



**CHAMPAIGN COUNTYWIDE PUBLIC SAFETY COMMUNICATIONS CENTER  
CHAMPAIGN COUNTY**

**REGULAR AUDIT**

**FOR THE YEARS ENDED DECEMBER 31, 2012 AND 2011**



**Dave Yost • Auditor of State**



CHAMPAIGN COUNTYWIDE PUBLIC SAFETY COMMUNICATIONS CENTER  
CHAMPAIGN COUNTY

TABLE OF CONTENTS

TITLE	PAGE
Cover Letter .....	1
Independent Auditors' Report .....	3
Statement of Cash Receipts, Cash Disbursements, and Changes in Fund Cash Balances - For the Years Ended December 31, 2012 and 2011 .....	5
Notes to the Financial Statements .....	7
Independent Accountants' Report on Internal Control Over Financial Reporting and on Compliance and Other Matters Required by <i>Government Auditing Standards</i> .....	13
Schedule of Findings.....	15
Schedule of Prior Audit Findings.....	16

**This page intentionally left blank.**



# Dave Yost • Auditor of State

Champaign Countywide Public Safety Communications Center  
Champaign County  
1512 South US Highway 68  
Suite A100  
Urbana, Ohio 43078

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

March 13, 2013

**This page intentionally left blank**



# Dave Yost • Auditor of State

## INDEPENDENT AUDITORS' REPORT

Champaign Countywide Public Safety Communications Center  
Champaign County  
1512 South US Highway 68  
Suite A100  
Urbana, Ohio 43078

To the Board of Directors:

### **Report on the Financial Statements**

We have audited the accompanying financial statements and related notes of the Champaign Countywide Public Safety Communications Center, Champaign County, (the Center) as of and for the years ended December 31, 2012 and 2011.

### **Management's Responsibility for the Financial Statements**

Management is responsible for preparing and fairly presenting these financial statements in accordance with the financial reporting provisions of Ohio Revised Code Section 117.38 and Ohio Administrative Code Section 117-2-03; this responsibility includes designing, implementing and maintaining internal control relevant to preparing and fairly presenting financial statements free from material misstatement, whether due to fraud or error.

### **Auditor's Responsibility**

Our responsibility is to opine on these financial statements 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 statements are 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 Center's preparation and fair presentation of the financial statements in order to design audit procedures that Center'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 the audit evidence we obtained is sufficient and appropriate to support our audit opinion.

***Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles***

As described in Note 1 of the financial statements, the Center prepared these financial statements using the accounting basis permitted by the financial reporting provisions of Ohio Revised Code Section 117.38 and Ohio Administrative Code Section 117-2-03, which is an accounting basis other than accounting principles generally accepted in the United States of America, to satisfy requirements.

The effects on the financial statements of the variances between the regulatory basis of accounting described in Note 1 and accounting principles generally accepted in the United States of America, although not reasonably determinable, are presumed to be material.

**Adverse Opinion on U.S. Generally Accepted Accounting Principles**

In our opinion, because of the significance of the matter discussed in the *Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles* paragraph, the financial statements referred to above do not present fairly, in accordance with accounting principles generally accepted in the United States of America, the financial position of the Center as of December 31, 2012 and 2011, or changes in financial position thereof for the year then ended.

**Opinion on Regulatory Basis of Accounting**

In our opinion, the financial statements referred to above present fairly, in all material respects, the cash balance of the Champaign Countywide Public Safety Communications Center, Champaign County as of December 31, 2012 and 2011, and its cash receipts and disbursements for the years then ended in accordance with the financial reporting provisions Ohio Revised Code Section 117.38 and Ohio Administrative Code Section 117-2-03 permits, described in Note 1.

***Emphasis of Matter***

As discussed in Note 6 to the financial statements, during 2011 the Champaign Countywide Public Safety Communications Center, Champaign County adopted new accounting guidance in Governmental Accounting Standards Board Statement No. 54, *Fund Balance Reporting and Governmental Fund Type Definitions*. Our opinion is not modified with respect to this matter.

***Other Reporting Required by Government Auditing Standards***

In accordance with *Government Auditing Standards*, we have also issued our report dated March 13, 2013, on our consideration of the Center's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements and other matters. 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 Center's internal control over financial reporting and compliance.



**Dave Yost**  
Auditor of State

March 13, 2013



**CHAMPAIGN COUNTYWIDE PUBLIC SAFETY COMMUNICATIONS CENTER  
CHAMPAIGN COUNTY**

**STATEMENT OF CASH RECEIPTS, CASH DISBURSEMENTS, AND  
CHANGES IN CASH BALANCES  
FOR THE YEARS ENDED DECEMBER 31, 2012 AND 2011**

	<b>2012</b>	<b>2011</b>
<b>Cash Receipts:</b>		
Property and Other Local Taxes	\$577,042	\$578,911
State Wireless 911 Assistance	95,546	82,500
Intergovernmental	85,902	123,733
Miscellaneous	4,899	13,172
Total Cash Receipts	763,389	798,316
<b>Cash Disbursements:</b>		
<b>Current:</b>		
Salaries	453,015	444,750
Insurance	98,188	102,461
Retirement	62,538	59,007
Worker's Compensation	13,066	18,504
Unemployment		92
Supplies	1,782	2,107
Equipment	240,863	29,154
Professional Services	1,465	20,912
Building Lease and Utilities	16,067	15,842
Repair and Maintenance	23,301	54,311
Communications	18,199	16,580
Travel and Meetings	1,265	689
Training	1,822	3,042
Advertising	1,198	124
Audit		3,950
LEADS	7,470	6,723
Wireless Tariff Charges	4,243	3,858
Settlement Fees	17,528	18,273
Insurance - Liability	13,561	13,139
Dues and Memberships	263	263
Total Cash Disbursements	975,834	813,781
Total Receipts Over/(Under) Disbursements	(212,445)	(15,465)
Fund Cash Balances, January 1	521,788	537,253
<b>Fund Cash Balances, December 31:</b>		
Assigned	65,457	264,819
Unassigned	243,886	256,969
Fund Cash Balances, December 31	\$309,343	\$521,788

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

**This page intentionally left blank**

**CHAMPAIGN COUNTYWIDE PUBLIC SAFETY COMMUNICATIONS CENTER  
CHAMPAIGN COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS  
DECEMBER 31, 2012 AND 2011**

**1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

**A. Description of the Entity**

The Champaign Countywide Public Safety Communications Center Council of Governments (The Center) rights and privileges are established by the authority provided by law, resolution, ordinance or regulation that is available individually to the City of Urbana or Champaign County, which have combined to form the Council of Governments. The Center is comprised of two separate, but interdependent Boards; the Fiscal Management Board and the Operations Board. The Center was created for the purpose of operating an enhanced 911 Public Safety Answering Point (PSAP), including public safety communications and dispatching operations, and providing those services to all political subdivisions and districts in Champaign County.

The Center management believes these financial statements present all activities for which the Center is financially accountable.

**B. Accounting Basis**

These financial statements follow the accounting basis the Auditor of State prescribes or permits. This basis is similar to the cash receipts and disbursements accounting basis. The Center recognizes receipts when received in cash rather than when earned, and recognizes 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. Cash and Investments**

The Champaign County Auditor acts as the fiscal agent for the Center. The County's cash and investment pool holds the Center's assets, valued at the County Treasurer's reported carrying value.

The Champaign County Auditor's records indicate the Center's cash balances as of December 31, 2012 and 2011 were \$309,343 and \$521,788 respectively.

**D. Fund Accounting**

The Center uses fund accounting to segregate cash and investments that are restricted as to use. The Center has one fund.

**1. General Fund**

The General Fund reports all financial resources except those required to be accounted for in another fund.

**E. Budgetary Process**

**1. Appropriations**

The bylaws of the Center require the Council to annually adopt a capital and operating budget and appropriate funds accordingly out of funds made available under the Financial Provisions of the Center agreement. The Council may not expend more in any one fiscal year than the funds made available.

**CHAMPAIGN COUNTYWIDE PUBLIC SAFETY COMMUNICATIONS CENTER  
CHAMPAIGN COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS  
DECEMBER 31, 2012 AND 2011  
(Continued)**

**1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**

**2. Encumbrances**

The Center reserves (encumbers) appropriations when commitments are made. Encumbrances outstanding at year-end are carried over and are not re- appropriated.

A summary of 2012 and 2011 budgetary activity appears in Note 2.

**F. Fund Balance**

Fund balance is divided into five classifications based primarily on the extent to which the Communication Center must observe constraints imposed upon the use of the resources in the governmental funds. The classifications are as follows:

**Non-spendable** - The non-spendable fund balance category includes amounts that cannot be spent because they are not in spendable form, or are legally or contractually required to be maintained intact. The "not in spendable form" criterion includes items that are not expected to be converted to cash. It also includes the long-term amount of interfund loans.

**Restricted** - Fund balance is reported as restricted when constraints placed on the use of resources are either externally imposed by creditors (such as through debt covenants), grantors, contributors, or laws or regulations of other governments; or is imposed by law through constitutional provisions.

**Committed** -The committed fund balance classification includes amounts that can be used only for the specific purposes imposed by formal action (resolution) of Communications Center Boards. Those committed amounts cannot be used for any other purpose unless the Communication Center Boards remove or change the specified use by taking the same type of action (resolution) it employed to previously commit those amounts. Committed fund balance also incorporates contractual obligations to the extent that existing resources in the fund have been specifically committed for use in satisfying those contractual requirements.

**Assigned** - Amounts in the assigned fund balance classification are intended to be used by the Communication Center for specific purposes but do not meet the criteria to be classified as restricted or committed. In governmental funds other than the general fund, assigned fund balance represents the remaining amount that is not restricted or committed. In the general fund, assigned amounts represent intended uses established by Communications Center Boards or a Communications Center official delegated that authority by resolution, or by State Statute.

**Un-assigned** - Un-assigned fund balance is the residual classification for the general fund and includes amounts not contained in the other classifications. In other governmental funds, the unassigned classification is used only to report a deficit balance.

The Communication Center applies restricted resources first when expenditures are incurred for purposes for which either restricted or unrestricted (committed, assigned, and unassigned) amounts are available. Similarly, within unrestricted fund balance, committed amounts are reduced first followed by assigned, and then unassigned amounts when expenditures are incurred for purposes for which amounts in any of the unrestricted fund balance classifications could be used.

**CHAMPAIGN COUNTYWIDE PUBLIC SAFETY COMMUNICATIONS CENTER  
CHAMPAIGN COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS  
DECEMBER 31, 2012 AND 2011  
(Continued)**

**1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**

**G. Property, Plant, and Equipment**

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

**H. Accumulated Leave**

In certain circumstances, such as upon leaving employment, employees are entitled to cash payments for unused leave. The financial statements do not include a liability for unpaid leave.

**2. BUDGETARY ACTIVITY**

Budgetary activity for the years ending December 31, 2012 and December 31, 2011 follow:

<b>2012 Budgeted vs. Actual Budgetary Basis Expenditures</b>			
<b>Fund Type</b>	<b>Appropriation Authority</b>	<b>Budgetary Expenditures</b>	<b>Variance</b>
General	\$1,012,607	\$975,834	\$36,773

<b>2013 Budgeted vs. Actual Budgetary Basis Expenditures</b>			
<b>Fund Type</b>	<b>Appropriation Authority</b>	<b>Budgetary Expenditures</b>	<b>Variance</b>
General	\$867,855	\$813,781	\$54,074

**3. PROPERTY TAX**

Real property taxes become a lien on January 1 preceding the October 1 date for which the Trustees adopt rates. The State Board of Tax Equalization adjusts these rates for inflation. Property taxes are also reduced for applicable homestead and rollback deductions. The financial statements include homestead and rollback amounts the State pays as Intergovernmental Receipts. Payments are due to the County by December 31. If the property owner elects to pay semiannually, the first half is due December 31. The second half payment is due the following June 20.

Public utilities are also taxed on personal and real property.

Tangible personal property tax is assessed by the property owners, who must file a list of such property to the County by each April 30.

The County is responsible for assessing property, and for billing, collecting, and distributing all property taxes on behalf of the COG.

**4. RETIREMENT SYSTEMS**

The Ohio Public Employees Retirement System (OPERS) is a state operated, cost-sharing, multiple employer public employee retirement system. The Ohio Revised Code prescribes retirement benefits for vested employees who are eligible to retire based upon years of service. OPERS also provides survivor and disability benefits to vested employees as the Ohio Revised Code prescribes.

**CHAMPAIGN COUNTYWIDE PUBLIC SAFETY COMMUNICATIONS CENTER  
CHAMPAIGN COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS  
DECEMBER 31, 2012 AND 2011  
(Continued)**

**4. RETIREMENT SYSTEMS (Continued)**

The Ohio Revised Code also prescribes contribution rates. The Center's OPERS members contributed 10 percent of their gross salaries for 2012 and 2011. The Center contributed an amount equal to 14 percent of participants' gross salaries. All required contributions have been paid through December 31, 2012.

**5. RISK MANAGEMENT**

**A. Commercial Insurance**

The Center has obtained commercial insurance for the following risks:

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

**B. Risk Pool Management**

The Center is exposed to various risks of property and casualty losses, and injuries to employees.

The Center insures against injuries to employees through the Ohio Bureau of Worker's Compensation.

The Center belongs to the Public Entities Pool of Ohio (PEP), a risk-sharing pool available to Ohio local governments. PEP provides property and casualty coverage for its members. American Risk Pooling Consultants, Inc. (ARPCO), a division of York Insurance Services Group, Inc. (York), functions as the administrator of PEP and provides underwriting, claims, loss control, risk management, and reinsurance services for PEP. PEP is a member of the American Public Entity Excess Pool (APEEP), which is also administered by ARPCO. Member governments pay annual contributions to fund PEP. PEP pays judgments, settlements and other expenses resulting from covered claims that exceed the members' deductibles.

**C. Casualty and Property Coverage**

APEEP provides PEP with an excess risk-sharing program. Under this arrangement, PEP retains insured risks up to an amount specified in the contracts. At December 31, 2010, PEP retained \$350,000 for casualty claims and \$150,000 for property claims.

The aforementioned casualty and property reinsurance agreement does not discharge PEP's primary liability for claims payments on covered losses. Claims exceeding coverage limits are the obligation of the respective government.

**D. Financial Position**

PEP's financial statements (audited by other accountants) conform with generally accepted accounting principles, and reported the following assets, liabilities and retained earnings at December 31, 2011 and 2010 (the latest information available).

**CHAMPAIGN COUNTYWIDE PUBLIC SAFETY COMMUNICATIONS CENTER  
CHAMPAIGN COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS  
DECEMBER 31, 2012 AND 2011  
(Continued)**

**5. RISK MANAGEMENT (Continued)**

	<b>2011</b>	<b>2010</b>
Assets	\$33,362,404	\$34,952,010
Liabilities	(14,187,273)	(14,320,812)
Net Assets	\$19,175,131	\$20,631,198

At December 31, 2011 and 2010, respectively, the liabilities above include approximately \$13 million and \$12.9 million of estimated incurred claims payable. The assets above also include approximately \$12.1 million and \$12.4 million of unpaid claims to be billed to approximately 455 member governments in the future, as of December 31, 2011 and 2010, respectively. These amounts will be included in future contributions from members when the related claims are due for payment. As of December 31, 2011 the center's share of these unpaid claims is approximately \$12,000.

Based on discussions with PEP, the expected rates PEP charges to compute member contributions, which are used to pay claims as they become due, are not expected to change significantly from those used to determine the historical contributions detailed below. By contract, the annual liability of each member is limited to the amount of financial contributions required to be made to PEP for each year of membership.

<b>Contributions to PEP</b>	
2010	\$11,179.00
2011	\$13,139.00
2012	\$13,561.00

After completing one year of membership, members may withdraw on each anniversary of the date they joined PEP provided they provide written notice to PEP 60 days in advance of the anniversary date. Upon withdrawal, members are eligible for a full or partial refund of their capital contributions, minus the subsequent year's budgetary contribution. Withdrawing members have no other future obligation to the pool. Also upon withdrawal, payments for all casualty claims and claim expenses become the sole responsibility of the withdrawing member, regardless of whether a claim occurred or was reported prior to the withdrawal.

**6. CHANGE IN ACCOUNTING PRINCIPLE**

For 2011, the Center implemented Governmental Accounting Standard Board (GASB) Statement No. 54, "Fund Balance Reporting and Governmental Fund Type Definitions." GASB Statement No. 54 enhances the usefulness of fund balance information by providing clearer fund balance classifications that can be more consistently applied and by clarifying the existing governmental fund type definitions. This statement establishes fund balance classifications that comprise a hierarchy based primarily on the extent to which a government is bound to observe constraints imposed upon the use of the resources reported in governmental funds. The implementation of GASB Statement No. 54 had no effect on fund balance of the General Fund.

**This page intentionally left blank.**





# 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*

Champaign Countywide Public Safety Communications Center  
Champaign County  
1512 South US Highway 68  
Suite A100  
Urbana, Ohio 43078

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 statements of the Champaign Countywide Public Safety Communications Center, (the Center) as of and for the year ended December 31, 2012 and 2011, and the related notes to the financial statements and have issued our report thereon dated March 13, 2013 wherein we noted the Center followed a special purpose framework the Auditor of State prescribes rather than accounting principles generally accepted in the United States of America. We also noted the Center implemented *Government Accounting Standards Board Statement 54*.

### Internal Control Over Financial Reporting

As part of our financial statement audit, we considered the Center'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 statements, but not to the extent necessary to opine on the effectiveness of the Center'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 Centers financial statements. We consider finding 2012-001 described in the accompanying schedule of findings to be a material weakness.

## **Compliance and Other Matters**

### ***Compliance and Other Matters***

As part of reasonably assuring whether the Center's financial statements are free of material misstatement, we tested its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could directly and materially affect the determination of financial statement amounts. However, 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 no instances of noncompliance or other matters we must report under *Government Auditing Standards*.

### ***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 Center's internal control or on compliance. This report is an integral part of an audit performed under *Government Auditing Standards* in considering the Center's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

A handwritten signature in black ink that reads "Dave Yost". The signature is written in a cursive, flowing style.

**Dave Yost**  
Auditor of State

March 13, 2013

**CHAMPAIGN COUNTYWIDE PUBLIC SAFETY COMMUNICATIONS CENTER  
CHAMPAIGN COUNTY**

**SCHEDULE OF FINDINGS  
FOR THE YEARS ENDED DECEMBER 31, 2012 AND 2011**

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

**FINDING NUMBER 2012-001**

**GASB 54 Reporting – Material Weakness**

Governmental Accounting Standards Board (GASB) Statement No. 54, Fund Balance Reporting and Governmental Fund Type Definitions, introduces five fund balance classifications and clarifies the existing governmental fund type definitions. The fund balance classifications relate to constraints placed upon the use of resources reported in governmental funds. The five classifications are non-spendable, restricted, committed, assigned and unassigned. The requirements of this statement are effective for financial statements for periods beginning after June 15, 2010. Also, GASB 54 paragraph 16 and Z.54.13 states that when an appropriation measure is adopted for the subsequent year, if a portion of existing fund balance is included as a budgetary resource, then that portion of fund balance should be classified as assigned.

The Champaign Countywide Public Safety Communications Center (the Center) financial statements were not presented in accordance with GASB 54 requirements, which included not recognizing an assigned fund balance related to fund balances appropriated in the subsequent year. The assigned balance represented 51% and 21% of 2012 and 2011 total fund balances respectively. The accompanying financial statements have been adjusted to comply with GASB 54 requirements.

Center personnel should review GASB 54 requirements, including Auditor of State Bulletin 2011-004, and apply these requirements to all financial statements and footnote disclosures.

**OFFICIALS' RESPONSE:**

GASB 54 requirements will be applied to all future financial statements and footnote disclosures.

CHAMPAIGN COUNTY PUBLIC SAFETY COMMUNICATIONS CENTER  
CHAMPAIGN COUNTY

SCHEDULE OF PRIOR AUDIT FINDINGS  
DECEMBER 31, 2012 and 2011

Finding Number	Finding Summary	Fully Corrected?	Not Corrected, Partially Corrected; Significantly Different Corrective Action Taken; or Finding No Longer Valid; <i><b>Explain</b></i>
2010-001	Finding for recovery – overpayment of wages	Yes	



# Dave Yost • Auditor of State

CHAMPAIGN COUNTYWIDE PUBLIC SAFETY COMMUNICATIONS CENTER

CHAMPAIGN 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  
APRIL 16, 2013