



Dave Yost • Auditor of State

**ZANESVILLE COMMUNITY HIGH SCHOOL
MUSKINGUM COUNTY**

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Dave Yost • Auditor of State

INDEPENDENT ACCOUNTANTS' REPORT

Zanesville Community High School
Muskingum County
160 North Fourth Street
Zanesville, Ohio 43701

To the Governing Authority:

We have audited the accompanying basic financial statements of the Zanesville Community High School, Muskingum County, Ohio (the School), a component unit of the Zanesville City School District, Muskingum County, Ohio, 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 School'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.

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of the Zanesville Community High School, Muskingum County, Ohio, as of June 30, 2010, and the changes in its financial position and its cash flows for the year then ended in conformity with accounting principles generally accepted in the United States of America.

In accordance with *Government Auditing Standards*, we have also issued our report dated March 3, 2011, 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. 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.

Accounting principles generally accepted in the United States of America require this presentation to include Management's Discussion and Analysis, as listed in the table of contents, to supplement the basic financial statements. Although this information is not part of the basic financial statements, the Governmental Accounting Standards Board considers it essential for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any other assurance.

A handwritten signature in black ink, appearing to read "Dave Yost". The signature is written in a cursive style with a large, looping "D" and "Y".

Dave Yost
Auditor of State

March 3, 2011

Zanesville Community High School
Management's Discussion and Analysis
For the Fiscal Year Ended June 30, 2010
Unaudited

The discussion and analysis of the Zanesville Community High School's (the School's) financial performance provides an overall review of the School's financial activities for the fiscal year ended June 30, 2010. Readers should also review the basic financial statements and notes to enhance their understanding of the School's financial performance.

Highlights

The School opened for its first year of operation in fiscal year 2008 for high school age students who have dropped out or are at risk of dropping out of school. During fiscal year 2010, the School provided services to 79 full-time students.

Using this Annual Financial Report

This annual report consists of a series of financial statements and notes to those statements.

The statement of net assets and the statement of revenues, expenses, and changes in net assets reflect how the School did financially during fiscal year 2010. These statements include all assets and liabilities using the accrual basis of accounting similar to that which is used by most private-sector companies. This basis of accounting considers all of the current fiscal years' revenues and expenses regardless of when cash is received or paid.

These statements report the School's net assets and changes in those assets. This change in net assets is important because it tells the reader whether the financial position of the School has increased or decreased from the prior year. Over time, these increases and/or decreases are one indicator of whether the financial position is improving or deteriorating.

All of the School's activities are reported in a single enterprise fund.

Table 1 provides a summary of the School's net assets for fiscal year 2010 compared to fiscal year 2009:

Table 1 Net Assets			
	2010	2009	Change
<u>Assets:</u>			
Current and Other Assets	\$337,161	\$301,182	\$35,979
<u>Liabilities:</u>			
Current and Other Liabilities	198,473	130,282	68,191
<u>Net Assets:</u>			
Unrestricted	138,688	170,900	(32,212)
Total Net Assets	\$138,688	\$170,900	(\$32,212)

Zanesville Community High School
Management's Discussion and Analysis
For the Fiscal Year Ended June 30, 2010
Unaudited

Total assets increased \$35,979, which is primarily the result of an increase in cash and cash equivalents in the amount of \$115,457 and a decrease in intergovernmental receivable in the amount of \$79,589. The increase in cash and cash equivalents is due to an increase in funding through the State foundation program as a result of an increase in enrollment. During fiscal year 2010, School provided services to 79 full-time equivalent students compared to 73 full-time equivalent students in fiscal year 2009. In addition, cash and cash equivalents increased due to the receipt of the federal stimulus monies that were associated with the American Recovery and Reinvestment Act. The decrease in intergovernmental receivable is a result of the School receiving a greater amount of fiscal year 2010 grant monies before the end of the fiscal year, as compared to fiscal year 2009.

Total liabilities increased \$68,191 during fiscal year 2010. Intergovernmental payables increased \$84,517 as a result of services provided by the Tri-Rivers Educational Computer Association (TRECA). Due to primary government increased as a result of an increase in accrued wages of the Sponsor of \$19,425 due to a one and one-half percent base increase combined with step increases ranging from one to two percent. Accounts payable decreased \$15,930 due to a decrease in outstanding obligations. Deferred revenues decreased \$16,741 as a result of the Ohio Department of Education funding reviews of fiscal year 2009 which resulted in two overpayment adjustments, one occurring during fiscal year 2010 and the other occurring during fiscal year 2011.

Table 2 reflects the changes in net assets for fiscal year ended June 30, 2010 and comparisons to fiscal year 2009.

Table 2
Change in Net Assets

	<u>2010</u>	<u>2009</u>	<u>Change</u>
<u>Operating Revenues:</u>			
Foundation	\$494,543	\$470,386	\$24,157
<u>Non-Operating Revenues:</u>			
Operating Grants	278,311	286,723	(8,412)
Interest Revenue	762	200	562
Other Non-Operating Revenue	619	0	619
Total Revenues	<u>774,235</u>	<u>757,309</u>	<u>16,926</u>
<u>Operating Expenses:</u>			
Purchased Services	709,557	625,038	84,519
Materials and Supplies	96,890	135,552	(38,662)
Total Operating Expenses	<u>806,447</u>	<u>760,590</u>	<u>45,857</u>
Change in Net Assets	(32,212)	(3,281)	(28,931)
Net Assets Beginning of Year	<u>170,900</u>	<u>174,181</u>	<u>(3,281)</u>
Net Assets End of Year	<u><u>\$138,688</u></u>	<u><u>\$170,900</u></u>	<u><u>(\$32,212)</u></u>

Zanesville Community High School
Management's Discussion and Analysis
For the Fiscal Year Ended June 30, 2010
Unaudited

During fiscal year 2010, operating and non-operating revenues increased \$16,926. This increase is primarily due to an increase in foundation revenue in the amount of \$24,157 and offset by a decrease in operating grants in the amount of \$8,412. The increase in foundation revenue was a result of an increase in enrollment.

During fiscal year 2010, operating expenses increased \$45,857. The increase in operating expenses is primarily the result of an increase in purchased services in the amount of \$84,519. The increase in purchased services is due in large part to an increase in student enrollment which required School to contract with the Sponsor for additional teaching services.

Budgeting

The School is not required to follow the budgetary provisions set forth in Ohio Revised Code Chapter 5705.

Capital Assets and Debt Administration

Capital Assets

During fiscal year 2010, the School did not have any capital assets.

Debt

The School did not incur any debt during fiscal year 2010.

Current Design

The School is different than a traditional high school in that the School is designed to be an open, non-discriminatory atmosphere where students can work at their own pace to earn a high school diploma. School operates by joining forces with the area social agencies in an effort to increase a student's developmental assets and eliminate the barriers to academic achievement.

Contacting the School's Financial Management

This financial report is designed to provide citizens, taxpayers, and creditors with a general overview of the School's finances and to show the School's accountability for the money it receives. If you have any questions about this report or need additional financial information contact Cindy Nye, Treasurer, Zanesville Community High School, 160 North Fourth Street, Zanesville, Ohio 43701. You may also E-mail the treasurer at nye@zanesville.k12.oh.us.

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Zanesville Community High School

Statement of Net Assets

June 30, 2010

Assets:

Current Assets:

Cash and Cash Equivalents	\$329,132
Intergovernmental Receivable	7,918
Prepaid Items	111
Total Assets	<u>337,161</u>

Liabilities:

Current Liabilities:

Accounts Payable	1,873
Intergovernmental Payable	88,540
Due to Primary Government	74,578
Deferred Revenue	33,482
Total Liabilities	<u>198,473</u>

Net Assets:

Unrestricted	<u>138,688</u>
Total Net Assets	<u>\$138,688</u>

See accompanying notes to the basic financial statements

Zanesville Community High School
Statement of Revenues, Expenses, and Changes in Net Assets
For the Fiscal Year Ended June 30, 2010

Operating Revenues:

Foundation	\$494,543
Total Operating Revenues	<u>494,543</u>

Operating Expenses:

Purchased Services	709,557
Materials and Supplies	96,890
Total Operating Expenses	<u>806,447</u>

Operating Loss	(311,904)
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Non-Operating Revenues:

Operating Grants	278,311
Interest	762
Other Non-Operating Revenues	619
Total Non-Operating Revenues	<u>279,692</u>

Change in Net Assets	(32,212)
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Net Assets Beginning of Year	170,900
Net Assets End of Year	<u><u>\$138,688</u></u>

See accompanying notes to the basic financial statements

Zanesville Community High School
Statement of Cash Flows
For the Fiscal Year Ended June 30, 2010

<u>Increase (Decrease) in Cash and Cash Equivalents</u>	
<u>Cash Flows from Operating Activities:</u>	
Cash Received from Foundation	\$477,036
Cash Payments to Suppliers for Goods and Services	(721,626)
	(244,590)
Net Cash Used for Operating Activities	(244,590)
<u>Cash Flows from Noncapital Financing Activities:</u>	
Operating Grants Received	358,666
Other Non-Operating Revenues	619
	359,285
Net Cash Provided by Noncapital Financing Activities	359,285
<u>Cash Flows from Investing Activities:</u>	
Interest on Investments	762
	762
Net Increase in Cash and Cash Equivalents	115,457
Cash and Cash Equivalents Beginning of Year	213,675
	213,675
Cash and Cash Equivalents End of Year	\$329,132
<u>Reconciliation of Operating Loss to</u>	
<u>Net Cash Used for Operating Activities:</u>	
Operating Loss	(\$311,904)
<u>Adjustments to Reconcile Operating Loss to Net Cash</u>	
<u>Used for Operating Activities:</u>	
<u>Changes in Assets and Liabilities:</u>	
Increase in Intergovernmental Receivable	(766)
Increase in Prepaid Items	(111)
Increase in Due to Primary Government	16,345
Decrease in Accounts Payable	(15,930)
Decrease in Deferred Revenue	(16,741)
Increase in Intergovernmental Payable	84,517
	84,517
Net Cash Used for Operating Activities	(\$244,590)

See accompanying notes to the basic financial statements

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Zanesville Community High School
Notes to the Basic Financial Statements
For the Fiscal Year Ended June 30, 2010

Note 1 - Description of the School

The Zanesville Community High School (the School) is a nonprofit corporation established pursuant to Ohio Revised Code Chapters 3314 and 1702. The School is an approved tax-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 mission is to help at-risk students meet Ohio's graduation requirements. The School focuses on ensuring that basic survival needs are met so that students can achieve success in school. The School serves high school age students who have dropped out or are at risk of dropping out of school. A particular emphasis is placed on assisting parents and/or pregnant students to obtain a high school diploma.

The School was created on April 16, 2007 by entering a five year contract with the Zanesville City School District (the Sponsor). The Sponsor is responsible for evaluating the performance of the School and has the authority to deny renewal of the contract at its expiration. The Sponsor is also the fiscal agent of the School with the Treasurer of the Sponsor completing the role of Treasurer for the School.

The School operates under the direction of a seven-member Governing Authority made up of seven voting community members. Members shall be nominated by the Governing Authority and submitted to the Sponsor's non-voting six-member Board of Directors for final approval. All governing authority members should live and/or work in the Zanesville-Muskingum County community as well as to represent the interest of the Muskingum County community. The Governing Authority approves the School's staff of two noncertified and five certificated full time teaching personnel who provide services to 79 students. The School is a component unit of the Sponsor. The sponsor is able to impose its will on the School and due to their relationship with the Sponsor it would be misleading to exclude them. The Sponsor can suspend the School's operations for any of the following reasons: 1) The School's failure to meet student performance requirements stated in its contract with the Sponsor; 2) The School's failure to meet generally accepted standards of fiscal management; 3) The School's violation of any provisions of the contract with the Sponsor or applicable state or federal law, or 4) Other good cause. The Governing Authority is responsible for carrying out the provisions of the contract which include, but are not limited to, helping create, approve, and monitor the annual budget, develop policies to guide operations, secure funding, and maintain a commitment to vision, mission, and belief statements of the School and the students it serves. The School uses the facilities of the Sponsor.

Note 2 - Summary of Significant Accounting Policies

The financial statements of the School have been prepared in conformity with generally accepted accounting principals (GAAP) as applied to governmental units. The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental accounting and financial reporting principles. The School also applies Financial Accounting Standards Board (FASB) statements and interpretations issued on or before November 30, 1989, provided they do not conflict with or contradict GASB pronouncements. The entity has elected not to apply FASB pronouncements and interpretations issued after November 30, 1989. The more significant of the School's accounting policies are described below.

Zanesville Community High School
Notes to the Basic Financial Statements
For the Fiscal Year Ended June 30, 2010

A. Basis of Presentation

The School's basic financial statements consist of a statement of net assets; a statement of revenues, expenses, and changes in net assets; and a statement of cash flows.

The School uses a single enterprise fund to present its financial records for the fiscal year. A fund is defined as a fiscal and accounting entity with a self-balancing set of accounts.

Enterprise fund reporting focuses on the determination of operating income, changes in net assets, financial position, and cash flows. An enterprise fund may be used to account for any activity for which a fee is charged to external users for goods or services.

B. Measurement Focus

Fund Financial Statements

The enterprise fund is accounted for using a flow of economic resources measurement focus. All assets and liabilities associated with the operation of the School are included on the statement of net assets. The statement of revenues, expenses, and changes in net assets presents increases (e.g., revenues) and decreases (e.g., expenses) in total net assets. The statement of cash flows reflects how the School finances meet its cash flow needs.

C. Basis of Accounting

Basis of accounting determines when transactions are recorded in the financial records and reported on the financial statements. The School's financial statements are prepared using the accrual basis of accounting. Revenue resulting from exchange transactions, in which each party gives and receives essentially equal value, is recorded on the accrual basis when the exchange takes place. Revenue resulting from nonexchange transactions, in which the School receives value without directly giving equal value in return, such as grants and entitlements, are recognized in the fiscal year in which all eligibility requirements have been satisfied. Eligibility requirements include timing requirements, which specify the fiscal 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. Expenses are recognized at the time they are incurred.

D. Budgetary Process

Unlike other public schools located in the State of Ohio, community schools are not required to follow the budgetary provisions set forth in Ohio Revised Code Chapter 5705, unless specifically provided by the School's contract with its Sponsor. The contract between the School and its Sponsor prescribes an annual budget requirement as part of preparing a five year forecast, which is updated on an annual basis.

Zanesville Community High School
Notes to the Basic Financial Statements
For the Fiscal Year Ended June 30, 2010

E. Cash and Cash Equivalents

Cash received by the School is reflected as “Equity in Pooled Cash and Cash Equivalents” on the statement of net assets. Investments with original maturities of three months or less at the time they are purchased are presented on the financial statements as cash equivalents. Investments with an initial maturity of more than three months are reported as investments. During fiscal year 2010, the School had no investments.

F. Net Assets

Net assets represent the difference between assets and liabilities. Net assets are reported as restricted when there are limitations imposed on their use either through enabling legislation or through external restrictions imposed by creditors, grantors, or laws or regulations of other governments.

The government-wide statement of net assets reports no restricted net assets and has no monies restricted by enabling legislation.

The School applies restricted resources first when an expense is incurred for purposes for which both restricted and unrestricted net assets are available.

G. Operating Revenues and Expenses

The School currently participates in the State Foundation Program. Revenues received from these programs are recognized as operating revenues in the accounting period in which they are earned and become measurable.

The School also participates in the Federal Charter School Grant Program through the Ohio Department of Education. Under this program, the School was awarded \$145,223 in fiscal year 2010 to offset a portion of start-up costs of the School. Revenue received from this program is recognized as non-operating revenue on the basic financial statements.

H. Estimates

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect the amounts reported in the financial statements and accompanying notes. Actual results may differ from those estimates.

Note 3 - Deposits

Custodial credit risk is the risk that, in the event of a bank failure, the School’s deposits may not be returned. The School does not have a deposit policy for custodial credit risk. At June 30, 2010, the bank balance of the School’s deposits was \$354,158. \$250,000 of the bank balance was covered by federal depository insurance. Based on the criteria described in GASB Statement No. 40, “Deposits and Investment Risk Disclosures”, \$104,158 was uninsured and uncollateralized. There are no significant statutory restrictions regarding the deposit and investment of funds by the nonprofit corporation.

Zanesville Community High School
Notes to the Basic Financial Statements
For the Fiscal Year Ended June 30, 2010

Note 4 – Receivables

Receivables at June 30, 2010, consisted of an intergovernmental grant and Ohio Department of Education Foundation Adjustment. All receivables are considered collectible in full due to the stable condition of State programs, and the current year guarantee of federal funds. All receivables are expected to be collected within one year.

A summary of principal items of intergovernmental receivables follows:

	<u>Amounts</u>
State Foundation Adjustment	\$766
Title VI-B Stimulus Grant	<u>7,152</u>
Total	<u><u>\$7,918</u></u>

Note 5 – Risk Management

The School is exposed to various risks of loss related to torts; errors and omissions; and natural disasters. During the fiscal year ended June 30, 2010, the School had liability insurance through the Zanesville City School District's policy.

Note 6 – Purchased Services

For the period July 1, 2009 through June 30, 2010, purchased service expenses were for the following services:

<u>Type</u>	<u>Amount</u>
Professional and Technical Services	\$702,944
Audit Services	<u>6,613</u>
Total	<u><u>\$709,557</u></u>

Note 7 – Related Party Transactions

Zanesville City School District, the Sponsor, approves each of the School's seven board members from the general public. The School is presented as a component unit of the Sponsor. For fiscal year 2010, \$529,820 was provided by the Sponsor for administrative, fiscal, and student services provided to the School. The School paid all but \$74,578 of this amount as of June 30, 2010. This amount is reflected as a Due to Primary Government in the financial statements.

Zanesville Community High School
Notes to the Basic Financial Statements
For the Fiscal Year Ended June 30, 2010

Note 8 - Contingencies

A. Grants

The School received financial assistance from federal and state agencies in the form of grants. The disbursement 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 of the general fund or other applicable funds. 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, 2010.

The School was approved for \$25,411 of Federal Stimulus dollars as part of The American Recovery and Reinvestment Act of 2009. These allocations are primarily to fund special education and early childhood programs. The allocations became available in fiscal year 2010 and will continue to be used to fund programs during fiscal year 2011.

The School has been approved for \$21,689 of Federal Education Jobs Fund Program Dollars as part of Public Law No. 111-226, signed by President Obama on August 10, 2010. This program provides assistance to save or create education jobs. The allocation will be available to fund fiscal year 2011.

In addition, the School has also been approved for \$26,625 paid out over the next four years of Race to the Top Program Dollars. This program provides the use of expenditures for a new program or an expansion of an existing, proven program aligned to an approved scope of work in the areas of Standards and Assessments, Using Data to Improve Instruction, Great Teachers and Leaders, and Turning Around the Lowest-Achieving Schools.

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 School. These reviews are conducted to ensure the School is reporting accurate student enrollment data to the State, upon which state foundation funding is calculated. During fiscal year 2010, the School repaid \$16,741 to the Ohio Department of Education for overpayments received during fiscal year 2009. Due to errors in reporting for fiscal year 2009, the Ohio Department of Education's updated funding review resulted in an overpayment in the amount of \$33,482 which is reported as deferred revenue as of June 30, 2010. The Ohio Department of Education funding review of fiscal year 2010 resulted in an underpayment to the School in the amount of \$766 which is reported as an intergovernmental receivable as of June 30, 2010.

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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*

Zanesville Community High School
Muskingum County
160 North Fourth Street
Zanesville, Ohio 43701

To the Governing Authority:

We have audited the financial statements of the Zanesville Community High School, Muskingum County, Ohio (the School), a component unit of Zanesville City School District, Muskingum County, Ohio, as of and for the year ended June 30, 2010, and have issued our report thereon dated March 3, 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 School'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 School's internal control over financial reporting. Accordingly, we have not opined on the effectiveness of the School'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 School'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 School'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*.

743 East State Street, Athens Mall Suite B, Athens, Ohio 45701-2157
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www.auditor.state.oh.us

Zanesville Community High School
Muskingum County
Independent Accountants' Report on Internal Control Over
Financial Reporting and on Compliance and Other Matters
Required by *Government Auditing Standards*
Page 2

We did note a certain matter not requiring inclusion in this report that we reported to the School's management in a separate letter dated March 3, 2011.

We intend this report solely for the information and use of management, the Governing Authority, the School's sponsor, and others within the School. 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

March 3, 2011



Dave Yost • Auditor of State

ZANESVILLE COMMUNITY HIGH SCHOOL

MUSKINGUM 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
MARCH 31, 2011