

**SANDUSKY TOWNSHIP**  
**CRAWFORD COUNTY**  
REPORT ON FINANCIAL STATEMENTS  
DECEMBER 31, 2011 AND 2010





# Dave Yost • Auditor of State

Board of Trustees  
Sandusky Township  
5985 McIntyre Road  
Tiro, Ohio 44887

We have reviewed the *Independent Auditors' Report* of Sandusky Township, Crawford County, prepared by Holbrook & Manter, for the audit period January 1, 2010 through December 31, 2011. 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.

The financial statements in the attached report are presented in accordance with a regulatory basis of accounting prescribed or permitted by the Auditor of State. Due to a February 2, 2005 interpretation from the American Institute of Certified Public Accountants (AICPA), modifications were required to the *Independent Auditors' Report* on your financial statements. While the Auditor of State 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. The attached report includes an opinion relating to GAAP presentation and measurement requirements, but does not imply the statements are misstated under the non-GAAP regulatory basis. The *Independent Auditors' Report* also includes an opinion on the financial statements using the regulatory format the Auditor of State permits.

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. Sandusky Township is responsible for compliance with these laws and regulations.

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

Dave Yost  
Auditor of State

October 11, 2012

**This page intentionally left blank.**

**TABLE OF CONTENTS**

	<b>PAGE</b>
Independent Auditors' Report.....	3-4
Combined Statement of Cash Receipts, Cash Disbursements, and Changes in Fund Cash Balances - All Governmental Fund Types For the Year Ended December 31, 2011.....	5
Combined Statement of Cash Receipts, Cash Disbursements, and Changes in Fund Cash Balances - All Governmental Fund Types For the Year Ended December 31, 2010.....	6
Notes to the Financial Statements.....	7-13
Independent Accountants' Report on Internal Control Over Financial Reporting and on Compliance and Other Matters Required by <i>Government Auditing Standards</i> .....	14-15

**This page intentionally left blank.**



## INDEPENDENT AUDITORS' REPORT

Board of Trustees  
Sandusky Township  
Crawford County

We have audited the accompanying financial statements of Sandusky Township, Crawford County, Ohio, (the Township) as of and for the years ended December 31, 2011 and 2010. These financial statements are the responsibility of the Township's management. Our responsibility is to express an opinion on these financial statements based on our audits.

We conducted our audits in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audits to obtain reasonable assurance about 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 audits provide a reasonable basis for our opinion.

As discussed in Note 1, the Township has prepared these financial statements using accounting practices the Auditor of State of Ohio 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.

Instead of the combined funds the accompanying financial statements present for 2011 and 2010, GAAP requires presenting entity wide statements and also presenting the Township's larger (i.e. major) funds separately. While the Township does not follow GAAP, generally accepted auditing standards requires us to include the following paragraph if the statements do not substantially conform to the GAAP presentation requirements. The Auditor of State of Ohio permits, but does not require, townships to reformat their statements. The Township has elected not to reformat its statements. Since this Township does not use GAAP to measure financial statement amounts, the following paragraph does not imply the amounts reported are materially misstated under the accounting basis the Auditor of State of Ohio 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, 2011 and 2010 do not present fairly, in conformity with accounting principles generally accepted in the United States of America, the financial position of the Township as of December 31, 2011 and 2010, 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 combined fund cash balances of Sandusky Township, Crawford County, as of December 31, 2011 and 2010, and its combined cash receipts and disbursements for the years then ended on the basis of accounting described in Note 1.

The Township 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.

-3-

MEMBERS  
AMERICAN INSTITUTE OF  
CERTIFIED PUBLIC ACCOUNTANTS  
OHIO SOCIETY OF  
CERTIFIED PUBLIC ACCOUNTANTS

In accordance with *Government Auditing Standards*, we have also issued our report dated June 12, 2012 on our consideration of the Township'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.

*Shulbrook & Mante*

Certified Public Accountants

June 12, 2012

**SANDUSKY TOWNSHIP**  
**CRAWFORD COUNTY**  
 COMBINED STATEMENT OF CASH RECEIPTS, CASH DISBURSEMENTS, AND CHANGES  
 IN FUND CASH BALANCES-ALL GOVERNMENTAL FUND TYPES  
 FOR THE YEAR ENDED DECEMBER 31, 2011

	<b>General</b>	<b>Special Revenue</b>	<b>Capital Projects</b>	<b>Total Memorandum Only</b>
<b>CASH RECEIPTS:-</b>				
Property tax and other local taxes	\$ 18,925	\$ 2,194	\$ 0	\$ 21,119
Intergovernmental receipts	14,807	92,468	29,329	136,604
Earnings on investments	2,915	638	0	3,553
Miscellaneous	99	0	0	99
<b>Total cash receipts</b>	<b>36,746</b>	<b>95,300</b>	<b>29,329</b>	<b>161,375</b>
<b>CASH DISBURSEMENTS:-</b>				
Current:-				
General government	24,113	190	0	24,303
Public safety	12,785	0	0	12,785
Public works	0	118,626	0	118,626
Health	1,369	0	0	1,369
Capital outlay	0	105	29,329	29,434
<b>Total cash disbursements</b>	<b>38,267</b>	<b>118,921</b>	<b>29,329</b>	<b>186,517</b>
<b>Total receipts over (under) cash disbursements</b>	<b>( 1,521)</b>	<b>( 23,621)</b>	<b>0</b>	<b>( 25,142)</b>
<b>Other financing sources (uses):-</b>				
Other financing uses	( 900)	0	0	( 900)
<b>Total other financing receipts (uses)</b>	<b>( 900)</b>	<b>0</b>	<b>0</b>	<b>( 900)</b>
Excess of cash receipts and other financing receipts over (under) cash disbursements and other financing disbursements	( 2,421)	( 23,621)	0	( 26,042)
Fund cash balances, January 1, 2011	131,835	127,301	0	259,136
<b>Fund cash balances, December 31, 2011</b>				
Restricted	0	103,680	0	103,680
Unassigned	129,414	0	0	129,414
<b>Fund Cash Balances, December 31, 2011</b>	<b>\$ 129,414</b>	<b>\$ 103,680</b>	<b>\$ 0</b>	<b>\$ 233,094</b>

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

**SANDUSKY TOWNSHIP**  
**CRAWFORD COUNTY**  
COMBINED STATEMENT OF CASH RECEIPTS, CASH DISBURSEMENTS, AND CHANGES IN FUND  
CASH BALANCES-ALL GOVERNMENTAL FUND TYPES  
FOR THE YEAR ENDED DECEMBER 31, 2010

	<b>General</b>	<b>Special Revenue</b>	<b>Capital Projects</b>	<b>Memorandum Only</b>
<b>CASH RECEIPTS:-</b>				
Property tax and other local taxes	\$ 18,828	\$ 2,160	\$ 0	\$ 20,988
Intergovernmental receipts	14,934	94,474	0	109,408
Earnings on investments	4,962	1,177	0	6,139
Miscellaneous	356	0	0	356
<b>Total cash receipts</b>	39,080	97,811	0	136,891
<b>CASH DISBURSEMENTS:-</b>				
Current:-				
General government	30,354	0	0	30,354
Public safety	10,648	0	0	10,648
Public works	0	85,074	0	85,074
Health	2,812	0	0	2,812
Capital outlay	0	0	0	0
<b>Total cash disbursements</b>	43,814	85,074	0	128,888
<b>Total receipts over (under) cash disbursements</b>	( 4,734)	12,737	0	8,003
<b>Other financing sources (uses):-</b>				
Other financing uses	( 845)	0	0	( 845)
<b>Total other financing receipts (uses)</b>	( 845)	0	0	( 845)
Excess of cash receipts and other financing receipts over (under) cash disbursements and other financing disbursements	( 5,579)	12,737	0	7,158
Fund cash balances, January 1, 2010	137,414	114,564	0	251,978
<b>Fund cash balances, December 31, 2010</b>	<b>\$ 131,835</b>	<b>\$ 127,301</b>	<b>\$ 0</b>	<b>\$ 259,136</b>

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

**SANDUSKY TOWNSHIP  
CRAWFORD COUNTY**  
NOTES TO THE FINANCIAL STATEMENTS  
DECEMBER 31, 2011 AND 2010

**NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES:-**

**Description of the Entity** - Sandusky Township, Crawford County, Ohio, (the Township) is a body corporate and politic established to exercise the rights and privileges conveyed to it by the constitution and laws of the State of Ohio. The Township is directed by a publicly - elected three member Board of Trustees. The Township provides general government services, including road and bridge maintenance, and cemetery maintenance. The Township contracts with Liberty Township for fire protection and with the Central Joint Ambulance District to provide ambulance services.

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

**Basis of Accounting** - These financial statements follow the basis of accounting prescribed or permitted by the Auditor of State of Ohio, which is similar to the cash receipts and disbursements basis of accounting. Receipts are recognized when received in cash rather than when earned, and disbursements are recognized when paid rather than when a liability is incurred. Budgetary presentations report budgetary expenditures when a commitment is made (i.e., when an encumbrance is approved).

These statements include adequate disclosure of material matters, as prescribed or permitted by the Auditor of State of Ohio.

**Cash** - The Township maintains an interest bearing checking account and records certificates of deposit at cost.

**Fund Accounting** - The Township uses fund accounting to segregate cash that is restricted as to use. The Township classifies its funds into the following types:

**General Fund**

The General Fund is the general operating fund. It is used to account for all financial resources except those required to be accounted for in another fund.

**Special Revenue Funds**

These funds are used to account for proceeds from specific sources (other than from trusts or for capital projects) that are restricted to expenditure for specific purposes. The Township had the following significant Special Revenue Funds:

*Gasoline Tax Fund*

This fund receives gasoline tax money to pay for constructing, maintaining and repairing Township roads.

**Capital Project Fund**

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

*Issue I Fund*

The Township received a grant from the Ohio Public Works Commission for the Cox road resurfacing project.

**Budgetary Process** - The Ohio Revised Code requires that each fund be budgeted annually.

**Appropriations**

Budgetary expenditures (that is, disbursements and encumbrances) may not exceed appropriations at the fund, function or object level of control, and appropriations may not exceed estimated resources. The Board of Trustees must annually approve appropriation measures and subsequent amendments. The Crawford County Budget Commission must also approve the annual appropriation measure. Appropriations lapse at year-end.

**SANDUSKY TOWNSHIP  
CRAWFORD COUNTY**  
NOTES TO THE FINANCIAL STATEMENTS  
DECEMBER 31, 2011 AND 2010

**NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES:-** (continued)

**Estimated Resources**

Estimated resources include estimates of cash to be received (budgeted receipts) plus cash as of January 1. The Crawford County Budget Commission must also approve estimated resources.

**Encumbrances**

The Ohio Revised Code requires the Township to reserve (encumber) appropriations when individual commitments are made. Encumbrances outstanding at year-end are canceled, and reappropriated in the subsequent year.

A summary of 2011 and 2010 budgetary activity appears in Note 3.

**Fund Balance** - For December 31, 2011, the fund balance is divided into five classifications based primarily on the extent to which the Township must observe constraints imposed upon the use of its governmental fund resources. The classifications are as follows:

**Nonspendable**

The Township classifies assets as *nonspendable* when legally or contractually required to maintain the amounts intact.

**Restricted**

Fund balance is 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**

Trustees can commit amounts via formal action (resolution). The Township must adhere to these commitments unless the Trustees amend the resolution. Committed fund balance also incorporates contractual obligations to the extent that existing resources in the fund have been specifically committed to satisfy contractual requirements.

**Assigned**

Assigned fund balances are intended for specific purposes but do not meet the criteria to be classified as restricted or committed. Governmental funds other than the general fund report all fund balances as assigned unless they are restricted or committed. In the general fund, assigned amounts represent intended uses established by Township Trustees or a Township official delegated that authority by resolution, or by State Statute.

**Unassigned**

Unassigned fund balance is the residual classification for the general fund and includes amounts not included in the other classifications. In other governmental funds, the unassigned classification is used only to report a deficit balance.

The Township 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.

**Property, Plant and Equipment** - Acquisitions of property, plant, and equipment are recorded as disbursements when paid. These items are not reflected as assets on the accompanying financial statements.

**SANDUSKY TOWNSHIP  
CRAWFORD COUNTY**  
NOTES TO THE FINANCIAL STATEMENTS  
DECEMBER 31, 2011 AND 2010

**NOTE 2 - CHANGE IN ACCOUNTING PRINCIPLE:-**

For fiscal year 2011, the Township implemented Governmental Accounting Standards 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 governmental 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 the fund balance of the Township's funds.

**NOTE 3 - EQUITY IN POOLED CASH:-**

The Township maintains a cash pool used by all funds. The Ohio Revised Code prescribes allowable deposits and investments. The carrying amount of cash and investments at December 31 was as follows:

	2011	2010	
Demand deposits	\$ 123,921	\$ 152,206	
Certificates of deposits	109,173	106,930	
Total deposits	\$ 233,094	\$ 259,136	

**Deposits** - The Township's deposits are either (1) insured by the Federal Deposit Insurance Corporation or (2) collateralized by securities specifically pledged by the financial institution to the Township, or (3) collateralized by the financial institution's public entity deposit pool.

**SANDUSKY TOWNSHIP  
CRAWFORD COUNTY**  
NOTES TO THE FINANCIAL STATEMENTS  
DECEMBER 31, 2011 AND 2010

**NOTE 4 - BUDGETARY ACTIVITY:-**

Budgetary activity for the year ending December 31, 2011 was as follows:

**2011 Budgeted vs. Actual Receipts**

<u>Fund Type</u>	<u>Budgeted Receipts</u>	<u>Actual Receipts</u>	<u>Variance</u>
General	\$ 33,259	\$ 36,746	\$ 3,487
Special revenue	96,714	95,300	( 1,414)
Capital projects	<u>29,329</u>	<u>29,329</u>	<u>0</u>
<b>Total</b>	<b>\$ <u>159,302</u></b>	<b>\$ <u>161,375</u></b>	<b>\$ <u>2,073</u></b>

**2011 Budgeted vs. Actual Budgetary Basis Expenditures**

<u>Fund Type</u>	<u>Appropriation Authority</u>	<u>Budgetary Expenditures</u>	<u>Variance</u>
General	\$ 57,000	\$ 39,167	\$ 17,833
Special revenue	220,001	118,921	101,080
Capital projects	<u>29,327</u>	<u>29,329</u>	<u>( 2)</u>
<b>Total</b>	<b>\$ <u>306,328</u></b>	<b>\$ <u>187,417</u></b>	<b>\$ <u>118,911</u></b>

Contrary to Ohio law, actual receipts were less than estimated resources during 2011 in the Special revenue funds by \$1,414.

Contrary to Ohio law, during 2011, the budgetary expenditures exceeded the appropriation authority in the Capital project fund by \$2.

**SANDUSKY TOWNSHIP  
CRAWFORD COUNTY**  
NOTES TO THE FINANCIAL STATEMENTS  
DECEMBER 31, 2011 AND 2010

**NOTE 4 - BUDGETARY ACTIVITY:-**

Budgetary activity for the year ending December 31, 2010 was as follows:

**2010 Budgeted vs. Actual Receipts**

<u>Fund Type</u>	<u>Budgeted Receipts</u>	<u>Actual Receipts</u>	<u>Variance</u>
General	\$ 32,621	\$ 39,080	\$ 6,459
Special revenue	95,515	97,811	2,296
Capital projects	<u>0</u>	<u>0</u>	<u>0</u>
<b>Total</b>	<b>\$ <u>128,136</u></b>	<b>\$ <u>136,891</u></b>	<b>\$ <u>8,755</u></b>

**2010 Budgeted vs. Actual Budgetary Basis Expenditures**

<u>Fund Type</u>	<u>Appropriation Authority</u>	<u>Budgetary Expenditures</u>	<u>Variance</u>
General	\$ 65,000	\$ 44,659	\$ 20,341
Special revenue	206,001	85,074	120,927
Capital projects	<u>1</u>	<u>0</u>	<u>1</u>
<b>Total</b>	<b>\$ <u>271,002</u></b>	<b>\$ <u>129,733</u></b>	<b>\$ <u>141,269</u></b>

**SANDUSKY TOWNSHIP  
CRAWFORD COUNTY  
NOTES TO THE FINANCIAL STATEMENTS  
DECEMBER 31, 2011 AND 2010**

**NOTE 5 - PROPERTY TAX:-**

Real property taxes become a lien on January 1 preceding the October 1 date for which rates are adopted by the Board of Trustees. The State Board of Tax Equalization adjusts these rates for inflation. Property taxes are also reduced for applicable homestead and rollback deductions. Homestead and rollback amounts are then paid by the State, and are reflected in the accompanying financial statements as Intergovernmental Receipts. Payments are due to the Crawford County by December 31. If the property owner elects to make semiannual payment, 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 located within the Township.

Tangible personal property tax is assessed by the property owners, who must file a list of such property to Crawford 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 Township.

Tangible personal property tax has been phased out.

**NOTE 6 - RETIREMENT SYSTEMS:-**

The Township's employees belong to the Public Employees Retirement System (PERS) of Ohio. PERS is a cost-sharing, multiple-employer plan. This plan provides retirement benefits, including postretirement healthcare, and survivor and disability benefits to participants, as prescribed by the Ohio Revised Code.

Contribution rates are also prescribed by the Ohio Revised Code. For 2011 and 2010, PERS members contributed 10% of their gross salaries. The Township contributed an amount equal to 14% of participants' gross salaries for 2011 and 2010. The Township has paid all contributions required through December 31, 2011.

**NOTE 7 - RISK POOL MANAGEMENT:-**

The Township belongs to the Ohio Government Risk Management Plan (the Plan), an unincorporated non profit association with over six hundred governmental entity members providing a formalized, jointly administered self-insurance risk management program and other administrative services.

Pursuant to Section 2744.081 of the Ohio Revised Code, the Plan is deemed a separate legal entity. The Plan provides property, liability, errors and omissions, law enforcement, automobile, excess liability, crime, surety and bond, inland marine, and other coverage's, modified for each member's needs. The Plan pays judgments, settlements, and other expenses resulting from covered claims that exceed the member's deductible.

The Plan uses conventional insurance coverage's and reinsures these coverage's 100%, rather than using a risk pool member funds to pay individual and collective losses. Therefore, the individual members are only responsible for their self-retention (deductible) amounts which vary from member to member.

**SANDUSKY TOWNSHIP  
CRAWFORD COUNTY  
NOTES TO THE FINANCIAL STATEMENTS  
DECEMBER 31, 2011 AND 2010**

**NOTE 8 - SUBSEQUENT EVENTS:-**

Management has evaluated subsequent events as of June 12, 2012, the date of the auditor's report.

**This page intentionally left blank.**



**Independent Accountants' Report on Internal Control Over Financial Reporting  
and on Compliance and Other Matters Required by *Government Auditing Standards***

Board of Trustees  
Sandusky Township  
Crawford County

We have audited the financial statements of Sandusky Township, Crawford County, (the Township) as of and for the years ended December 31, 2011 and 2010, and have issued our report thereon dated June 12, 2012, wherein we noted the Township 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 *Government Auditing Standards*, issued by the Comptroller General of the United States.

**Internal Control Over Financial Reporting**

In planning and performing our audit, we considered Sandusky Township's internal control over financial reporting as a basis for designing our auditing procedures for expressing our opinions on the financial statements, but not for the purpose of opining on the effectiveness of the Township's internal control over financial reporting. Accordingly, we do not express an opinion on the effectiveness of Sandusky Township'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 a combination of deficiencies in internal control such that there is a reasonable possibility that a material financial statement misstatement will not be prevented, or detected and timely corrected.

Our consideration of the internal control over financial reporting was for the limited purpose described in the first paragraph of this section and would not necessarily identify all deficiencies in the internal control that might be 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.

We did note certain internal control matters that we reported to the Township's management in a separate letter dated June 12, 2012.

**Compliance and other matters**

As part of reasonably assuring whether Sandusky Township'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 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 no instances of noncompliance or other matters that we must report under *Government Auditing Standards*.

We also noted certain noncompliance or other matters that we reported to the Government's management in a separate letter dated June 12, 2012.

We intend this report solely for the information and use of management, Board of Trustees, and the Auditor of State of Ohio and it is not intended to be and should not be used by anyone other than these specified parties.

*Shuller & Manta*

Certified Public Accountants

June 12, 2012



# Dave Yost • Auditor of State

**SANDUSKY TOWNSHIP**

**CRAWFORD 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  
OCTOBER 23, 2012**