



Julian & Grube, Inc.

Serving Ohio Local Governments

March 29, 2016

Ms. Stacy Williams, Treasurer
Beaver Local School District
13093 State Route 7
Lisbon, Ohio 44432

Dear Ms. Williams:

We greatly appreciate the opportunity to submit our proposal to assist the Beaver Local School District (the "District") in compiling its basic financial statements (BFS) in compliance with accounting principles generally accepted in the United States of America (GAAP) for the year ended June 30, 2016. We will compile, from information you provide, the annual financial statements and issue an accountant's report thereon in accordance with Statements on Standards for Accounting and Review Services issued by the American Institute of Certified Public Accountants (AICPA).

Julian & Grube, Inc. (J&G) takes pride in its commitment to providing quality accounting and advisory services to the public sector. Your request represents a significant opportunity for us and a cost-effective means for the District to achieve excellence in financial reporting. We have enclosed for your information a complete list of our public sector clients; please feel free to contact any of them.

The following proposal explains the GAAP reporting rules issued by the Auditor of State. We then set forth the approach and scope of our assistance based on our understanding of your needs, and finally, the fee schedule.

RULES FOR REPORTING ON A GAAP-BASIS

The Auditor of State has issued various Administrative Rules calling for Ohio governmental entities to begin preparing their "Annual Financial Report" (AFR) in accordance with GAAP. GAAP-basis reporting provides users of the financial statements with a comprehensive view of the District's overall financial position as well as the results of its operations. GAAP-basis reporting also provides significant details as to the District's accounting policies and activities.

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In order to comply with the Auditor of State's requirement to issue a GAAP-basis AFR, the District has two options. The first option is to issue basic financial statements (BFS) which consist of government-wide and fund financial statements, a management's discussion and analysis (MD&A) and appropriate note disclosures. The second option is to prepare a comprehensive annual financial report (CAFR). The CAFR, prepared under the guidelines of the Certificate of Achievement for Excellence in Financial Reporting program, would include the items mentioned above as well as an introductory section, combining statements and schedules and a statistical section. This proposal was prepared under the assumption that the District plans to issue a BFS for the fiscal year ended June 30, 2016, which is consistent with 2015 reporting.

The District should experience various benefits from preparing GAAP-basis BFS in addition to complying with the requirements set forth by the Auditor of State.

These benefits include:

- The District's elected officials and managers will benefit from the improved quality of the financial information available.
- Improved financial information will be available to the public.
- The District will be perceived to be more accountable for its actions by the public.
- The project will require the implementation of procedures to account for annual additions and deletions of capital assets as well as depreciation accounting for all capital assets.
- Should the District enter the capital funds market in the future, it could benefit from improved bond and note ratings as a result of improved accountability and quality of financial information. It should be noted that when issuing bonded debt GAAP-basis financial information is frequently requested and necessary.
- Since the District previously prepared a GAAP-basis statements, a more accurate analysis of results of operations from year to year will be possible.

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PROJECT APPROACH

Although the preparation of the GAAP-basis BFS is the responsibility of the District Treasurer, the project will require the cooperation of almost all the District departments. Cooperation is essential to the success of the GAAP-conversion. The key to bringing about cooperation is proper planning and coordination of all aspects of the project.

We consider meetings of those District personnel involved with various aspects of the project, shared information, and on-going status updates of project completion to be the most important aspects in a successful conversion. In addition to being valuable planning tools for the project, the above will help identify any additional resources or information that may be needed. Our suggested approach to preparing your GAAP-basis financial statements can be summarized in three basic phases:

I. Review

Review the District's current accounting and financial reporting procedures for compliance with GAAP for governments. Define the procedures and resources necessary to convert the District's financial report from its cash-basis format to compliance with GAAP.

II. Planning

Using the information obtained during the review phase, we will identify specific tasks necessary for the completion of the BFS. The Treasurer should delineate responsibility for completing all tasks and specify a timetable for completion of the tasks.

III. BFS Preparation

The year-end cash-basis financial statements (reports) will be converted to GAAP-basis through analysis of (1) financial transactions necessary to prepare accrual entries (2) the effect of reversing prior year accrual entries, and (3) other information pertinent to the BFS (debt transactions, capital asset activity, investment activity, etc.).

At the completion of this phase, unaudited BFS with appropriate note disclosures will have been prepared. Additionally, various workpapers and schedules will have been prepared to enable the Independent Public Accountant (IPA) to review and audit the adjustments.

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PROJECT SCOPE

J&G would assist the District in the preparation of its BFS. Our role would be primarily to:

- Perform the review of the District's current accounting and financial reporting procedures and determine changes necessary to comply with GAAP.
- Delineate responsibility for completing the tasks in the project after consulting with the District Treasurer and other personnel.
- Provide technical assistance, consultation and review during the term of the project.
- Post reversing journal entries to the cash-basis financial statements.
- Prepare adjusting journal entries for posting to the cash-basis financial statements.
- Prepare all footnote disclosures and assist the District with the preparation of the MD&A.
- File the BFS with the Auditor of State prior to November 30, 2016.
- Act as the District's liaison with its IPA on matters related to the preparation of the GAAP- basis BFS. We will provide the IPA access to our workpapers and we will ultimately post all agreed-upon audit adjustments. We would assist the IPA by answering various inquiries and explaining our procedures. Should the IPA request additional assistance or work to be performed by J&G beyond the scope of our engagement, we would only perform such tasks with the approval of the Treasurer.

This proposal was prepared based on the assumption that the District would accumulate/gather the information necessary to prepare the various adjusting journal entries. J&G will provide consultation related to the above tasks and our assistance will be tailored to meet your specific needs. Additionally, J&G will generate appropriate year-end reports from the District's accounting, files by accessing the district's database via the Internet using terminal emulation software. This will require that you authorize us to have "read only" access to your files at the District's "A-site".

DISTRICT'S RESPONSIBILITIES

The District Treasurer is responsible for:

- a. The preparation and fair presentation of the financial statements in accordance with GAAP.
- b. Management decisions and functions and for assigning an individual with suitable skill, knowledge, or experience to oversee the GAAP-conversion services provided by J&G
- c. Evaluating the adequacy and results of the services performed and accepting responsibility for such services.
- d. Designing, implementing, and maintaining internal control relevant to the preparation and fair presentation of the financial statements.
- e. Preventing and detecting fraud.
- f. Identifying and ensuring that the entity complies with the laws and regulations applicable to its activities.
- g. Making all financial records and related information available to us.

J&G'S RESPONSIBILITIES

We are responsible for conducting the engagement in accordance with Statements on Standards for Accounting and Review Services issued by the AICPA.

J&G EMPLOYEES

The employees of J&G are not "public employees" for the purpose of the State Teachers Retirement System of Ohio (STRS) or the School Employees Retirement System of Ohio (SERS).

ERRORS, FRAUD, OR ILLEGAL ACTS

Our engagement cannot be relied upon to disclose errors, fraud, or illegal acts. However, we will inform the appropriate level of management of any material errors, and of any evidence or information that comes to our attention during the performance of our compilation procedures that fraud may have occurred. In addition, we will report to you any evidence or information that comes to our attention during the performance of our compilation procedures regarding illegal acts that may have occurred, unless they are nearly inconsequential.

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OBJECTIVE OF A COMPILATION

The objective of a compilation is to assist you in presenting financial information in the form of financial statements. We will utilize information that is your representation without undertaking to obtain or provide any assurance that there are no material modifications that should be made to the financial statements in order for the statements to be in conformity with GAAP.

TIMING

In accordance with Ohio Revised Code Section 117.38, the District is required to file its GAAP basis annual financial report by November 30, 2016. Failure to do so may result in a maximum penalty of \$750 assessed by the Auditor of State. In order to meet this required deadline, J&G *must* receive all requested source data from the District by October 15, 2016 to ensure completion by November 30, 2016.

Based on our discussions with you we would assist the District in preparing its "unaudited" fiscal 2016 BFS by November 30, 2016 for filing with the Auditor of State. It is important to note that the District will need to take a complete materials and supplies inventory and update capital asset information prior to June 30, 2016.

PROFESSIONAL FEES

You may choose between a one-year or multi-year contract. In either case, this is a fixed fee (i.e., you will not be billed additional amounts for any out-of-pocket expenses we may incur). You will be billed one-third of the appropriate amount below on August 1, October 1, and upon report completion each year.

- | | | |
|----|----------------------------|---------|
| 1. | FY16 BFS | \$5,500 |
| 2. | Two-year engagement..... | \$5,300 |
| 3. | Three-year engagement..... | \$5,100 |

We at J&G are dedicated to quality service and client satisfaction. If, during the course of a multi-year contract, the District is dissatisfied with our services, and it is a situation that cannot be rectified, the District may cancel the remaining portion of the contract. Both J&G and the District reserve the right to cancel the remaining portion of any contract period with a 90 day written notice to the other party. If, for any reason, we are unable to complete the compilation of your financial statements, we will not issue a report on such statements as a result of this engagement.

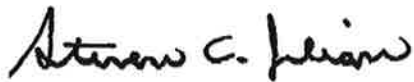
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We greatly appreciate this opportunity to be of assistance to the District. We believe there are many benefits to converting to GAAP-basis financial reporting. The District will not only be in compliance with the requirements set forth by the Auditor of State, but the public should perceive better accountability of the District's financial resources.

The terms as stated in this proposal will remain open until May 31, 2015. If the proposed terms are acceptable, please sign, date, and return one copy.

Should you have any questions please contact me at 614.846.1899. Thank you again.

Very truly yours,



Steven C. Julian, CPA
Julian & Grube, Inc.

I accept your proposal to provide compilation services to the Beaver Local School District during our GAAP-conversion. I have chosen fee option _____ (1, 2 or 3).

Treasurer

Date

Superintendent or Purchasing Agent

Date

CLIENT LIST

<u>NAME OF CLIENT</u>	<u>TYPE OF SERVICE</u>	<u>REGION</u>	<u>COUNTY</u>
Achieve Career Preparatory Academy	Audit	Northwest	Lucas
Amherst Public Library	Audit	Northeast	Lorain
Anthony Wayne Local Schools	Gaap-Conversion	Northwest	Lucas
Area Cooperative Computerized Educational Service System	Cash-Basis GASB 34 Statements & Aud	East	Mahoning
Arts and College Preparatory Academy	Gaap-Conversion	Central	Franklin
Ashland County Community Academy	Gaap-Conversion	Central	Ashland
Ashland County - West Holmes Career Center	Gaap-Conversion	Central	Ashland
Ashtabula County	Gaap-Conversion (CAFR)*	Northeast	Ashtabula
Athens City Schools	Audit	Southeast	Athens
Athens County	Audit	Southeast	Athens
Athens County Agricultural Society	Audit	Southeast	Athens
Auburn Township	Audit	Northeast	Geauga
Austintown Local Schools	Gaap-Conversion & Audit (CAFR)*	East	Mahoning
Autism Academy of Learning	Gaap-Conversion	Northwest	Lucas
Autism MODEL School	Gaap-Conversion	Northwest	Lucas
Avon Lake Public Library	Audit	Northeast	Lorain
Ayersville Local Schools	Gaap-Conversion	Northwest	Defiance
Barberton City Schools	Gaap-Conversion	East	Summit
Barlow Agricultural & Mechanical Association	Audit	Southeast	Washington
Batavia Local Schools	Audit	Southwest	Clermont
Beacon Hill Community School	Gaap-Conversion	Central	Wayne
Bella Academy of Excellence	Gaap-Conversion	Northeast	Cuyahoga
Bellefontaine City Schools	Cash-Basis GASB 34 Statements	West	Logan
Bellevue City Schools	Gaap-Conversion	Northwest	Huron
Belmont County Agricultural Society	Audit	Southeast	Belmont
Belpre City Schools	Gaap-Conversion	Southeast	Washington
Benjamin Logan Local Schools	Cash-Basis GASB 34 Statements	West	Logan
Benton-Carroll-Salem Local Schools	Cash-Basis GASB 34 & Audit	Northwest	Ottawa
Bethel Local Schools	Audit	West	Miami
Bexley Community Improvement Corporation	Gaap-Conversion	Central	Franklin
Big Walnut Area Community Improvement Corporation	Audit	Central	Franklin
Black River Local Schools	Gaap-Conversion	Northeast	Medina
Bloomfield-Mespo Local Schools	Gaap-Conversion & Audit	East	Trumbull
Bowling Green City Schools	Audit	Northwest	Wood
Brecksville-Broadview Heights City Schools	Gaap-Conversion	Northeast	Cuyahoga
Bridgeport E.V. Schools	Gaap-Conversion	Southeast	Belmont
Bridges Community Academy	Gaap-Conversion & Audit	Northwest	Seneca
Bristol Local Schools	Gaap-Conversion & Audit	East	Trumbull
Brookfield Local Schools	Audit	East	Trumbull
Buckeye Career Center	Gaap-Conversion	Southeast	Tuscarawas
Buckeye Central Local Schools	Gaap-Conversion & Audit	Central	Crawford
Buckeye Ohio Risk Management Association - Property & Liability	Audit	Northwest	Wood
Buckeye Ohio Risk Management Association - Employee Benefit	Audit	Northeast	Lorain
Buckeye Online School for Success	Gaap-Conversion	Northwest	Lucas
Buckeye Valley Local Schools	Gaap-Conversion	Central	Delaware
Bucyrus City Schools	Gaap-Conversion & Audit	Central	Crawford
Butler County	Audit	Southwest	Butler
Butler County District Board of Health	Audit	Southwest	Butler
Butler County Emergency Management Agency	Audit	Southwest	Butler
Butler County Land Bank	Gaap-Conversion	Southwest	Butler
Canal Winchester Local Schools	Gaap-Conversion (CAFR)*	Central	Franklin
Canton Community Improvement Corporation	Audit	East	Stark
Canton Local Schools	Gaap-Conversion	East	Stark
Canton Stark County Convention & Visitors' Bureau	Audit	East	Stark
Cardington-Lincoln Digital Academy	Gaap-Conversion	Central	Morrow
Cardington-Lincoln Local Schools	Gaap-Conversion	Central	Morrow
Carey E.V. Schools	Cash-Basis GASB 34 Statements	Northwest	Wyandot
Carroll County	Gaap-Conversion	East	Carroll
Carroll County Regional Airport	Agreed-Upon Procedures	East	Carroll
Central Ohio Health Care Consortium	Gaap-Conversion	Central	Franklin
Central Ohio Organization of Public Purchasers	Agreed-Upon Procedures	Central	Franklin
Central Ohio Risk Management Association	Gaap-Conversion & Audit	Central	Franklin
Central Ohio Workforce Investment Corporation	Audit	Central	Franklin
Cesar Chavez Academy	Audit	Central	Franklin
Champion Local Schools	Gaap-Conversion	East	Trumbull
Chippewa Local Schools	Gaap-Conversion	Central	Wayne
Cincinnati Learning School	Gaap-Conversion	Southwest	Hamilton
Circleville City Schools	Gaap-Conversion & Audit	Central	Pickaway
City of Alliance	Gaap-Conversion (CAFR)*	East	Stark
City of Ashland	Audit	Central	Ashland
City of Aurora	Gaap-Conversion	East	Portage
City of Barberton	Gaap-Conversion (CAFR)* & Audit	East	Summit
City of Bay Village	Gaap-Conversion & Audit	Northeast	Cuyahoga
City of Belpre	Gaap-Conversion	Southeast	Washington
City of Bexley	Gaap-Conversion	Central	Franklin
City of Blue Ash	Audit	Southwest	Hamilton
City of Brookville	Gaap-Conversion	West	Montgomery
City of Canal Winchester	Gaap-Conversion	Central	Franklin

CLIENT LIST

<u>NAME OF CLIENT</u>	<u>TYPE OF SERVICE</u>	<u>REGION</u>	<u>COUNTY</u>
City of Canfield	Gaap Conversion	East	Mahoning
City of Canton	Gaap-Conversion (CAFR)* & Audit	East	Stark
City of Clyde	Gaap-Conversion	Northwest	Sandusky
City of Coshocton	Gaap-Conversion	Southeast	Coshocton
City of Dayton	Gaap-Conversion (CAFR)*	West	Montgomery
City of Defiance	Gaap-Conversion (CAFR)* & Audit	Northwest	Defiance
City of Dublin	Gaap-Conversion (CAFR)*	Central	Franklin
City of Englewood	Gaap-Conversion & Audit	West	Montgomery
City of Findlay	Gaap-Conversion (CAFR)*	Northwest	Hancock
City of Fostoria	Gaap-Conversion	Northwest	Seneca
City of Franklin	Audit	Southwest	Warren
City of Fremont	Gaap-Conversion	Northwest	Sandusky
City of Greenville	Gaap-Conversion	West	Darke
City of Groveport	Gaap-Conversion & Audit	Central	Franklin
City of Hubbard	Gaap-Conversion & Audit	East	Trumbull
City of Jackson	Gaap-Conversion & Audit	Southeast	Jackson
City of Logan	Audit	Southeast	Hocking
City of Macedonia	Gaap-Conversion	Northwest	Seneca
City of New Albany	Gaap-Conversion & Audit (CAFR)* & Audit	Central	Franklin
City of New Franklin	Gaap-Conversion	East	Summit
City of Niles	Gaap-Conversion & Audit	East	Trumbull
City of North Canton	Gaap-Conversion (CAFR)*	East	Stark
City of Ontario	Gaap-Conversion	Central	Richland
City of Pataskala	Gaap-Conversion (CAFR)* & Audit	Central	Licking
City of Pickerington	Audit	Central	Fairfield
City of St. Marys	Gaap-Conversion	West	Auglaize
City of Steubenville	Gaap-Conversion (CAFR)*	East	Jefferson
City of Stow	Gaap-Conversion (CAFR)*	East	Summit
City of Struthers	Cash-Basis GASB 34 Statements	East	Mahoning
City of Tallmadge	Gaap-Conversion (CAFR)*	East	Summit
City of Tiffin	Gaap-Conversion & Audit	Northwest	Seneca
City of Wadsworth	Gaap-Conversion (CAFR)*	Northwest	Medina
City of Warren	Gaap-Conversion (CAFR)*	East	Trumbull
City of Washington Court House	Audit	Southwest	Fayette
City of Westerville	Gaap-Conversion (CAFR)*	Central	Franklin
City of Whitehall	Gaap-Conversion & Audit (CAFR)	Central	Franklin
City of Willard	Financial Statement Consulting & Audit	Northwest	Huron
City of Worthington	Audit	Central	Franklin
Clay Avenue Community School	Gaap-Conversion	Northwest	Lucas
Claymont City Schools	Gaap-Conversion	Southeast	Tuscarawas
Clearfork Local Schools	Gaap-Conversion	Central	Richland
Clinton County	Gaap-Conversion	Southwest	Clinton
Clinton-Massie Local Schools	Audit	Southwest	Clinton
Cloverleaf Local Schools	Gaap-Conversion	Northeast	Medina
Clyde-Green Springs E.V. Schools	Gaap-Conversion	Northwest	Sandusky
Colonel Crawford Local Schools	Gaap-Conversion	Central	Crawford
Columbia Local Schools	Gaap-Conversion & Audit	Northeast	Lorain
Columbiana County Career & Technical Center	Gaap-Conversion	East	Columbiana
Columbiana County	Gaap-Conversion & Audit	East	Columbiana
Columbiana County Educational Service Center	Gaap-Conversion	East	Columbiana
Columbiana General Health District	Cash-Basis GASB 34 Statements	East	Columbiana
Columbus Downtown Development Corporation	Consulting	Central	Franklin
Columbus Preparatory & Fitness Academy	Audit	Central	Franklin
Columbus-Franklin County Finance Authority	Gaap-Conversion	Central	Franklin
Community Improvement Corporation of Defiance County	Audit	Northwest	Defiance
Community Improvement Corporation of New Albany	Gaap-Conversion & Audit	Central	Franklin
Community Improvement Corporation of Springfield-Clark County	Audit	West	Clark
Conotton Valley Union Local Schools	Gaap-Conversion	Southeast	Harrison
Corrections Commission of Southeastern Ohio	Audit	Southeast	Athens
Coshocton County	Gaap-Conversion	Southeast	Coshocton
Covington E.V. Schools	Gaap-Conversion	West	Miami
Crestview Local Schools	Gaap-Conversion	Central	Richland
Cuyahoga Falls City Schools	Gaap-Conversion	East	Summit
Cuyahoga Valley Career Center	Gaap-Conversion (CAFR)**	Northeast	Cuyahoga
Dalton Local Schools	Gaap-Conversion	Central	Wayne
Danbury Local Schools	Cash-Basis GASB 34 Statements & Audit	Northwest	Ottawa
Darke County	Audit	West	Darke
Dayton Early College Academy (DECA)	Gaap-Conversion	West	Montgomery
DECA PREP	Gaap-Conversion	West	Montgomery
Defiance County	Gaap-Conversion	Northwest	Defiance
Defiance/Paulding Consolidated Job and Family Services	Gaap-Conversion	Northwest	Defiance
Delaware Area Career Center	Gaap-Conversion	Central	Delaware
Delaware County Convention & Visitors Bureau	Audit	Central	Delaware
Destination Grandview	Audit	Central	Franklin
Dohn Community High School	Audit	Southwest	Hamilton
Eagle Learning Center	Gaap-Conversion & Audit	Northwest	Lucas
Early College Academy	Gaap-Conversion	Central	Franklin
Earnhart Hill Regional Water & Sewer District	Audit	Central	Pickaway
East Central Ohio Educational Service Center	Gaap-Conversion	Southeast	Tuscarawas

CLIENT LIST

<u>NAME OF CLIENT</u>	<u>TYPE OF SERVICE</u>	<u>REGION</u>	<u>COUNTY</u>
East Clinton Local Schools	Audit	Southwest	Clinton
East Knox Local Schools	Cash-Basis GASB 34 Statements, PAFR & Audit	Central	Knox
Edgewood City Schools	Gaap-Conversion	Southwest	Butler
Edison Local Schools	Gaap-Conversion	East	Jefferson
Edison Local Schools	Gaap-Conversion	Northwest	Erie
Educational Academy for Boys and Girls School	Audit	Central	Franklin
Educational Excellence Academy	Gaap-Conversion	Northwest	Lucas
Educational Service Center of Central Ohio	Gaap-Conversion	Central	Franklin
EHOVE Career Center	Gaap-Conversion	Northwest	Erie
Educational Service Center of Lake Erie West	Gaap-Conversion	Northwest	Lucas
Fairbanks Local Schools	Gaap-Conversion & Audit	Central	Union
Fairfield County Agricultural Society	Audit	Central	Franklin
Fairfield County General Health District	Gaap-Conversion	Central	Fairfield
Fairfield Union Local Schools	Gaap-Conversion	Central	Fairfield
Fairless Local Schools	Gaap-Conversion	East	Stark
Fairview Park City Schools	Gaap-Conversion (CAFR)*	Northeast	Cuyahoga
Felicity- Franklin Local Schools	Audit	Southwest	Clermont
Field Local Schools	Gaap-Conversion	East	Portage
Findlay City Schools	Gaap-Conversion (CAFR)* & Audit	Northwest	Hancock
Findlay Digital Academy	Gaap-Conversion & Audit	Northwest	Hancock
Firelands Local Schools	Gaap-Conversion	Northeast	Lorain
Focus Learning Academy of Northern Columbus	Gaap-Conversion	Central	Franklin
Four County Career Center	Gaap-Conversion	Northwest	Fulton
Franklin County Family & Children First Council	Gaap-Conversion	Central	Franklin
Franklin County General Health District	Consulting	Central	Franklin
Frontier Local Schools	Gaap-Conversion	Southeast	Washington
Fulton County	Gaap-Conversion	Northwest	Fulton
Gahanna Convention & Visitors Bureau	Audit	Central	Franklin
Gallia County Agricultural Society	Audit	Southeast	Gallia
Gallipolis City Schools	Gaap-Conversion	Southeast	Gallia
Garaway Local Schools	Gaap-Conversion	Southeast	Tuscarawas
Geauga County Educational Service Center	Gaap-Conversion	Northeast	Geauga
Gibson Township	Audit	West	Mercer
Gibsonburg E.V. Schools	Gaap-Conversion	Northwest	Sandusky
Girard City Schools	Gaap-Conversion	East	Trumbull
Glass City Academy	Gaap-Conversion	Northwest	Lucas
Global Village Academy	Gaap-Conversion	East	Portage
GOAL Digital Academy	Gaap-Conversion	Central	Morrow
Grandview Heights City Schools	Gaap-Conversion & Audit	Central	Franklin
Great Lakes Council of Governments	Audit	Northeast	Cuyahoga
Great Western Academy	Gaap-Conversion & Audit	Central	Franklin
Greenon Local Schools	Gaap-Conversion	West	Clark
Greenville Public Library	Audit	West	Darke
Grove City Area Visitors Convention Bureau	Audit	Central	Franklin
Groveport Community Improvement Corporation	Audit	Central	Franklin
Groveport Community School	Gaap-Conversion & Audit	Central	Franklin
Guernsey County Agricultural Society	Audit	Southeast	Guernsey
Hamilton County Mathematics & Science Academy	Audit	Southwest	Hamilton
Hancock County	Gaap-Conversion (CAFR)* & Audit	Northwest	Hancock
Hardin Community School	Cash-Basis GASB 34 Statements	West	Hardin
Hardin County Educational Service Center	Cash-Basis GASB 34 Statements	West	Hardin
Hardin Northern Local School District	Cash-Basis GASB 34 Statements	West	Hardin
Harrisburg Pike Community School	Gaap-Conversion & Audit	Central	Franklin
Harrison County Agricultural Society	Audit	Southeast	Harrison
Harrison County Family & Children First Council	Gaap-Conversion	Southeast	Harrison
Harrison Hills City Schools	Cash-Basis GASB 34 Statements	Southeast	Harrison
Harvard Avenue Community School	Gaap-Conversion	Northeast	Cuyahoga
Hayden Run Community Development Authority	Audit	Central	Franklin
Heath City Schools	Audit (CAFR)	Central	Licking
Henry County	Gaap-Conversion	Northwest	Henry
Herrick Memorial Public Library	Audit	Northeast	Lorain
Hickory Chase Community Authority	Audit	Central	Franklin
Hillsdale Local Schools	Gaap-Conversion	Central	Ashland
Hocking County Agricultural Society	Audit	Southeast	Hocking
Holmes County	Gaap-Conversion & Audit	Central	Holmes
Holmes County District Public Library	Audit	Central	Holmes
Holmes County Landfill	Agreed-Upon Procedures	Central	Holmes
Holmes County Park District	Agreed-Upon Procedures	Central	Holmes
Hopewell-Loudon Local Schools	Cash-Basis GASB 34 Statements	Northwest	Seneca
Horizon Science Academy	Audit	West	Montgomery
Horizon Science Academy of Columbus	Audit	Central	Franklin
Howland Local Schools	Gaap-Conversion	East	Trumbull
Howland Township	Cash-Basis GASB 34 Statements	East	Trumbull
Hudson City Schools	Gaap-Conversion (CAFR)*	East	Summit
Huron City Schools	Gaap-Conversion	Northwest	Erie
Huron-Erie School Insurance Association	Gaap-Conversion	Northwest	Erie
Imagine Akron Academy	Gaap-Conversion & Audit	East	Summit
Imagine Cleveland Academy	Gaap-Conversion & Audit	Northeast	Cuyahoga
Imagine Columbus Primary Academy	Gaap-Conversion	Central	Franklin

CLIENT LIST

<u>NAME OF CLIENT</u>	<u>TYPE OF SERVICE</u>	<u>REGION</u>	<u>COUNTY</u>
Imagine Hill Ave. Environmental Academy	Gaap-Conversion & Audit	Northwest	Lucas
Imagine Integrity Academy	Gaap-Conversion	Central	Franklin
Imagine Leadership Academy	Gaap-Conversion & Audit	East	Summit
Imagine Schools on Superior	Gaap-Conversion & Audit	East	Stark
Imagine Woodbury Academy	Gaap-Conversion	West	Montgomery
Imani Learning Academy	Gaap-Conversion	Northwest	Lucas
Indian Hill E.V. Schools	Gaap-Conversion	Southwest	Hamilton
Indian Lake Local Schools	Cash-Basis GASB 34 Statements	West	Logan
Interactive Media and Construction	Gaap-Conversion	Central	Richland
International Academy of Ohio	Gaap-Conversion	Central	Franklin
Jackson Center Local Schools	Cash-Basis GASB 34 Statements & Audit	West	Shelby
Jackson Local Schools	Gaap-Conversion	East	Stark
Jackson-Milton Local Schools	Gaap-Conversion	East	Mahoning
Jackson Township	Cash-Basis GASB 34 Statements	Central	Franklin
James A. Garfield Local Schools	Gaap-Conversion	East	Portage
Jefferson County Educational Service Center	Gaap-Conversion & Audit	East	Jefferson
Jefferson Local Schools	Gaap-Conversion & Audit	Central	Madison
Jefferson Township Local Schools	Gaap-Conversion	West	Montgomery
Jefferson Water & Sewer District	Audit	Central	Franklin
Jerome Community Development Authority	Audit	Central	Union
Johnstown-Monroe Local Schools	Gaap-Conversion	Central	Licking
Jonathan Alder Local Schools	Gaap-Conversion & Audit	Central	Madison
Joseph Badger Local Schools	Audit	East	Trumbull
Kelleys Island Local Schools	Gaap-Conversion	Northwest	Erie
Kettering City Schools	Gaap-Conversion (CAFR)	West	Montgomery
Keystone Local Schools	Gaap-Conversion (CAFR)* & Audit	Northeast	Lorain
Klepinger Community School	Gaap-Conversion	West	Montgomery
Knox Area Transit Authority	Gaap-Conversion	Central	Knox
Knox County Career Center	Audit	Central	Knox
LaBrae Local Schools	Gaap-Conversion	East	Trumbull
Lakeland Academy	Gaap-Conversion	Northwest	Seneca
Lakewood City Academy	Gaap-Conversion	Northeast	Cuyahoga
Lakewood City Schools	Gaap-Conversion	Northeast	Cuyahoga
Lakewood Local Schools	Audit	Central	Licking
Lakewood Digital Academy	Audit	Central	Licking
Lakewood Public Library	Audit	Northeast	Cuyahoga
Lexington Local Schools	Cash-Basis GASB 34 Statements	Central	Richland
Liberty Union-Thurston Local Schools	Audit	Central	Fairfield
Licking County Convention & Visitors Bureau	Agreed-Upon Procedures	Central	Licking
Lima Allen Regional Planning Commission	Gaap-Conversion & Audit	West	Allen
Lincolnview Local Schools	Gaap-Conversion& Cash-Basis GASB 34 Statements	West	Van Wert
Logan County Educational Service Center	Cash-Basis GASB 34 Statements	Northeast	Lorain
Logan County Family and Children First Council	OCBOA	West	Logan
Logan County School Employee Consortium	Gaap-Conversion	West	Logan
Logan Elm Local Schools	Gaap-Conversion	Central	Pickaway
Lorain County Metropolitan Park District	Audit	Northeast	Lorain
Lordstown Local Schools	Gaap-Conversion	East	Trumbull
Loudonville-Perrysville E.V. Schools	Gaap-Conversion	Central	Ashland
Lowellville Local Schools	Gaap-Conversion	East	Mahoning
Lucas County	Gaap-Conversion (CAFR)*	Northwest	Lucas
Lucas Local Schools	Gaap-Conversion	Central	Richland
Madison Avenue School of Arts	Gaap-Conversion	Northwest	Lucas
Madison County	Cash-Basis GASB 34 Statements	Central	Madison
Madison Local Schools	Gaap-Conversion & Audit	Central	Richland
Mahoning County Educational Service Center	Gaap-Conversion	East	Mahoning
Mahoning County High School	Gaap Conversion	East	Mahoning
Mahoning Unlimited Classroom	Gaap Conversion	East	Mahoning
Mahoning Valley Opportunity Center	Gaap-Conversion	East	Mahoning
Manchester Township	Audit	Southwest	Adams
Mansfield City Schools	Gaap-Conversion	Central	Richland
Mansfield Elective Academy	Gaap-Conversion	Central	Richland
Mansfield Enhancement Academy	Gaap-Conversion	Central	Richland
Mapleton Local Schools	Gaap Conversion	Central	Ashland
Margaretta Local Schools	Gaap-Conversion	Northwest	Erie
Marion Area Convention Visitors Bureau	Audit	Central	Marion
Maritime Academy of Toledo	Gaap-Conversion	Northwest	Lucas
Marvin Memorial Library	Agreed-Upon Procedures	Central	Richland
Marysville E.V. Schools	Gaap-Conversion	Central	Union
Maumee City Schools	Cash-Basis GASB 34 Statements	Northwest	Lucas
Mechanicsburg E.V. Schools	Gaap-Conversion	West	Champaign
Meigs County Agricultural Society	Audit	Southeast	Meigs
Metroparks of Butler County	Audit	Southwest	Butler
Miami East Local Schools	Gaap-Conversion	West	Miami
Mid East Ohio Regional Council	Audit	Central	Knox
Mid-Ohio Educational Service Center	Cash-Basis GASB 34 Statements & Audit	Central	Richland
Midnimo Cross Cultural Community School	Audit	Central	Franklin
Midwest Employee Benefit Consortium	Audit	West	Mercer
Midwest Pool Risk Management Agency	Audit	West	Van Wert
Miller City-New Cleveland Local Schools	Audit	Northwest	Putnam

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<u>NAME OF CLIENT</u>	<u>TYPE OF SERVICE</u>	<u>REGION</u>	<u>COUNTY</u>
Minster Local Schools	Gaap-Conversion, Cash-Basis GASB 34 Statements & Audit	West	Auglaize
Mohawk Local Schools	Cash-Basis GASB 34 Statements	Northwest	Wyandot
Monroe County Agricultural Society	Audit	Southeast	Monroe
Monroeville Local Schools	Gaap-Conversion & Audit	Northwest	Huron
Morgan County Agricultural Society	Audit	Southeast	Morgan
Morrow County	Gaap-Conversion	Central	Morrow
Mount Vernon City Schools	Cash-Basis GASB 34 Statements	Central	Knox
Nelson Township	Agreed-Upon Procedures	East	Portage
Nelsonville-York City Schools	Gaap-Conversion & Audit	Southeast	Athens
New Albany Community Authority	Audit	Central	Franklin
New Albany Community Improvement Corporation	Gaap-Conversion & Audit	Central	Franklin
New Albany Plain Local Schools	Audit	Central	Franklin
New Bremen Local Schools	Audit	West	Auglaize
New Knoxville Local Schools	Cash-Basis GASB 34 Statements	West	Auglaize
New Riegel Local Schools	Cash-Basis GASB 34 Statements	Northwest	Seneca
Newark City Schools	Gaap-Conversion (CAFR)*	Central	Licking
Newark Digital Academy	Gaap-Conversion	Central	Licking
Newcomerstown E.V. Schools	Gaap-Conversion	Southeast	Tuscarawas
Noble Academy of Columbus	Audit	Central	Franklin
North Canton City Schools	Gaap-Conversion	East	Stark
North Canton Community Improvement Corporation	Cash-Basis GASB 34 Statements	East	Stark
North Central Academy - Tiffin	Gaap-Conversion	Northwest	Sandusky
North Central Ohio Educational Service Center	Gaap-Conversion	Northwest	Seneca
North Fork Local Schools	Gaap-Conversion	Central	Licking
North Point Educational Service Center	Gaap-Conversion & Audit	Northwest	Eric
North Star New Community Authority	Audit	Central	Delaware
North Union Local Schools	Gaap-Conversion, Cash-Basis GASB 34 Statements & Audit	Central	Union
Northeastern Local School	Cash-Basis GASB 34 Statements	Northwest	Defiance
Northern Pickaway County Joint Economic Development District	Gaap-Conversion	Central	Pickaway
Northland Preparatory & Fitness Academy	Audit	Central	Franklin
Northmor Local Schools	Gaap-Conversion	Central	Morrow
Northwest Local Schools	Cash-Basis GASB 34 Statements	East	Stark
Northwest Ohio Educational Council	Gaap-Conversion	Northwest	Lucas
Northwestern Local Schools	Gaap-Conversion	West	Clark
Northwood Local Schools	Cash-Basis GASB 34 Statements	Northwest	Wood
Oberlin Public Library	Audit	Northeast	Lorain
Ohio School Benefits Cooperative	Audit	Southeast	Muskingum
Ohio Mid-Eastern Regional Education Service Agency	Audit	East	Jefferson
Old Fort Local Schools	Cash-Basis GASB 34 Statements	Northwest	Seneca
Ontario Local Schools	Gaap-Conversion	Central	Richland
Orange City Schools	Gaap-Conversion (CAFR)*	Northeast	Cuyahoga
Oregon City Schools	Gaap-Conversion	Northwest	Lucas
Osnaburg Local Schools	Cash-Basis GASB 34 Statements	East	Stark
Ottawa County	Cash-Basis GASB 34 Statements	Northwest	Ottawa
Ottawa District Board of Health	Audit	Northwest	Ottawa
Par Excellence Academy	Gaap-Conversion	Central	Franklin
Pataskala Corporate Park Joint Economic Development District	Gaap-Conversion	Central	Licking
Penta Career Center	Gaap-Conversion	Northwest	Wood
Perkins Local Schools	Gaap-Conversion & Audit	Northwest	Eric
Perry Local Schools	Gaap-Conversion	East	Stark
Perrysburg E.V. Schools	Gaap-Conversion & Audit	Northwest	Wood
Phoenix Academy	Gaap-Conversion	Northwest	Lucas
Pickaway County Public Employees Benefits Program	Audit	Central	Pickaway
Pickerington Community School	Gaap-Conversion & Audit	Central	Fairfield
Pickerington Local Schools	Gaap-Conversion (CAFR)*, PAFR & Audit (CAFR)	Central	Richland
Pinnacle Community Infrastructure Finance Authority	Audit	Central	Franklin
Plain Local Schools	Gaap-Conversion	East	Stark
Plain Township	Cash-Basis GASB 34 Statements	Central	Franklin
Plymouth-Shiloh Local Schools	Gaap-Conversion	Central	Richland
Polly Fox Academy	Gaap-Conversion	Northwest	Lucas
Portage County School Consortium Health & Welfare Insurance Pool	Audit	East	Portage
Portage County School Consortium Property & Casualty Insurance Pool	Audit	East	Portage
Portage County LandBank	Gaap-Conversion	East	Portage
Porter Public Library	Audit	Northeast	Lorain
Prairie-Obetz Joint Economic Development Zone	Audit	Central	Franklin
Public Employee Retirees, Inc.	Audit	Central	Franklin
Putnam County Educational Service Center	Gaap-Conversion	Northwest	Putnam
Ravenna City Schools	Gaap-Conversion & Audit	East	Portage
Renaissance Academy	Gaap-Conversion	Central	Franklin
Richland County Regional Planning Commission	Audit	Central	Richland
Richland Family and Children First Council	Cash-Basis GASB 34 Statements	Central	Richland
Ridgmont Local Schools	Cash-Basis GASB 34 Statements	West	Hardin
Ridgewood Local Schools	Gaap-Conversion	Southeast	Coshocton
Riverside Local Schools	Gaap-Conversion	West	Logan
Rocky River City Schools	Gaap-Conversion (CAFR)*	Northeast	Cuyahoga
Rocky River Public Library	Audit	Northeast	Cuyahoga

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<u>NAME OF CLIENT</u>	<u>TYPE OF SERVICE</u>	<u>REGION</u>	<u>COUNTY</u>
Rome Township	Audit	Northeast	Ashtabula
San-Ott Insurance Consortium	Audit	Northwest	Ottawa
Sandusky County	Gaap-Conversion	Northwest	Sandusky
Sandy Valley Local Schools	Gaap-Conversion	East	Stark
Schools of Ohio Risk Sharing Authority	Audit	Central	Franklin
Seneca County	Gaap-Conversion	Northwest	Seneca
Seneca East Local Schools	Gaap-Conversion	Northwest	Seneca
Shaker Heights Public Library	Audit	Northeast	Cuyahoga
Sharon Township	Audit	Central	Franklin
Sheffield-Sheffield Lake City Schools	Audit	Northeast	Lorain
Shelby City Schools	Gaap-Conversion	Central	Richland
Shelby County Educational Service Center	Cash-Basis GASB 34 Statements	West	Shelby
Sidney City Schools	Cash-Basis GASB 34 Statements	West	Shelby
Six District Educational Compact	Cash-Basis GASB 34 Statements	East	Summit
Solon City Schools	Gaap-Conversion & PAFR	Northeast	Cuyahoga
South Central Local Schools	Gaap-Conversion & Audit	Northwest	Huron
South Central Ohio Insurance Consortium	Audit	Central	Fairfield
South Range Local Schools	Gaap-Conversion	East	Mahoning
Southeastern Ohio Voluntary Education Cooperative	Audit	Southeast	Athens
Southern Local Schools	Gaap-Conversion	East	Columbiana
Springfield Local Schools	Gaap-Conversion	East	Mahoning
Springfield Local Schools	Gaap-Conversion (CAFR)*	Northwest	Lucas
Springfield Preparatory & Fitness Academy	Audit	West	Clark
Stark County Area JVSD	Gaap-Conversion	East	Stark
Stark County Educational Service Center	Gaap-Conversion & Audit	East	Stark
Stark County LandBank	Gaap-Conversion	East	Stark
Stark County Schools Council of Governments	Gaap-Conversion & Audit	East	Stark
Stark-Portage Area Computer Consortium	Cash-Basis GASB 34 Statements & Audit	East	Stark
Steel Academy	Gaap-Conversion	Central	Franklin
Stow-Munroe Falls City Schools	Gaap-Conversion (CAFR)* & Audit	East	Summit
Struthers City Schools	Audit	East	Mahoning
Suburban Health Consortium	Gaap-Conversion & Audit	Northeast	Cuyahoga
Sullivant Avenue Community School	Gaap-Conversion & Audit	Central	Franklin
Summit Regional Healthcare Consortium	Audit	East	Summit
Swanton Local Schools	Cash-Basis GASB 34 Statements	Northwest	Fulton
Sylvania City Schools	Gaap-Conversion (CAFR)* & Audit	Northwest	Lucas
Teays Valley Local Schools	Gaap-Conversion	Central	Pickaway
Technological College Preparatory World Academy	Audit	Southwest	Hamilton
The Haley School	Gaap-Conversion	Northeast	Cuyahoga
Tiffin City Schools	Gaap-Conversion	Northwest	Seneca
Toledo Preparatory & Fitness Academy	Audit	Northwest	Lucas
Tolles Career & Technical Center	Audit	Central	Madison
Tri-Village Local Schools	Audit	West	Darke
Triad Local Schools	Gaap-Conversion & Audit	West	Champaign
Triway Local Schools	Gaap-Conversion	Central	Wayne
Trotwood Preparatory & Fitness Academy	Audit	West	Montgomery
Trumbull Career & Technical Center	Gaap-Conversion & Audit	East	Trumbull
Trumbull County	Gaap-Conversion (CAFR)*	East	Trumbull
Trumbull County Educational Service Center	Gaap-Conversion	East	Trumbull
Trumbull County School Employees Insurance Benefit Consortium	Cash-Basis GASB 34 Statements & Audit	East	Trumbull
Trumbull Township	Audit	Northeast	Ashtabula
Tuscarawas County Agricultural Society	Audit	Southeast	Tuscarawas
Tuscarawas Valley Local Schools	Gaap-Conversion	Southeast	Tuscarawas
UBAH Math and Reading Preparatory Academy	Gaap-Conversion	Central	Franklin
Union County	Gaap-Conversion (CAFR)*	Central	Union
United Local Schools	Gaap-Conversion	East	Columbiana
Upper Sandusky E. V. Schools	Cash-Basis GASB 34 Statements	Northwest	Wyandot
Upper Scioto Valley Local Schools	Cash-Basis GASB 34 Statements	West	Hardin
Upper Valley Career Center	Gaap-Conversion	West	Miami
Urbana City Schools	Cash-Basis GASB 34 Statements	West	Champaign
Urbana Community School	Cash-Basis GASB 34 Statements	West	Champaign
Valley View Local Schools	Gaap-Conversion	West	Montgomery
Van Buren Local Schools	Gaap-Conversion	Northwest	Hancock
Vandalia-Butler City Schools	Gaap-Conversion (CAFR)*	West	Montgomery
Vanguard-Sentinel Career Center	Gaap-Conversion	Northwest	Seneca
Vanlue Local Schools	Cash-Basis GASB 34 Statements	Northwest	Hancock
Vantage Career Center	Gaap-Conversion	West	Van Wert
Village of Ada	Audit	West	Hardin
Village of Amanda	Audit	Central	Fairfield
Village of Bellville	Audit	Central	Richland
Village of Bethel	Audit	Southwest	Clermont
Village of Burton	Agreed-Upon Procedures	Northeast	Geauga
Village of Carlisle	Gaap-Conversion	West	Montgomery
Village of Crestline	Cash-Basis GASB 34 Statements & Audit	Central	Crawford
Village of Farmersville	Audit	West	Montgomery
Village of Fulton	Audit	Central	Morrow
Village of Jeffersonville	Audit	Southwest	Fayette
Village of Lakemore	Audit	East	Summit

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<u>NAME OF CLIENT</u>	<u>TYPE OF SERVICE</u>	<u>REGION</u>	<u>COUNTY</u>
Village of Manchester	Audit	Southwest	Adams
Village of Marengo	Audit	Central	Morrow
Village of Midland	Audit	Southwest	Clinton
Village of Newcomerstown	Audit	Southeast	Tuscarawas
Village of New Bremen	Cash-Basis GASB 34 Statements	West	Auglaize
Village of Obetz	Gaap-Conversion & Audit	Central	Franklin
Village of Pleasantville	Audit	Central	Fairfield
Village of Rushsylvania	Audit	West	Logan
Village of Sebring	Audit	East	Mahoning
Village of Sugargrove	Audit	Central	Fairfield
Village of Summitville	Audit	East	Columbiana
Village of Thurston	Audit	Central	Franklin
Village of Urbancrest	Audit	Central	Fairfield
Village of Valley Hi	Audit	West	Logan
Village of Yellow Springs	Audit	West	Greene
Violet Township	Audit	Central	Fairfield
Wadsworth City Schools	Gaap-Conversion	Northeast	Medina
Wapakoneta City Schools	Cash-Basis GASB 34 Statements	West	Auglaize
Warren City Schools	Gaap-Conversion	East	Trumbull
Washington Local Schools	Gaap-Conversion & Audit	Northwest	Lucas
Waterloo Local Schools	Gaap-Conversion	East	Portage
Wauseon E.V. Schools	Gaap-Conversion & Audit	Northwest	Fulton
Wayne County Schools Career Center	Gaap-Conversion	Central	Wayne
Wayne Trace Local Schools	Cash-Basis GASB 34 Statements	Northwest	Putnam
Waynesfield-Goshen Local Schools	Cash-Basis GASB 34 Statements	West	Auglaize
Weathersfield Local Schools	Gaap-Conversion	East	Trumbull
Wellsville Local Schools	Gaap-Conversion	East	Columbiana
West Branch Local Schools	Gaap-Conversion	East	Mahoning
West Carrollton City Schools	Gaap-Conversion	West	Montgomery
West Carrollton Secondary Academy	Gaap-Conversion	West	Montgomery
West Clermont Local Schools	Audit	Southwest	Clermont
West Liberty-Salem Local Schools	Cash-Basis GASB 34 Statements	West	Champaign
Westfall Local Schools	Audit	Central	Pickaway
Westshore Council of Governments	Gaap-Conversion	Northeast	Cuyahoga
Western Ohio Computer Organization	Cash-Basis GASB 34 Statements	West	Shelby
Western Reserve Local Schools	Gaap-Conversion	Northwest	Huron
Westerville City Schools	Gaap-Conversion (CAFR)*	Central	Franklin
Westlake City Schools	Gaap-Conversion (CAFR)*	Northeast	Cuyahoga
Westside Academy	Gaap-Conversion	Central	Franklin
Whitehall City Schools	Audit	Central	Franklin
Whitehall Preparatory & Fitness Academy	Audit	Central	Franklin
Willard City Schools	Gaap-Conversion & Audit	Northwest	Huron
Windham E.V. Schools	Gaap-Conversion	East	Portage
Woodmore Local Schools	Audit	Northwest	Sandusky
Wooster CSD	Gaap-Conversion	Central	Wayne
Worthington Libraries	Audit	Central	Franklin
Wynford Local Schools	Gaap-Conversion	Central	Crawford
Xenia Community School District	Gaap-Conversion & Audit	West	Greene
Youngstown Community School District	Gaap-Conversion	East	Mahoning

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