. NW | PO Box 1020  
New Philadelphia, OH 44663-5120

December 12, 2010

To the Board of Directors  
Five R's Academy  
4526 Ridge Avenue  
Canton, OH 44707

**INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS**

We have audited the financial statements of Five R's Academy (the Academy) as of and for the year ended June 30, 2010, and have issued our report thereon dated December 12, 2010. The report contains an adverse opinion on the Academy's financial statements because they do not present fairly the financial position, results of operations, and cash flows, where applicable in accordance with accounting standards generally accepted in the United States of America. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standard*, issued by the Comptroller General of the United States.

Internal Control Over Financial Reporting

In planning and performing our audit, we considered the Academy'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 Academy's internal control over financial reporting. Accordingly, we do not express an opinion on the effectiveness of the Academy'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, in the normal course of performing their assigned functions, to prevent, or detect and correct misstatements on a timely basis. 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 entity's financial statements will not be prevented, or detected and corrected on a timely basis.

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 to be material weaknesses, as defined above.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the Academy'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 and responses as item 2010-001.

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

This report is intended solely for the information and use of management, the Board of Directors, and Canton Local School District (Academy's Sponsor), and is not intended to be and should not be used by anyone other than those specified parties.

*Rea & Associates, Inc.*

FIVE R'S ACADEMY  
STARK COUNTY  
SCHEDULE OF FINDINGS AND RESPONSES  
June 30, 2010

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

<b>FINDING NUMBER</b>	<b>2010-001</b>
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**Criteria:**

**Ohio Rev. Code Section 117.38** provides that 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 in the form utilized by the public office. Ohio Administrative Code Section 117-2-03 further clarifies the requirements of Ohio Rev. Code 117.38.

**Ohio Admin. Code Section 117-2-03(B)** requires the Academy to prepare its annual financial report in accordance with generally accepted accounting principles.

GASB Statement 34, "Basic Financial Statements – and Management’s Discussion and Analysis – For State and Local Governments" requires the Academy’s basic financial statements and required supplementary information (RSI) consist of the following:

- Management’s Discussion and Analysis – Providing management’s analytical overview of the Academy’s financial activities.
- Basic Financial Statements – The basic financial statements will consist of Government-wide financial statements, which will include a statement of net assets and a statement of activities, prepared on the economic resources measurement focus and the accrual basis of accounting. These statements will report all assets, liabilities, revenues, expenses, and gains and losses of the Academy. The basic financial statements also will consist of the more familiar fund financial statements, but they will focus on the Academy’s “Major” funds as defined in the Statement.
- Required Supplementary Information – Budgetary comparison schedules and certain “modified approach” infrastructure information

**Condition:**

For fiscal year 2010, the Academy prepared its financial statements on a cash basis of accounting, which is an other comprehensive basis of accounting, and is not in accordance with generally accepted accounting principles.

**Context:**

The accompanying financial statements and notes omit assets, liabilities, net assets, and disclosures that, while material, cannot be determined at this time, contrary to Ohio Rev. Code Section 117.38.

**Effect:**

The Academy may be fined and subject to various other administrative remedies for its failure to file the required financial report.



FIVE R'S ACADEMY  
STARK COUNTY  
SCHEDULE OF FINDINGS AND RESPONSES  
(CONTINUED)  
JUNE 30, 2010

<b>FINDINGS RELATED TO THE FINANCIAL STATEMENTS REQUIRED TO BE REPORTED IN ACCORDANCE WITH GAGAS (Continued)</b>
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<b>FINDING NUMBER</b>	<b>2010-001 (Continued)</b>
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**Recommendation:**

The Academy should prepare their financial statements in accordance with accounting standards generally accepted in the United States of America.

**Management Response:**

The Academy does not intend to report in accordance with generally accepted accounting principles. Management believes the cost savings far outweighs reporting on GAAP. In addition the GAAP financial statements were not deemed necessary since the operations of the academy were suspended as of July 1, 2010.

FIVE R's ACADEMY  
 STARK COUNTY  
 SCHEDULE OF PRIOR AUDIT FINDINGS  
 FOR THE FISCAL YEAR ENDED JUNE 30, 2010

**Not Corrected, Partially  
 Corrected, Significantly  
 Different Corrective Action Taken  
 or Finding No Longer Valid  
 (Explain)**

Finding Number	Finding Summary	Fully Corrected?	
2009-01	Capital Assets records were not properly updated, and additions that should be capitalized were not capitalized.	No longer valid	Finding No Longer Valid-The district presented financial statements on a non-GAAP basis, therefore we are unable to further analyze this prior year finding.



**Rea & Associates, Inc.**  
ACCOUNTANTS AND BUSINESS CONSULTANTS

122 4th St. NW | PO Box 1020  
New Philadelphia, OH 44663-5120

**INDEPENDENT ACCOUNTANT'S REPORT  
ON APPLYING AGREED-UPON PROCEDURES**

December 12, 2010

To the Board of Directors  
Five R's Academy  
4526 Ridge Avenue  
Canton, OH 44707

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 Five R's Academy (the Academy) 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 noted the Board adopted an amended anti-harassment policy at its meeting in January 2010.
2. We read the policy, noting it included the following requirements from Ohio Rev. Code Section 3313.666(B):
  - (1) A statement prohibiting harassment, intimidation, or bullying of any student on school property or at school-sponsored events;
  - (2) A definition of harassment, intimidation, or bullying that shall include the definition in division (A) of Ohio Rev. Code Section 3313.666;
  - (3) A procedure for reporting prohibited incidents;
  - (4) A requirement that school personnel report prohibited incidents of which they are aware to the school principal or other administrator designated by the principal;

- (5) A requirement that parents or guardians of any student involved in a prohibited incident be notified and, to the extent permitted by section 3319.321 of the Revised Code and the "Family Educational Rights and Privacy Act of 1974," 88 Stat. 571, 20 U.S.C. 1232q, as amended, have access to any written reports pertaining to the prohibited incident;
- (6) A procedure for documenting any prohibited incident that is reported;
- (7) A procedure for responding to and investigating any reported incident;
- (8) A strategy for protecting a victim from additional harassment, intimidation, or bullying, and from retaliation following a report;
- (9) A disciplinary procedure for any student guilty of harassment, intimidation, or bullying, which shall not infringe on any student's rights under the first amendment to the Constitution of the United States.
- (10) A requirement that the academy administration semiannually provide the president of the academy board a written summary of all reported incidents and post the summary on its web site, if the academy has a web site, to the extent permitted by section 3319.321 of the Revised Code and the "Family Educational Rights and Privacy Act of 1974," 88 Stat. 571, 20 U.S.C. 1232q, as amended.

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 of Education and is not intended to be and should not be used by anyone other than these specified parties.

*Kea & Associates, Inc.*



# Dave Yost • Auditor of State

**FIVE R'S ACADEMY**

**STARK 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  
FEBRUARY 22, 2011**