

**HUNTER'S RUN CONSERVANCY DISTRICT
FAIRFIELD COUNTY**

REGULAR AUDIT

FOR THE YEARS ENDED DECEMBER 31, 2010-2009



Dave Yost • Auditor of State

HUNTER'S RUN CONSERVANCY DISTRICT
FAIRFIELD COUNTY

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Dave Yost • Auditor of State

Hunter's Run Conservancy District
Fairfield County
1365 Rockmill Road
Lancaster, Ohio 43130

To the Board of Directors:

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.

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

Dave Yost
Auditor of State

October 28, 2011

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Dave Yost • Auditor of State

INDEPENDENT ACCOUNTANTS' REPORT

Hunter's Run Conservancy District
Fairfield County
1365 Rockmill Road
Lancaster, Ohio 43130

To the Board of Directors:

We have audited the accompanying financial statements of Hunter's Run Conservancy District, Fairfield County, Ohio (the District) as of and for the years ended December 31, 2010 and 2009. 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.

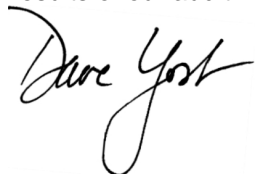
GAAP requires presenting entity wide statements and also presenting the District's larger (i.e. major) funds separately. While the District does not follow GAAP, generally accepted auditing standards requires us to include the following paragraph if the statements do not substantially conform to GAAP presentation requirements. The Auditor of State permits, but does not require Authorities 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, 2010 and 2009 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, 2010 and 2009, 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 fund cash balances of Hunter's Run Conservancy District, Fairfield County, Ohio as of December 31, 2010 and 2009, and its cash receipts and disbursements for the years then ended on the accounting basis Note 1 describes.

The District has not presented Management's Discussion and Analysis, which accounting principles generally accepted in the United States of America has determined is necessary to supplement, although not required to be part of, the financial statements.

In accordance with *Government Auditing Standards*, we have also issued our report dated October 28, 2011 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.

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

October 28, 2011

**HUNTER'S RUN CONSERVANCY DISTRICT
FAIRFIELD COUNTY**

**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>		<u>Totals (Memorandum Only)</u>
	<u>General</u>	<u>Capital Projects</u>	
Cash Receipts:			
Special Assessments	\$ 38,495	\$ -	\$ 38,495
Interest	254	-	254
Miscellaneous	300	-	300
	<hr/>	<hr/>	<hr/>
Total Cash Receipts	39,049	-	39,049
	<hr/>	<hr/>	<hr/>
Cash Disbursements:			
Current:			
Conservation:			
Salaries & Benefits	28,955	-	28,955
Supplies and Materials	3,458	-	3,458
Accounting, Legal Fees and Insurance	11,931	-	11,931
Equipment	5,674	-	5,674
Contractual Services	360	-	360
	<hr/>	<hr/>	<hr/>
Total Cash Disbursements	50,378	-	50,378
	<hr/>	<hr/>	<hr/>
Total Receipts (Under) Disbursements	(11,329)	-	(11,329)
	<hr/>	<hr/>	<hr/>
Fund Cash Balances, January 1	70,226	17,846	88,072
	<hr/>	<hr/>	<hr/>
Fund Cash Balances, December 31	<u>\$ 58,897</u>	<u>\$ 17,846</u>	<u>\$ 76,743</u>

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

**HUNTER'S RUN CONSERVANCY DISTRICT
FAIRFIELD COUNTY**

**STATEMENT OF CASH RECEIPTS, CASH DISBURSEMENTS, AND
CHANGES IN FUND CASH BALANCES
ALL GOVERNMENTAL FUND TYPES
FOR THE YEAR ENDED DECEMBER 31, 2009**

	<u>Governmental Fund Types</u>		<u>Totals (Memorandum Only)</u>
	<u>General</u>	<u>Capital Projects</u>	
Cash Receipts:			
Special Assessments	\$ 38,403	\$ -	\$ 38,403
Interest	512	-	512
Miscellaneous	572	-	572
	<hr/>	<hr/>	<hr/>
Total Cash Receipts	39,487	-	39,487
	<hr/>	<hr/>	<hr/>
Cash Disbursements:			
Current:			
Conservation:			
Salaries & Benefits	23,773	-	23,773
Supplies and Materials	3,995	-	3,995
Accounting, Legal Fees and Insurance	18,484	-	18,484
Equipment	1,910	-	1,910
Contractual Services	450	-	450
	<hr/>	<hr/>	<hr/>
Total Cash Disbursements	48,612	-	48,612
	<hr/>	<hr/>	<hr/>
Total Receipts (Under) Disbursements	(9,125)	-	(9,125)
	<hr/>	<hr/>	<hr/>
Fund Cash Balances, January 1	79,351	17,846	97,197
	<hr/>	<hr/>	<hr/>
Fund Cash Balances, December 31	<u>\$ 70,226</u>	<u>\$ 17,846</u>	<u>\$ 88,072</u>

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

**HUNTER'S RUN CONSERVANCY DISTRICT
FAIRFIELD COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2010 AND 2009**

1. Summary of Significant Accounting Policies

A. Description of the Entity

The constitution and laws of the State of Ohio establish the rights and privileges of the Hunter's Run Conservancy District, Fairfield County, Ohio (the District) as a body corporate and politic. The District is directed by a three member Board of Directors appointed by the Court of Common Pleas. The District provides conservation and flood control to the City of Lancaster.

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 accounting basis the Auditor of State prescribes or permits. This 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.

These statements include adequate disclosure of material matters, as the Auditor of State prescribes or permits.

C. Deposits and Investments

The District's accounting basis includes investments as assets. This basis does not record disbursements for investment purchases or receipts for investment sales. This basis records gains or losses at the time of sale as receipts or disbursements, respectively.

D. Fund Accounting

The District uses fund accounting to segregate cash that is restricted as to its use. The District 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. Capital Projects Fund

This fund accounts for receipts restricted to acquiring or constructing major capital projects (except those financed through enterprise or trust funds). The District had the following significant capital projects fund:

Dam Rehabilitation Project Fund - This fund accounts for grants and other resources whose use is restricted to Dam Rehabilitation.

E. Budgetary Process

The Ohio Revised Code requires the Board to budget annually.

**HUNTER'S RUN CONSERVANCY DISTRICT
FAIRFIELD COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2010 AND 2009
(Continued)**

1. Summary of Significant Accounting Policies (Continued)

E. Budgetary Process (Continued)

1. Appropriations

Budgetary expenditures (that is, disbursements and encumbrances) may not exceed appropriations at the fund or object level of control, and appropriations may not exceed estimated resources. Appropriation Authority includes current year appropriations plus encumbrances carried over from the prior year (if any). The Board must annually approve appropriation measures and subsequent amendments. Appropriations lapse at year end.

2. Estimated Resources

Estimated resources include estimates of cash to be received (budgeted receipts) plus cash as of January 1.

3. Encumbrances

The Ohio Revised Code requires the District to reserve (encumber) appropriations when commitments are made. Encumbrances outstanding at year end are carried over, and need not be reappropriated. The District did not use the encumbrance method of accounting.

A summary of 2010 and 2009 budgetary activity appears in Note 3.

F. 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.

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

	<u>2010</u>	<u>2009</u>
Demand deposits	\$ 46,701	\$ 58,030
Certificates of deposit	30,042	30,042
Total investments	<u>\$ 76,743</u>	<u>\$ 88,072</u>

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

**HUNTER'S RUN CONSERVANCY DISTRICT
FAIRFIELD COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2010 AND 2009
(Continued)**

3. Budgetary Activity

Budgetary activity for the years ending December 31, 2010 and 2009 follows:

2010 Budgeted vs. Actual Receipts			
Fund Type	Budgeted Receipts	Actual Receipts	Variance
General	\$ 38,300	\$ 39,049	\$ 749
Capital Projects	-	-	-
Total	\$ 38,300	\$ 39,049	\$ 749

2010 Budgeted vs. Actual Budgetary Basis Expenditures			
Fund Type	Appropriation Authority	Budgetary Expenditures	Variance
General	\$ 56,000	\$ 50,378	\$ 5,622
Capital Projects	4,000	-	4,000
Total	\$ 60,000	\$ 50,378	\$ 9,622

2009 Budgeted vs. Actual Receipts			
Fund Type	Budgeted Receipts	Actual Receipts	Variance
General	\$ 42,104	\$ 39,487	\$ (2,617)
Capital Projects	-	-	-
Total	\$ 42,104	\$ 39,487	\$ (2,617)

2009 Budgeted vs. Actual Budgetary Basis Expenditures			
Fund Type	Appropriation Authority	Budgetary Expenditures	Variance
General	\$ 71,637	\$ 48,612	\$ 23,025
Capital Projects	10,000	-	10,000
Total	\$ 81,637	\$ 48,612	\$ 33,025

4. Retirement Systems

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

The Ohio Revised Code also prescribes contribution rates. For 2010 and 2009, OPERS members contributed 10%, respectively, of their gross salaries and the District contributed an amount equaling 14%, respectively, of participants' gross salaries. The District has paid all contributions required through December 31, 2010.

**HUNTER'S RUN CONSERVANCY DISTRICT
FAIRFIELD COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2010 AND 2009
(Continued)**

5. Risk Management

Commercial Insurance

The District has obtained commercial insurance for the following risks:

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



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

Hunter's Run Conservancy District
Fairfield County
1365 Rock Mill Road
Lancaster, Ohio 43130

To the Board of Directors:

We have audited the financial statements of the Hunter's Run Conservancy District, Fairfield County, Ohio (the District) as of and for the year ended December 31, 2010 and 2009, and have issued our report thereon dated October 28, 2011, 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. 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 significant deficiencies or material weaknesses. Therefore, we cannot assure that we have identified all deficiencies, significant deficiencies or material weaknesses. 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 and another deficiency we consider to be a significant deficiency.

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 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 timely corrected. We consider finding 2010-02 described in the accompanying schedule of findings to be a material weakness.

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 2010-01 described in the accompanying schedule of findings to be a significant deficiency.

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 an instance of noncompliance or other matter we must report under *Government Auditing Standards* which is described in the accompanying schedule of findings as item 2010-03.

We also noted certain matters not requiring inclusion in this report that we reported to the District's management in a separate letter dated October 28, 2011.

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

We intend this report solely for the information and use of management and the Board of Directors. We intend it for no one other than these specified parties.



Dave Yost
Auditor of State

October 28, 2011

**HUNTER'S RUN CONSERVANCY DISTRICT
FAIRFIELD COUNTY**

**SCHEDULE OF FINDINGS
DECEMBER 31, 2010 AND 2009**

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

FINDING NUMBER 2010-01

Significant Deficiency

The Secretary/Treasurer should prepare a bank reconciliation each month to reconcile the District's bank account activity with the accounting records. The Treasurer should maintain documentation that the reconciliation was prepared and the District's Board of Directors should review this documentation to ensure the bank account and accounting records activity accounts are reconciled each month.

There was no evidence that reconciliations were being performed or reviewed on a monthly basis.

The lack of preparing and reviewing the checking account monthly reconciliations could allow errors and unresolved reconciling items to go undetected resulting in misstatements to the financial statements.

We recommend the Treasurer develop procedures to ensure the checking account is reconciled each month. The Board of Directors should review and approve each month's reconciliation via signature and should develop a financial statement review process to detect any error from being reported on the financial statements.

Officials' Response:

The Secretary will make further efforts to show reconciliation is completed and using Quickbooks to verify the reconciliation.

FINDING NUMBER 2010-02

Material Weakness - Maintaining Supporting Documentation for Disbursements

Maintaining organized documentation and support for financial transactions is essential in assuring the District's financial statements are accurately presented and that all expenditures are made for a proper public purpose. Additionally, Ohio Rev. Code Section 149.351 requires that all records that are the property of the public office shall not be removed, destroyed, mutilated, transferred, or otherwise damaged or disposed of, in whole or in part, except as provided by law or under the rules adopted by the records commission provided for under Ohio Rev. Code Sections 149.38 through 149.42.

We noted the following issues in regards to the organization of financial records as well as the underlying documentation and support of certain financial transactions:

1. During 2009, we could not locate invoices or other supporting documentation for 39 disbursement transactions out of the 111 reviewed (35%) and valued at \$4,536.
2. During 2010, we could not locate invoices or other supporting documentation for 28 disbursement transactions out of the 102 reviewed (27%) and valued at \$3,223.
3. Generally, the records were maintained in a haphazard manner which could potentially increase audit costs and time needed to complete the audit.

**HUNTER'S RUN CONSERVANCY DISTRICT
FAIRFIELD COUNTY**

**SCHEDULE OF FINDINGS
DECEMBER 31, 2010 AND 2009
(Continued)**

FINDINGS RELATED TO THE FINANCIAL STATEMENTS REQUIRED TO BE REPORTED IN ACCORDANCE WITH GAGAS (Continued)
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FINDING NUMBER 2010-02

Material Weakness - Maintaining Supporting Documentation for Disbursements (Continued)

We were able to perform alternative audit procedures to determine that all of the aforementioned transactions were posted in the accounting records and financial statements and were for a proper public purposes; however, failure to maintain organized underlying documentation and support of financial transactions could result in the duplicate payment to vendors and increases the risk of fraud, inaccurate financial statements, and can result in expenditures that are not for a proper public purpose.

We recommended the District maintain all supporting documentation such as invoices and purchase orders attached to each other for all financial transactions occurring within the District and that records be maintained in an orderly manner to support all transactions.

Official's Response:

We will be creating a new procedure for purchase orders, vouchers and any purchasing, which will be tracked by Quickbooks. We will also meet more on a regular basis to accomplish these tasks.

FINDING NUMBER 2010-03

Noncompliance Finding - Certification of Funds

Ohio Rev. Code Section 5705.28(B)(2)(b) requires the District follow sections 5705.36, 5705.38, 5705.40, 5705.41, 5705.43, 5705.44, and 5705.45 of the Revised Code and states that documents prepared in accordance with such sections are not required to be filed with the County Auditor or County Budget Commission.

Ohio Rev. Code Section 5705.41(D) prohibits a subdivision or taxing entity from making any contract or ordering any expenditure of money unless a certificate signed by the fiscal officer is attached thereto. The fiscal officer must certify that the amount required to meet any such contract or expenditure has been lawfully appropriated and is in the treasury, or is in the process of collection to the credit of an appropriate fund free from any previous encumbrance.

There are several exceptions to the standard requirement stated above that a fiscal officer's certificate must be obtained prior to a subdivision or taxing authority entering into a contract or order involving the expenditure of money. The main exceptions are: "then and now" certificates, blanket certificates and super blanket certificates, which are provided for in Sections 5705.41(D)(1) and 5705.41(D)(3), respectively, of the Ohio Revised Code.

1. "Then and Now" Certificates. If the fiscal officer can certify that both at the time that the contract or order was made ("then"), and at the time that the fiscal officer is completing the certification ("now"), that sufficient funds were available or in the process of collection, to the credit of a proper fund, properly appropriated and free from any previous encumbrance, the District can authorize the drawing of a warrant for the payment of the amount due. The District has thirty days from the receipt of the "then and now" certificate to approve payment by ordinance or resolution.

HUNTER'S RUN CONSERVANCY DISTRICT
FAIRFIELD COUNTY

SCHEDULE OF FINDINGS
DECEMBER 31, 2010 AND 2009
(Continued)

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

FINDING NUMBER 2010-03

Noncompliance Finding - Certification of Funds (Continued)

Amounts less than \$3,000 may be paid by the fiscal officer without a resolution or ordinance upon completion of the "then and now" certificate, provided that the expenditure is otherwise lawful. This does not eliminate any otherwise applicable requirement for approval of the expenditures by the District.

2. Blanket Certificates. Fiscal officers may prepare "blanket" certificates if the District has approved their use and established maximum amounts.
3. Super Blanket Certificates. The District may also make expenditures and contracts for any amount from a specific line item appropriation account in a specified fund upon certification of the fiscal officer for most professional services, fuel, oil, food items, and any other specific recurring and reasonably predictable operation expense. This certification is not to extend beyond the current year. More than one so-called "super blanket" certificate may be outstanding at a particular time for any line item appropriation.

The District did not certify the availability of funds for any transactions in 2009 and 2010, and there was no evidence that the District followed the aforementioned exceptions. Failure to properly certify the availability of funds can result in overspending funds and negative cash fund balances.

Unless the exceptions noted above are used, prior certification is not only required by statute but is a key control in the disbursement process to assure that purchase commitments receive prior approval. To improve controls over disbursements and to help reduce the possibility of the District's funds exceeding budgetary spending limitations, we recommend the Secretary/Treasurer certify that the funds are or will be available prior to obligation by the District. When prior certification is not possible, "then and now" certification should be used and approved by the Board of Directors.

We also recommend the District certify purchases to which Section 5705.41(D) applies. The most convenient certification method is to use purchase orders that include the certification language 5705.41(D) requires to authorize disbursements. The Secretary/Treasurer should sign the certification at the time the District incurs a commitment, and only when the requirements of 5705.41(D) are satisfied. The Secretary/Treasurer should post approved purchase commitments to the proper code, to reduce the available appropriations.

Official's Response:

We will be creating a new procedure for purchase orders, vouchers and any purchasing, which will be tracked by Quickbooks. We will also meet more on a regular basis to accomplish these tasks.

**HUNTER'S RUN CONSERVANCY DISTRICT
FAIRFIELD COUNTY**

**SCHEDULE OF PRIOR AUDIT FINDINGS
DECEMBER 31, 2010 AND 2009**

Finding Number	Finding Summary	Fully Corrected?	Not Corrected, Partially Corrected; Significantly Different Corrective Action Taken; or Finding No Longer Valid; <i>Explain</i>
2008-001	Bank reconciliations	No	Repeated as Finding 2010-01.
2008-002	Expenditures exceeding appropriations - ORC 5705.41(B)	No	Partially corrected. Reported in letter to management.
2008-003	Certification of funds - ORC 5705.41(D)	No	Repeated as finding 2010-03.



Dave Yost • Auditor of State

HUNTER'S RUN CONSERVANCY DISTRICT

FAIRFIELD 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
NOVEMBER 29, 2011**