



Dave Yost • Auditor of State

**HARRISON FAMILY AND CHILDREN FIRST COUNCIL
HARRISON COUNTY**

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Dave Yost • Auditor of State

Harrison Family and Children First Council
Harrison County
730 Peppard Avenue
Cadiz, Ohio 43907

To the Council:

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

January 14, 2013

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Dave Yost • Auditor of State

INDEPENDENT ACCOUNTANTS' REPORT

Harrison Family and Children First Council
Harrison County
730 Peppard Avenue
Cadiz, Ohio 43907

To the Council:

We have audited the accompanying financial statements of Harrison Family and Children First Council, Harrison County, (the Council) as of and for the years ended June 30, 2012, 2011 and the period January 1, 2010 through June 30, 2010. These financial statements are the responsibility of the Council'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 Council 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.

Instead of the combined funds the accompanying financial statements present, GAAP require presenting entity wide statements and also presenting the Council's larger (i.e. major) funds separately. While the Council 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 Councils to reformat their statements. The Council 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 June 30, 2012, 2011 and period January 1, 2010 through June 30, 2010 do not present fairly, in conformity with accounting principles generally accepted in the United States of America, the financial position of the Council as of June 30, 2012, 2011, and 2010, or its changes in financial position for the years and period then ended.

Also, in our opinion, the financial statements referred to above present fairly, in all material respects, the combined fund cash balances as of June 30, 2012, 2011, and 2010 and the reserves for encumbrances as of June 30, 2010 of Harrison Family and Children First Council and its combined cash receipts and disbursements for the years and period then ended on the accounting basis Note 1 describes.

As described in Note 1, during 2011 the Harrison Family and Children First Council adopted Governmental Accounting Standards Board Statement No. 54, *Fund Balance Reporting and Governmental Fund Type Definitions*. Also, as described in Note 6, the Council changed administrative agents, therefore changed their fiscal year end to coincide with the administrative agents fiscal year end. Additionally, as described in Note 1 January 1, 2010 fund balances were restated to account for error discovered by the administrative agent.

In accordance with *Government Auditing Standards*, we have also issued our report dated January 14, 2013, on our consideration of the Council'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.



Dave Yost
Auditor of State

January 14, 2013

**HARRISON FAMILY AND CHILDREN FIRST COUNCIL
HARRISON COUNTY**

**COMBINED STATEMENT OF CASH RECEIPTS, CASH DISBURSEMENTS, AND
CHANGES IN FUND CASH BALANCES
ALL GOVERNMENTAL FUND TYPES
FOR THE PERIOD JANUARY 1, 2010 THROUGH JUNE 30, 2010**

	<u>Governmental Fund Types</u>		Totals (Memorandum Only)
	<u>General</u>	<u>Special Revenue</u>	
Cash Receipts:			
Intergovernmental		\$125,376	\$125,376
Miscellaneous		6,863	6,863
		<u>132,239</u>	<u>132,239</u>
Total Cash Receipts		<u>132,239</u>	<u>132,239</u>
Cash Disbursements:			
Salaries and Benefits	\$1,502	91,632	93,134
Purchased Services	2,145	28,930	31,075
Supplies		1,551	1,551
Miscellaneous	1,381	2,019	3,400
	<u>5,028</u>	<u>124,132</u>	<u>129,160</u>
Total Cash Disbursements	<u>5,028</u>	<u>124,132</u>	<u>129,160</u>
Total Receipts Over/(Under) Disbursements	<u>(5,028)</u>	<u>8,107</u>	<u>3,079</u>
Fund Cash Balances, January 1 (Restated)	<u>17,690</u>	<u>7,249</u>	<u>24,939</u>
Fund Cash Balances, June 30	<u>\$12,662</u>	<u>\$15,356</u>	<u>\$28,018</u>
Reserve for Encumbrances, June 30	<u>\$0</u>	<u>\$8,332</u>	<u>\$8,332</u>

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

**HARRISON FAMILY AND CHILDREN FIRST COUNCIL
HARRISON COUNTY**

**COMBINED STATEMENT OF RECEIPTS, DISBURSEMENTS, AND
CHANGES IN FUND CASH BALANCES (CASH BASIS)
ALL GOVERNMENTAL FUND TYPES
FOR THE YEAR ENDED JUNE 30, 2011**

	<u>General</u>	<u>Special Revenue</u>	<u>Totals (Memorandum Only)</u>
Cash Receipts:			
Intergovernmental	\$17,069	\$188,719	\$205,788
Charges for Services		21,000	21,000
Miscellaneous		10,744	10,744
<i>Total Cash Receipts</i>	<u>17,069</u>	<u>220,463</u>	<u>237,532</u>
Cash Disbursements:			
Salaries and Benefits	20,602	165,009	185,611
Purchased Services	3,328	62,572	65,900
Supplies	153	3,376	3,529
Miscellaneous	42	2,380	2,422
<i>Total Cash Disbursements</i>	<u>24,125</u>	<u>233,337</u>	<u>257,462</u>
<i>Excess of Receipts Over (Under) Disbursements</i>	<u>(7,056)</u>	<u>(12,874)</u>	<u>(19,930)</u>
Fund Cash Balances, July 1	<u>12,662</u>	<u>15,356</u>	<u>28,018</u>
Fund Cash Balances, June 30			
Nonspendable	0	0	0
Restricted		2,482	2,482
Committed	0	0	0
Assigned	0	0	0
Unassigned (Deficit)	5,606	0	0
<i>Fund Cash Balances June 30</i>	<u>\$5,606</u>	<u>\$2,482</u>	<u>\$2,482</u>

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

**HARRISON FAMILY AND CHILDREN FIRST COUNCIL
HARRISON COUNTY**

**COMBINED STATEMENT OF RECEIPTS, DISBURSEMENTS
AND CHANGES IN FUND BALANCES (CASH BASIS)
ALL GOVERNMENTAL FUND TYPES
FOR THE YEAR ENDED JUNE 30, 2012**

	<u>General</u>	<u>Special Revenue</u>	<u>Totals (Memorandum Only)</u>
Cash Receipts			
Intergovernmental	\$15,750	\$262,166	\$277,916
Charges For Services		7,500	7,500
Miscellaneous		5,150	5,150
<i>Total Cash Receipts</i>	<u>15,750</u>	<u>274,816</u>	<u>290,566</u>
Cash Disbursements			
Salaries and Benefits	16,454	158,360	174,814
Purchased Services	2,112	49,446	51,558
Supplies	325	6,583	6,908
Miscellaneous		5,259	5,259
<i>Total Cash Disbursements</i>	<u>18,891</u>	<u>219,648</u>	<u>238,539</u>
<i>Excess of Receipts Over (Under) Disbursements</i>	<u>(3,141)</u>	<u>55,168</u>	<u>52,027</u>
<i>Fund Cash Balances, July 1</i>	<u>5,606</u>	<u>2,482</u>	<u>8,088</u>
Fund Cash Balances, June 30			
Nonspendable	0	0	0
Restricted		57,650	57,650
Committed	0	0	0
Assigned	0	0	0
Unassigned (Deficit)	2,465	0	0
<i>Fund Cash Balances, June 30</i>	<u>\$2,465</u>	<u>\$57,650</u>	<u>\$0</u>

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

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**HARRISON FAMILY AND CHILDREN FIRST COUNCIL
HARRISON COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS
JUNE 30, 2012, 2011 AND 2010**

1. Summary Of Significant Accounting Policies

A. Description of the Entity

Ohio Revised Code Section 121.37 created the Ohio Family and Children First Cabinet council and permitted counties to establish a County Family and Children First Council. Statutory membership of a county council consists of the following individuals:

- a. At least three individuals whose families are or have received services from an agency represented on the council or another county's council. Where possible, the number of members representing families shall be equal to twenty percent of the council's membership.
- b. The director of the board of alcohol, drug addiction, and mental health services that services the county, or in the case of a county that has a board of alcohol and drug addiction services and a community mental health board, the directors of both boards. If a board of alcohol, drug addiction, and mental health services more than one county, the director may designate a person to participate on the county's council.
- c. The health commissioner, or the commissioner's designee, of the board of health of each city and general health district in the county. If the county has two or more health districts, the health commissioner membership may be limited to the commissioners of the two districts with the largest populations.
- d. The director of the county department of job and family services.
- e. The executive director of the county agency responsible for the administration of children services pursuant to section 5153.15 of the Revised Code.
- f. The superintendent of the county board of mental retardation and developmental disabilities.
- g. The superintendent of the city, exempted village, or local school district with the largest number of pupils residing in the county, as determined by the department of education, which shall notify each board of county commissioners of its determination at least biennially.
- h. A school superintendent representing all other school districts with territory in the county, as designated at a biennial meeting of the superintendents of those districts.
- i. A representative of the municipal corporation with the largest population in the county;
- j. The president of the board of county commissioners, or an individual designated by the board.
- k. A representative of the regional office of the department of youth services.
- l. A representative of the county's head start agencies, as defined in section 3301.31 of the Revised Code.
- m. A representative of the county's early intervention collaborative established pursuant to the federal early intervention program operated under the "Individuals with Disabilities Education Act of 2004".

**HARRISON FAMILY AND CHILDREN FIRST COUNCIL
HARRISON COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS
JUNE 30, 2012, 2011 AND 2010
(Continued)**

1. Summary Of Significant Accounting Policies - (Continued)

- n. A representative of a local nonprofit entity that funds, advocates, or provides services to children and families.

A county family and children first council may invite any other local public or private agency or group that funds, advocates, or provides services to children to have a representative become a permanent or temporary member of the council.

A county council's statutory responsibilities include the following:

- a. Refer to the cabinet council those children for whom the council cannot provide adequate services;
- b. Develop a plan that reviews and adjusts existing programs, fills service gaps where possible, or invents new approaches to achieve better results for families and children;
- c. Participate in the development of a countywide, comprehensive, coordinated, multidisciplinary, interagency system for infants and toddlers with developmental disabilities or delays in their families, as established pursuant to federal grants received and administered by the department of health for early intervention services under the "Individuals with Disabilities Education Act of 2004";
- d. Maintain an accountability system to monitor the council's progress in achieving its purposes;
- e. Establish a mechanism to ensure ongoing input from a broad representation of families who are receiving services with the county system.

The Harrison Family and Children First Council was organized with the required statutory membership on March 1, 1996.

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

B. Accounting Basis

These financial statements follow the basis of accounting the Auditor of State prescribes or permits. The basis is similar to the cash receipts and disbursements accounting basis. The Council 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. Fund Accounting

The Council uses fund accounting to segregate cash and investments that are restricted as to use. The Council classifies its funds into the following types:

**HARRISON FAMILY AND CHILDREN FIRST COUNCIL
HARRISON COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS
JUNE 30, 2012, 2011 AND 2010
(Continued)**

1. Summary Of Significant Accounting Policies - (Continued)

1. 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.

2. Special Revenue Funds

These funds account for proceeds from specific sources that are restricted to expenditure for specific purposes. The Council had the following significant special revenue fund.

- *Help Me Grow Fund* – This fund receives a blended pool of state and federal grant funds to be used for an early intervention program to aid children ages one through three for developing social skills and interaction with other children.

D. Administrative and Fiscal Agent

Ohio Revised Code Section 121.37(B)(5) requires each County's Council to designate an administrative agency for the Council. The Harrison Hills City School District serves as administrative and fiscal agent for the Council. The District maintains Council's funds in agency funds on the District's financial records. The administrative agent agrees to:

- a. Service as the Council's appointing authority;
- b. Exercise spending authority within the limits of the annual budget developed and approved by the Council; and
- c. Perform the following on behalf of Council; but only up the expressed approval and direction by Council:
 - Enter into written agreement or administer contract with public or private entities to fulfill Council business
 - Provide financial stipends, reimbursements, or both, to family representatives for expenses related to Council activity; and
 - Receive by gift, grant, devise, or bequest any moneys, and other property for the purposes for which the Council is established.

E. Budgetary Process

The Ohio Revised Code requires that the Council prepare an annual budget and file it with its administrative agent. This annual budget includes estimated receipts and disbursements.

F. Fund Balance Restatement

For the year ended 12/31/2010, an error in the prior period reporting of expenditures resulted in a fund balance restatement.

**HARRISON FAMILY AND CHILDREN FIRST COUNCIL
HARRISON COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS
JUNE 30, 2012, 2011 AND 2010
(Continued)**

1. Summary Of Significant Accounting Policies (Continued)

Governmental Funds	Fund Balance at 12/31/09	Restatement Amount	Fund Balance at 1/1/10
General	\$3,407	\$14,283	\$17,690
Family Centered Support Services	\$3,604	(\$14,223)	(\$10,619)
Children's Trust	(\$6,487)	\$6,487	\$0
Help Me Grow	\$24,416	(\$6,547)	\$17,869

The changes in fund balances were due to grant expenditures not being reported in the proper funds in the prior year financial report. These errors were found by the Administrative Agent during the course of the current audit.

G. Fund Balance

For June 30, 2011 and 2012, fund balance is divided into five classifications based primarily on the extent to which the Council must observe constraints imposed upon the use of its governmental-fund resources. The classifications are as follows:

1. Nonspendable

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

2. 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.

3. Committed

Council can *commit* amounts via formal action (resolution). The Council must adhere to these commitments unless the Council amends 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.

4. 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 Council or an official delegated that authority by resolution, or by State Statute.

5. 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.

**HARRISON FAMILY AND CHILDREN FIRST COUNCIL
HARRISON COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS
JUNE 30, 2012, 2011 AND 2010
(Continued)**

1. Summary Of Significant Accounting Policies (Continued)

The Council 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.

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. Equity In Pooled Cash And Investments

The Harrison Hills City School District maintains a cash pool used by all the District's funds, including those of the Harrison Family and Children First Council. The Ohio Revised Code prescribes allowable deposits and investments. The Council's carrying amount of cash on deposit with the District at June 30, 2012, June 30, 2011 and June 30, 2010 was \$60,115, \$8,088 and \$28,018, respectively. The District is responsible for maintaining adequate depository collateral for all funds in the school district's pooled and deposit accounts. District funds on deposit as of June 30, 2012, 2011 and 2010 were fully collateralized as defined under section 135.37, Ohio Revised Code.

3. Retirement System

The Council employees belong to the School Employees Retirement System (SERS). SERS 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.

The Ohio Revised Code also prescribes contribution rates. For 2012, 2011 and 2010 SERS members contributed 10% of their gross salaries and the Council contributed an amount equaling 14%, of participants' gross salaries. The Council has paid all contributions required through June 30, 2012.

4. Risk Management

The Council is insured for general liability and casualty through the Harrison Hills City School District. The Harrison Hills City School District maintains comprehensive insurance coverage through the Ohio School Plan via Harcum-Hyre Insurance Agency.

5. Contingent Liabilities

Amounts grantor agencies pay to the council are subject to audit and adjustment by the grantor, principally the federal government. The grantor may require refunding any disallowed costs. Management cannot presently determine amounts grantors may disallow. However, based on prior experience, management believes any refunds would be immaterial.

**HARRISON FAMILY AND CHILDREN FIRST COUNCIL
HARRISON COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS
JUNE 30, 2012, 2011 AND 2010
(Continued)**

6. Change In Reporting Period

The Harrison Hills City School District became the Administrative Agent for the Harrison Family and Children First Council effective July 1, 2009. In order for the Council's reporting period to coincide with that of the Administrative Agent, the reporting period for the Council was changed from a fiscal ending December 31 to a fiscal year ending June 30. The financial statement for the year ended June 30, 2010, presented in the accompanying financial statements, represents the Council's financial activity for the period January 1, 2010 through June 30, 2010.



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*

Harrison Family and Children First Council
Harrison County
730 Peppard Avenue
Cadiz, Ohio 43907

To the Council:

We have audited the financial statements of the Harrison Family and Children First Council, Harrison County, (the Council) as of and for the years ended June 30, 2012, 2011, and 2010 and have issued our report thereon dated January 14, 2013 wherein we noted the Council followed accounting practices the Auditor of State prescribes rather than accounting principles generally accepted in the United States of America. We also noted the Council implemented Government Accounting Standards Board Statement 54, "*Fund Balances and Governmental Type Definitions*" in 2011. In addition we all noted the Council change their fiscal year end to coincide with their administrative agents fiscal year end and January 1, 2010 fund balances were restated to account for errors discovered by the administrative agent. 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 Council'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 Council's internal control over financial reporting. Accordingly, we have not opined on the effectiveness of the Council'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 Council'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 Council'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*.

We did note certain matters not requiring inclusion in this report that we reported to the Council's management in a separate letter dated January 14, 2013.

We intend this report solely for the information and use of management, the Council, and others within the Council. 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, flowing style.

Dave Yost
Auditor of State

January 14, 2013

HARRISON FAMILY AND CHILDREN FIRST COUNCIL
HARRISON COUNTY

SCHEDULE OF PRIOR AUDIT FINDINGS
JUNE 30, 2012

Finding Number	Finding Summary	Fully Corrected?	Not Corrected, Partially Corrected; Significantly Different Corrective Action Taken; or Finding No Longer Valid; <i>Explain</i>
2009-001	Material Weakness for failure to reconcile on a monthly basis and to post receipts and disbursements correctly, resulting in adjustments	Partially	The portion of the finding regarding reconciliation and the posting of disbursements has been corrected, a recommendation has been issued in the management to correct posting of receipts.

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Dave Yost • Auditor of State

HARRISON FAMILY AND CHILDREN FIRST COUNCIL

HARRISON 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
JUNE 27, 2013**