



JIM PETRO
AUDITOR OF STATE

STATE OF OHIO

MADISON JEFFERSON JOINT FIRE DISTRICT
JACKSON COUNTY

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STATE OF OHIO
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REPORT OF INDEPENDENT ACCOUNTANTS

Madison Jefferson Joint Fire District
Jackson County
P.O. Box 378
Oak Hill, Ohio 45656

To the Board of Trustees:

We have audited the accompanying financial statements of the Madison Jefferson Joint Fire District, Jackson County, Ohio (the District), as of and for the years ended December 31, 2001 and 2000. These financial statements are the responsibility of the District'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 *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit 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 audit provides a reasonable basis for our opinion.

As discussed in Note 1, the District prepares its financial statements on the basis of accounting prescribed or permitted by the Auditor of State, which is a comprehensive basis of accounting other than generally accepted accounting principles.

In our opinion, the financial statements referred to above present fairly, in all material respects, the cash balances of the Madison Jefferson Joint Fire District, Jackson County, as of December 31, 2001 and 2000, and its cash receipts and disbursements for the years then ended on the basis of accounting described in Note 1.

In accordance with *Government Auditing Standards*, we have also issued our report dated September 3, 2002, on our consideration of the District's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts and grants. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* and should be read in conjunction with this report in considering the results of our audit.

This report is intended solely for the information and use of management, the Board of Trustees and other officials authorized to receive this report under § 117.26, Ohio Revised Code, and is not intended to be and should not be used by anyone other than these specified parties.

A handwritten signature in black ink, appearing to read "Jim Petro". The signature is stylized with a large loop at the end.

Jim Petro
Auditor of State

September 3, 2002

**MADISON JEFFERSON JOINT FIRE DISTRICT
JACKSON COUNTY**

**STATEMENT OF CASH RECEIPTS, CASH DISBURSEMENTS, AND
CHANGE IN CASH BALANCE
FOR THE YEAR ENDED DECEMBER 31, 2001**

| | |
|---|-----------------|
| Cash Receipts: | |
| Local Taxes | \$100,862 |
| Intergovernmental | 4,372 |
| Charges for Services | 29,264 |
| Earnings on Investments | 1,025 |
| Miscellaneous | 32,115 |
| | <hr/> |
| Total Cash Receipts | 167,638 |
| | <hr/> |
| Cash Disbursements: | |
| Current: | |
| Security of Persons and Property | 40,054 |
| General Government | 26,560 |
| Debt Service: | |
| Redemption of Principal | 29,071 |
| Interest | 2,454 |
| Capital Outlay | 80,692 |
| | <hr/> |
| Total Cash Disbursements | 178,831 |
| | <hr/> |
| Total Cash Receipts Over/(Under) Cash Disbursements | (11,193) |
| | <hr/> |
| Cash Balance, January 1 | 94,454 |
| | <hr/> |
| Cash Balance, December 31 | \$83,261 |
| | <hr/> <hr/> |

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

**MADISON JEFFERSON JOINT FIRE DISTRICT
JACKSON COUNTY**

**STATEMENT OF CASH RECEIPTS, CASH DISBURSEMENTS, AND
CHANGE IN CASH BALANCE
FOR THE YEAR ENDED DECEMBER 31, 2000**

| | |
|---|-----------------|
| Cash Receipts: | |
| Local Taxes | \$88,468 |
| Intergovernmental | 8,768 |
| Charges for Services | 15,265 |
| Earnings on Investments | 1,488 |
| Miscellaneous | 48,052 |
| | <hr/> |
| Total Cash Receipts | 162,041 |
| | <hr/> |
| Cash Disbursements: | |
| Current: | |
| Security of Persons and Property | 27,698 |
| General Government | 54,551 |
| Debt Service: | |
| Redemption of Principal | 27,316 |
| Interest | 4,245 |
| Capital Outlay | 80,532 |
| | <hr/> |
| Total Cash Disbursements | 194,342 |
| | <hr/> |
| Total Cash Receipts Over/(Under) Cash Disbursements | (32,301) |
| | <hr/> |
| Other Financing Receipts: | |
| Sale of Fixed Assets | 18,500 |
| | <hr/> |
| Total Other Financing Receipts | 18,500 |
| | <hr/> |
| Excess of Cash Receipts and Other Financing Receipts Over/(Under) Cash Disbursements | (13,801) |
| Cash Balance, January 1 | 108,255 |
| | <hr/> |
| Cash Balance, December 31 | \$94,454 |
| | <hr/> <hr/> |

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

**MADISON JEFFERSON JOINT FIRE DISTRICT
JACKSON COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2001 AND 2000**

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. Description of the Entity

The Madison Jefferson Joint Fire District, Jackson County (the District), 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 District is directed by an appointed five-member Board of Trustees. Three Board members are appointed by the fire fighters association and one is appointed by each of the Townships which are members of the District. Those Townships are Madison and Jefferson Townships. The District provides fire protection within the District and by contract to areas outside the District.

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

B. Basis of Accounting

These financial statements follow the basis of accounting prescribed or permitted by the Auditor of State, 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.

C. Cash

The District had one checking account and one savings account.

D. Budgetary Process

The Ohio Revised Code requires the District to prepare an annual budget.

1. Appropriations

Budgetary expenditures (that is, disbursements and encumbrances) may not exceed appropriations at the 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 County Budget Commission must also approve the annual appropriation measure.

2. Estimated Resources

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

3. Encumbrances

The Ohio Revised Code requires the District to reserve (encumber) appropriations when commitments are made. The District did not use the encumbrance method of accounting.

A summary of 2001 and 2000 budgetary activity appears in Note 3.

**MADISON JEFFERSON JOINT FIRE DISTRICT
JACKSON COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2001 AND 2000
(Continued)**

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

E. Property, Plant and Equipment

Acquisitions of property, plant and equipment are recorded as capital outlay disbursements when paid. These items are not reflected as assets on the accompanying financial statements.

2. EQUITY IN POOLED CASH

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

| | | |
|-----------------|----------|----------|
| | 2001 | 2000 |
| Demand Deposits | \$83,261 | \$94,454 |

Deposits: Deposits are insured by the Federal Deposit Insurance Corporation.

3. BUDGETARY ACTIVITY

Budgetary activity for the years ended December 31, 2001 and 2000 follows:

| 2001 Budgeted vs. Actual Receipts | | |
|-----------------------------------|--------------------|-----------|
| Budgeted Receipts | Actual Receipts | Variance |
| \$0 | \$167,638 | \$167,638 |

| 2001 Budgeted vs. Actual Budgetary Basis Expenditures | | |
|---|---------------------------|-------------|
| Appropriation Authority | Budgetary Expenditures | Variance |
| \$0 | \$178,831 | (\$178,831) |

| 2000 Budgeted vs. Actual Receipts | | |
|-----------------------------------|--------------------|-----------|
| Budgeted Receipts | Actual Receipts | Variance |
| \$0 | \$180,541 | \$180,541 |

| 2000 Budgeted vs. Actual Budgetary Basis Expenditures | | |
|---|---------------------------|-------------|
| Appropriation Authority | Budgetary Expenditures | Variance |
| \$0 | \$194,342 | (\$194,342) |

Contrary to Ohio law, budgetary expenditures exceeded appropriation authority by \$178,831 and \$194,342 for the years ended December 31, 2001 and 2000, respectively, due to the District not adopting any appropriations for 2001 and 2000. Contrary to Ohio law, the District did not certify the availability of funds prior to incurring any obligations or use "then and now" certificates and the District did not complete an annual appropriations resolution for 2001 or 2000. Contrary to Ohio law, the District did not certify to the County Auditor on or about the first day of the fiscal year the total amount from all sources which is available for expenditures from each fund in the tax budget along with any unencumbered balances that existed at the end of the preceding year for 2000 or 2001.

**MADISON JEFFERSON JOINT FIRE DISTRICT
JACKSON COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2001 AND 2000
(Continued)**

4. 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 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 District.

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

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

5. DEBT

Debt outstanding at December 31, 2001 was as follows:

| | Principal | Rate |
|-------------------------|-----------|-------|
| General Obligation Note | \$15,631 | 6.25% |

The District issued a general obligation note to finance the purchase of a new fire truck. The note was issued on April 13, 1998 in the amount of \$110,010 and matures on April 13, 2002. The note is collateralized solely by the District's taxing authority.

Amortization of the above debt, including interest, is scheduled as follows:

| Year Ending December 31: | General Obligation Note |
|--------------------------|-------------------------------|
| 2002 | \$16,108 |
| Total | \$16,108 |

6. RETIREMENT SYSTEM

The District's Clerk belongs 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 2001 and 2000, PERS members contributed 8.5% of their gross salaries. The District contributed an amount equal to 13.55% of participants' gross salaries for 2001 and from January 1, 2000 through June 30, 2000. PERS temporarily reduced the employer contribution rate to 8.13%, effective July 1, 2000 through December 31, 2000. The District has paid all contributions required through December 31, 2001.

**MADISON JEFFERSON JOINT FIRE DISTRICT
JACKSON COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2001 AND 2000
(Continued)**

7. RISK MANAGEMENT

The District has obtained commercial insurance for the following risks:

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



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**REPORT OF INDEPENDENT ACCOUNTANTS ON COMPLIANCE AND ON INTERNAL CONTROL
REQUIRED BY GOVERNMENT AUDITING STANDARDS**

Madison Jefferson Joint Fire District
Jackson County
P.O. Box 378
Oak Hill, Ohio 45656

To the Board of Trustees:

We have audited the accompanying financial statements of the Madison Jefferson Joint Fire District, Jackson County, Ohio (the District), as of and for the years ended December 31, 2001 and 2000, and have issued our report thereon dated September 3, 2002. 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.

Compliance

As part of obtaining reasonable assurance about whether the District's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts and grants, noncompliance with which could have a 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 instances of noncompliance that are required to be reported under *Government Auditing Standards* which are described in the accompanying Schedule of Findings as items 2001-40740-01 through 2001-40740-06. We also noted certain immaterial instances of noncompliance that we have reported to management of the District in a separate letter dated September 3, 2002.

Internal Control Over Financial Reporting

In planning and performing our audit, we considered the District's internal control over financial reporting in order to determine our auditing procedures for the purpose of expressing our opinion on the financial statements and not to provide assurance on the internal control over financial reporting. However, we noted a certain matter involving the internal control over financial reporting and its operation that we consider to be a reportable condition. Reportable conditions involve matters coming to our attention relating to significant deficiencies in the design or operation of the internal control over financial reporting that, in our judgment, could adversely affect the District's ability to record, process, summarize and report financial data consistent with the assertions of management in the financial statements. The reportable condition is described in the accompanying Schedule of Findings as item 2001-40740-007.

A material weakness is a condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that misstatements in amounts that would be material in relation to the financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. Our consideration of the internal control over financial reporting would not necessarily disclose all matters in the internal control that might be reportable conditions and, accordingly, would not necessarily disclose all reportable conditions that are also considered to be material weaknesses. However, we believe the reportable condition described above is not a material weakness. We also noted other matters involving the internal control over financial reporting that do not require inclusion in this report, that we have reported to management of the District in a separate letter dated September 3, 2002.

Madison Jefferson Joint Fire District
Jackson County
Report of Independent Accountants on Compliance and on
Internal Control Required by *Government Auditing Standards*
Page 2

This report is intended solely for the information and use of management and the Board of Trustees, and is not intended to be and should not be used by anyone other than these specified parties.

A handwritten signature in black ink, appearing to read "Jim Petro". The signature is stylized with a large, looping initial "J" and a cursive "Petro".

Jim Petro
Auditor of State

September 3, 2002

**MADISON JEFFERSON JOINT FIRE DISTRICT
JACKSON COUNTY**

**SCHEDULE OF FINDINGS
DECEMBER 31, 2001 AND 2000**

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

FINDING NUMBER 2001-40740-001

Ohio Rev. Code Sections 4115.04 and 4115.05 requires prevailing wages to be paid for contract labor.

Prevailing wage requirements were not included in the roof repair contract issued by the District. In the August 8, 2000 minutes, the Board received two quotes from Steven's Construction to repair the roof. The first quote was for \$32,000 where prevailing wages would be included, and the second quote was for \$25,000 where prevailing wages would not be paid. The Board approved the \$25,000 contract.

We recommend that prevailing wage rates be included in all contracts greater than \$15,000.

FINDING NUMBER 2001-40740-002

Ohio Rev. Code Section 5705.38 states that on or about the first day of each fiscal year, an appropriation measure is to be passed. If the taxing authority wants to postpone the passage of the annual appropriation measure until an amended certificate is received from the county budget commission based upon the actual year end balances, it may pass a temporary appropriation measure for meeting the ordinary expenses until April 1.

The District did not approve any temporary appropriations for each year, and the permanent appropriations resolution were not passed or completed for 2001 or 2000.

We recommend the Board pass the required appropriations resolutions by the required dates. If the Board chooses to adopt temporary appropriations at the beginning of each year, the permanent appropriations must be passed and in place by April 1.

FINDING NUMBER 2001-40740-003

Ohio Rev. Code Section 5705.41(B) states that no subdivision or taxing unit is to expend money unless it has been appropriated.

In 2000 and 2001, total disbursements exceeded total appropriations by \$194,342 and \$178,831, respectively, due to no appropriations being approved by the Board for either year.

The Clerk should deny payment requests exceeding appropriations. The Clerk may request the Trustees to approve increased expenditure levels by increasing appropriations and amending estimated resources, if necessary.

**MADISON JEFFERSON JOINT FIRE DISTRICT
JACKSON COUNTY**

**SCHEDULE OF FINDINGS
DECEMBER 31, 2001 AND 2000
(Continued)**

| |
|--|
| FINDINGS RELATED TO THE FINANCIAL STATEMENTS REQUIRED TO BE REPORTED IN ACCORDANCE WITH GAGAS (Continued) |
|--|

FINDING NUMBER 2001-40740-004

Ohio Rev. Code Section 5705.41(D) states that no orders or contracts involving the expenditure of money are to be made unless there is a certificate of the fiscal officer that the amount required for the order or contract has been lawfully appropriated and is in the treasury or in the process of collection to the credit of an appropriate fund free from any previous encumbrances. Every such contract made without such a certificate shall be null and void and no warrant shall be issued in payment of any amount due thereon.

The following exceptions to this basic requirement are provided by statute:

Then and Now Certificate: This exception provides that, if the fiscal officer can certify that both at the time that the contract or order was made and at the time that he is completing his certification, sufficient funds were available or in the process of collection, to the credit of a proper fund, properly appropriated and free from any previous encumbrance, the taxing authority can authorize the drawing of a warrant. The taxing authority has 30 days from the receipt of such certificate to approve payment by resolution or ordinance. If approval is not made within 30 days, there is no legal liability on the part of the subdivision or taxing district.

Amounts of less than \$1,000 may be paid by the fiscal officer without such affirmation of the taxing authority upon completion of the "then and now" certificate, provided that the expenditure is otherwise lawful. This does not eliminate any otherwise applicable requirement for approval of expenditures by the taxing authority.

All liabilities, contracts, and open purchase commitments greater than \$1,000 were not certified by the Clerk and were not encumbered until the time of payment. These commitments were not subsequently approved by the Board of Trustees within the aforementioned 30 day time period.

We recommend the Clerk certify the availability of funds prior to incurring any obligations or use then and now certificates.

FINDING NUMBER 2001-40740-005

Ohio Rev. Code Sections 505.37 to 505.42 require contracts for equipment for fire protection purposes must be awarded in accordance with the provisions of Ohio Rev. Code Sections 731.14 to 731.16. These sections require, generally, that all contracts made by the legislative authority of a fire district for material and labor which exceed \$15,000 are subject to competitive bidding procedures. Competitive bidding procedures require that a contract be entered into in writing with the lowest and best bidder after advertisement of the proposal for bids for not less than two nor more than four consecutive weeks in a newspaper of general circulation within the fire district.

The District completed a roof repair project that cost \$23,500, purchased fire equipment for \$17,790, and had a fire truck refurbished for \$54,817, that were not let by competitive bid or advertised as required.

We recommend all contracts greater than \$15,000 be let by competitive bid and the contracts be awarded to the lowest and best bidder after advertisement of the proposal for bids for not less than two nor more than four consecutive weeks in a newspaper of general circulation within the fire district.

**MADISON JEFFERSON JOINT FIRE DISTRICT
JACKSON COUNTY**

**SCHEDULE OF FINDINGS
DECEMBER 31, 2001 AND 2000
(Continued)**

| |
|--|
| FINDINGS RELATED TO THE FINANCIAL STATEMENTS REQUIRED TO BE REPORTED IN ACCORDANCE WITH GAGAS (Continued) |
|--|

FINDING NUMBER 2001-40740-006

Ohio Rev. Code Section 5705.36 requires on or about the first day of each fiscal year, the fiscal officers of subdivisions and other taxing units are to certify to the county auditor the total amount from all sources which is available for expenditures from each fund in the tax budget along with any unencumbered balances that existed at the end of the preceding year.

The District did not certify to the County Auditor on or about the first day of the fiscal year the total amount from all sources which is available for expenditures from each fund in the tax budget along with any unencumbered balances that existed at the end of the preceding year for 2000 or 2001. This resulted in the County Budget Commission not preparing an Amended Certificate of Estimated Resources for the District.

We recommend the District certify to the County Auditor on or about the first day of the fiscal year the total amount from all sources which is available for expenditures from each fund in the tax budget along with any unencumbered balances that existed at the end of the preceding year.

FINDING NUMBER 2001-40740-007

Reportable Condition

An appropriation ledger was not maintained for 2000 or 2001. This resulted in a lack of detailed records for budgetary information.

Each District should maintain an appropriation ledger which should contain a separate account for each type of appropriation. A separate sheet should be used in the ledger for each account, and the code prescribed for that account, should be entered on the ledger sheet. The District should post to each appropriation account an amount equal to the amount appropriated for that account in the annual appropriation resolution(s). Each expenditure or encumbrance charged against an appropriation account should be posted and subtracted from the appropriated balance producing a declining unencumbered balance. This procedure is to be initiated by an executed purchase order. The name of the vendor or payee as it appears on the purchase order is entered in the "Debit" column and also subtracted from the unencumbered balance. When the invoice is received from the vendor or payee and a warrant is written to meet the obligation, the name of the vendor or payee is again entered and the amount of the warrant is entered in the "Amount of Warrant" column. If the amount encumbered and the amount of the warrant are exactly the same, no other entry is made. However, if the amount entered to the "Debit" column (this is also the same amount subtracted from the unencumbered balance) is different from the amount of the warrant, an adjustment must be made. If the amount of the warrant is entered in the "Debit" column, the difference should be entered in the "Credit" column and added to the unencumbered balance column. If there is a standing order or if the invoice is to be paid at the time the purchase order is written, then the name of the vendor or payee is entered and the amount to be paid is entered in the "Amount of Warrant" column, in the "Debit" column, and subtracted from the encumbered balance. Appropriate columns should be totaled and reconciled monthly and year-to-date. The date, name, warrant number, purchase order number, and other information required should be entered in the appropriate column or space provided on the appropriation ledger.

We recommend the District Clerk maintain an appropriation ledger.

**MADISON-JEFFERSON JOINT FIRE DISTRICT
JACKSON COUNTY**

**SCHEDULE OF PRIOR AUDIT FINDINGS
DECEMBER 31, 2001 AND 2000**

| Finding Number | Finding Summary | Fully Corrected? | Not Corrected, Partially Corrected; Significantly Different Corrective Action Taken; or Finding No Longer Valid; <i>Explain:</i> |
|----------------|--|------------------|---|
| 1999-40740-001 | Ohio Revised Code Section 5705.41 (D) (1), Expenditures were not certified prior to incurring the obligation | No | Not Corrected; reissued as Finding Number 2001-40740-004. |
| 1999-40740-002 | Ohio Revised Code Section 5705.38, Appropriation Resolution was not completed | No | Not Corrected; reissued as Finding Number 2001-40740-002. |
| 1999-40740-003 | Ohio Revised Code Section 5705.36, Certificate of all Amounts Available for Expenditure was not completed | No | Not Corrected; reissued as Finding Number 2001-40740-006. |
| 1999-40740-004 | Ohio Revised Code Section 5747.06 (A) and 5747.18, IT-4 forms were not completed | No | Not Corrected; reissued in Management Letter. |
| 1999-40740-005 | 26 United States Code Section 3102 (a), Medicare was not deducted from employees wages | No | Not Corrected; reissued in Management Letter. |
| 1999-40740-006 | 26 CFR 31.3402(f)(2)-1, W-4 forms were not completed | No | Not Corrected; reissued in Management Letter. |
| 1999-40740-007 | Appropriation Ledger was not completed | No | Not Corrected; reissued as Finding Number 2001-40740-007. |



STATE OF OHIO
OFFICE OF THE AUDITOR

JIM PETRO, AUDITOR OF STATE

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MADISON JEFFERSON JOINT FIRE DISTRICT

JACKSON 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 17, 2002**