

MINERAL-SANDY AMBULANCE DISTRICT
TUSCARAWAS COUNTY, OHIO
REPORT ON AUDIT OF
FINANCIAL STATEMENTS
JANUARY 1, 2001-
DECEMBER 31, 2002



**Auditor of State
Betty Montgomery**

Board of Trustees
Mineral-Sandy Joint Ambulance District
P.O. Box 454
Mineral City, Ohio 44656

We have reviewed the Independent Auditor's Report of the Mineral-Sandy Joint Ambulance District, Tuscarawas County, prepared by Stephen A. Tope, CPA LLC, for the audit period January 1, 2001 to December 31, 2002. Based upon this review, we have accepted these reports in lieu of the audit required by Section 117.11, Revised Code. The Auditor of State did not audit the accompanying financial statements and, accordingly, we are unable to express, and do not express an opinion on them.

Our review was made in reference to the applicable sections of legislative criteria, as reflected by the Ohio Constitution, and the Revised Code, policies, procedures and guidelines of the Auditor of State, regulations and grant requirements. The Mineral-Sandy Joint Ambulance District is responsible for compliance with these laws and regulations.

A handwritten signature in cursive script that reads "Betty Montgomery".

BETTY MONTGOMERY
Auditor of State

September 3, 2003

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MINERAL-SANDY AMBULANCE DISTRICT
TUSCARAWAS COUNTY, OHIO
REPORT ON AUDIT OF
FINANCIAL STATEMENTS
JANUARY 1, 2001-
DECEMBER 31, 2002

FISCAL YEARS AUDITED UNDER
GAGAS: 2001/2002

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MINERAL-SANDY AMBULANCE DISTRICT
TUSCARAWAS COUNTY, OHIO

APPOINTED OFFICIALS AS OF DECEMBER 31, 2002

<u>NAME</u>	<u>TITLE</u>	<u>TERM OF OFFICE</u>	<u>SURETY</u>	<u>AMOUNT</u>
David McCreery	Chairman	Continuous	N/A	N/A
Valerie Gordon	Member	Continuous	N/A	N/A
Maxine Elliott	Clerk	01/01/00-01/01/04	(A)	\$ 5,000
Debra K. Wine N/A	EMS Chief	04/01/00-04/01/04	N/A	

STATUTORY LEGAL COUNSEL

Edward Wright, Esq.
134 Fourth Street NW
New Philadelphia, OH 44663

AMBULANCE DISTRICT ADDRESS

P.O. Box 454
Mineral City, Ohio 44656

(A) Western Surety Insurance Company

June 28, 2003

Board of Trustees
Mineral-Sandy Ambulance District
Tuscarawas County, Ohio
Mineral City, Ohio 44656

INDEPENDENT AUDITOR S'REPORT

I have audited the accompanying basic financial statements of Mineral-Sandy Ambulance District, Tuscarawas County, Ohio (the District) as of and for the years ended December 31, 2002 & 2001. These basic financial statements are the responsibility of the District s Trustees. My responsibility is to express an opinion on these basic financial statements based on my audit.

I conducted my audits in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in Government Auditing Standards issued by the Comptroller General of the United States. Those standards require that I 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. I believe that my audits provide a reasonable basis for my 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 my opinion, the financial statements referred to above present fairly, in all material respects, the combined fund cash balances of Mineral-Sandy Ambulance District, Tuscarawas County, Ohio as of December 31, 2002 and 2001, and its combined cash receipts and disbursements for the years then ended on the basis of accounting described in Note 1.

In accordance with Government Auditing Standards, I have also issued a report dated June 28, 2003, on my consideration of the District s internal control structure and on its compliance with laws and regulations. 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 my audits.

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

STEPHEN A. TOPE, CPA LLC-Certified Public Accountant

MINERAL-SANDY AMBULANCE DISTRICT
TUSCARAWAS COUNTY, OHIO

COMBINED STATEMENT OF CASH, INVESTMENTS, AND FUND CASH
BALANCES - ALL FUND TYPES
FOR THE YEARS ENDED DECEMBER 31, 2002 & 2001

ASSETS

	<u>2002</u>	<u>2001</u>
Cash and Cash Equivalents	<u>\$ 93,055</u>	<u>\$ 59,544</u>

FUND CASH BALANCES

	<u>2002</u>	<u>2001</u>
Governmental Fund Types:		
General Fund	\$ 84,416	\$ 59,544
Debt Service Fund	<u>8,639</u>	<u>0</u>
Total Fund Cash Balances	<u>\$ 93,055</u>	<u>\$ 59,544</u>

The accompanying notes are an integral part of these financial statements.

STEPHEN A. TOPE, CPA LLC-Certified Public Accountant

MINERAL-SANDY AMBULANCE DISTRICT
TUSCARAWAS COUNTY, OHIO

COMBINED STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND
CASH BALANCES - ALL GOVERNMENTAL FUND TYPES
FOR THE YEAR ENDED DECEMBER 31, 2002

	General	Debt Service	Total
<u>RECEIPTS:</u>			
Taxes	\$ 20,183	\$ 11,069	\$ 31,252
Charges for services	6,340	0	6,340
Intergovernmental	3,722	0	3,722
Interest	478	0	478
All other	19,914	0	19,914
 Total revenues	 50,637	 11,069	 61,706
 <u>DISBURSEMENTS:</u>			
General government	13,598	0	13,598
Public safety	2,048	0	2,048
Capital outlay	10,119	0	10,119
Debt Service:			
Note payment	0	2,430	2,430
 Total disbursements	 25,765	 2,430	 28,195
 Total receipts over cash disbursements	 24,872	 8,639	 33,511
 Fund balances, January 1, 2002	 59,544	 0	 59,544
 Fund balances, December 31, 2002	 \$ 84,416	 \$ 8,639	 \$ 93,055

The accompanying notes are an integral part of these financial statements.

STEPHEN A. TOPE, CPA LLC-Certified Public Accountant

MINERAL-SANDY AMBULANCE DISTRICT
TUSCARAWAS COUNTY, OHIO

COMBINED STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND
CASH BALANCES - ALL GOVERNMENTAL FUND TYPES
FOR THE YEAR ENDED DECEMBER 31, 2001

	General	Debt Service	Total
<u>RECEIPTS:</u>			
Taxes	\$ 19,916	\$ 11,069	\$ 30,985
Charges for services	3,493	0	3,493
Intergovernmental	3,761	0	3,761
Interest	804	0	804
All other	3,284	0	3,284
 Total revenues	 31,258	 11,069	 42,327
 <u>DISBURSEMENTS:</u>			
General government	12,641	0	12,641
Public safety	2,442	0	2,442
Capital outlays	940	0	940
Debt Service:			
Note payment	0	11,069	11,069
 Total disbursements	 16,023	 11,069	 27,092
 Total receipts over disbursements	 15,235	 0	 15,235
 Fund balances, January 1, 2001	 44,309	 0	 44,309
 Fund balances, December 31, 2001	 \$ 59,544	 \$ 0	 \$ 59,544

The accompanying notes are an integral part of these financial statements.

STEPHEN A. TOPE, CPA LLC-Certified Public Accountant

MINERAL-SANDY AMBULANCE DISTRICT
TUSCARAWAS COUNTY, OHIO

COMBINED STATEMENT OF RECEIPTS - BUDGET AND ACTUAL
FOR THE YEARS ENDED DECEMBER 31, 2002 AND 2001

	<u>Budget</u>	<u>Actual</u>	<u>Variance</u>
<u>FUND TYPES/FUNDS</u>			
<u>2002</u>			
General Fund	\$ 39,942	\$ 50,637	\$ 10,695
Debt Service Fund	<u>10,297</u>	<u>11,069</u>	<u>772</u>
Totals	<u>\$ 50,239</u>	<u>\$ 61,706</u>	<u>\$ 11,467</u>
 <u>2001</u>			
General Fund	\$ 23,471	\$ 31,258	\$ 7,787
Debt Service Fund	<u>11,069</u>	<u>11,069</u>	<u>0</u>
Totals	<u>\$ 34,540</u>	<u>\$ 42,327</u>	<u>\$ 7,787</u>

The accompanying notes are an integral part of these financial statements.

STEPHEN A. TOPE, CPA LLC-Certified Public Accountant

MINERAL-SANDY AMBULANCE DISTRICT
TUSCARAWAS COUNTY, OHIO

COMBINED STATEMENT OF DISBURSEMENTS AND ENCUMBRANCES
COMPARED WITH EXPENDITURE AUTHORITY
FOR THE YEARS ENDED DECEMBER 31, 2002 & 2001

<u>Fund Types/Funds</u>	<u>Appropriations</u>	<u>Actual Expenditures</u>	<u>Variance</u>
<u>2002</u>			
Governmental Funds:			
General Fund	\$ 22,703	\$ 25,765	\$ (3,062)
Debt Service	<u>10,297</u>	<u>2,430</u>	<u>7,867</u>
Totals	<u>\$ 33,000</u>	<u>\$ 28,195</u>	<u>\$ 4,805</u>
<u>2001</u>			
Governmental Funds:			
General Fund	\$ 21,931	\$ 16,023	\$ 5,908
Debt Service	<u>11,069</u>	<u>11,069</u>	<u>0</u>
Totals	<u>\$ 33,000</u>	<u>\$ 27,092</u>	<u>\$ 5,908</u>

The accompanying notes are an integral part of these financial statements.

STEPHEN A. TOPE, CPA LLC-Certified Public Accountant

MINERAL-SANDY AMBULANCE DISTRICT
TUSCARAWAS COUNTY, OHIO

NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2002 AND 2001

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Description of the Entity

Mineral-Sandy Ambulance District (the District) is a body politic and corporate established to exercise the rights and privileges conveyed to it by the constitution and laws of the State of Ohio. A joint resolution was passed by a majority of the members of the Board of Trustees of Sandy Township and the Village Council of Mineral City establishing the District. The District's governing board is a board of trustees which includes one representative appointed by each participating township and village. Due to the structure of the two person board, a unanimous decision is needed for the passage of any and all issues and both board members need to be in attendance to conduct official business. The District collects a 2.50 mill levy to provide vehicles adequately equipped for the purpose of transporting patients to a definitive care facility in an acute emergency situation for Mineral City and Precinct One, Sandy Township.

The Management believes the financial statements included in this report represent all of the funds of the District over which the District has the ability to exercise direct operating control.

Reporting Entity

In evaluating how to define the District for financial reporting purposes, management has considered all agencies, departments and organizations making up the Mineral-Sandy Ambulance District (the primary government) and its potential component units consistent with Governmental Accounting Standards Board Statement No. 14, "The Financial Reporting Entity." There were no significant changes in the reporting entity related to the implementation of this statement for the current audit period.

Component units are legally separate organizations for which the District, as the primary government, is financially accountable. The District is financially accountable for an organization if the District appoints a voting majority of the organization's governing board and 1) the District is able to significantly influence the programs or services performed or provided by the organization; or 2) the District is legally entitled to or can otherwise access the organization's resources; the District is legally obligated or has otherwise assumed the responsibility to finance the deficits of, or provide financial support to the organization; or 3) the District is obligated for the debt of the organization. Component units may also include organizations for which the District approves the budget, the issuance of debt, or the levying of taxes.

Based on the above definitions, the District has determined that there were no component units required to be included in the financial statements.

Basis of Accounting

These financial statements were prepared on the cash basis of accounting which is prescribed or permitted by the Auditor of State and which is a comprehensive basis of accounting other than generally accepted accounting principles. Receipts are recognized when received in cash rather than when earned, and disbursements are recognized when a payment is made rather than when a liability is incurred.

MINERAL-SANDY AMBULANCE DISTRICT
TUSCARAWAS COUNTY, OHIO

NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2002 AND 2001

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Investments and Inactive Funds

Investment procedures are restricted by the provisions of the Ohio Revised Code. Purchased investments are valued at cost and are neither charged when purchased nor credited at the time of redemption to their respective fund balances. Interest earned is recognized and recorded when received. The only interest received was from the District's bank checking account.

Fund Accounting

The District uses fund accounting to segregate cash that is restricted as to use. The District classifies its funds into the following types:

General Fund

The General Fund is the general operating fund. It is used to account for all financial resources except those required by law or contract to be restricted.

Debt Service Fund

The Debt Service Fund is used to account for the accumulation of resources for the payment of debt principal and interest.

Budgetary Process

The Ohio Revised Code requires that each fund be budgeted annually.

Appropriations

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

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.

Encumbrances

The Ohio Revised Code requires the District to encumber appropriations when commitments are made. Encumbrances outstanding at year end are carried over, and need not be reappropriated.

Property, Plant, and Equipment

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

Unpaid Vacation and Sick Leave

In certain circumstances, such as upon leaving employment, employees are entitled to cash payments for unused vacation and sick leave. Unpaid vacation and sick leave are not reflected as liabilities under the cash basis of accounting used by the District.

STEPHEN A. TOPE, CPA LLC-Certified Public Accountant

MINERAL-SANDY AMBULANCE DISTRICT
TUSCARAWAS COUNTY, OHIO

NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2002 AND 2001

NOTE 2: EQUITY IN POOLED CASH AND INVESTMENTS

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

	<u>2002</u>	<u>2001</u>
Demand deposits	\$ <u>93,055</u>	\$ <u>59,544</u>

Deposits

Deposits are either insured by the Federal Depository Insurance Corporation or collateralized by the financial institution's public entity deposit pool.

NOTE 3: BUDGETARY ACTIVITY

Budgetary activity for the years ended December 31, 2002 and 2001 was as follows:

2002 Budgeted vs. Actual Receipts

<u>Fund Type</u>	<u>Budgeted Receipts</u>	<u>Actual Receipts</u>	<u>Variance</u>
General	\$ 39,942	\$ 50,637	\$ 10,695
Debt Service	<u>10,297</u>	<u>11,069</u>	<u>772</u>
Total	<u>\$ 50,239</u>	<u>\$ 61,706</u>	<u>\$ 11,467</u>

2002 Budgeted vs. Actual Budgetary Basis Expenditures

<u>Fund Type</u>	<u>Appropriation Authority</u>	<u>Budgetary Expenditures</u>	<u>Variance</u>
General	\$ 22,703	\$ 25,765	\$ (3,062)
Debt Service	<u>10,297</u>	<u>2,430</u>	<u>7,867</u>
Total	<u>\$ 33,000</u>	<u>\$ 28,195</u>	<u>\$ 4,805</u>

MINERAL-SANDY AMBULANCE DISTRICT
TUSCARAWAS COUNTY, OHIO

NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2002 AND 2001

NOTE 3: BUDGETARY ACTIVITY (CONTINUED)

Budgetary activity for the years ended December 31, 2002 and 2001 was as follows:

2001 Budgeted vs. Actual Receipts

<u>Fund Type</u>	<u>Budgeted Receipts</u>	<u>Actual Receipts</u>	<u>Variance</u>
General	\$ 23,471	\$ 31,258	\$ 7,787
Debt Service	<u>11,069</u>	<u>11,069</u>	<u>0</u>
Total	<u>\$ 34,540</u>	<u>\$ 42,327</u>	<u>\$ 7,787</u>

2001 Budgeted vs. Actual Budgetary Basis Expenditures

<u>Fund Type</u>	<u>Appropriation Authority</u>	<u>Budgetary Expenditures</u>	<u>Variance</u>
General	\$ 21,931	\$ 16,023	\$ 5,908
Debt Service	<u>11,069</u>	<u>11,069</u>	<u>0</u>
Total	<u>\$ 33,000</u>	<u>\$ 27,092</u>	<u>\$ 5,908</u>

NOTE 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 payments, the first half is due December 31. The second half payment is due the following June 20.

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 Township.

MINERAL-SANDY AMBULANCE DISTRICT
TUSCARAWAS COUNTY, OHIO

NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2002 AND 2001

NOTE 5: RETIREMENT SYSTEMS

The District's full-time employees belong to the Public Employees Retirement System (PERS) of Ohio. PERS is a cost-sharing, multiple-employer plan. This plan provides retirement benefits, including post retirement health care 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 2002 and 2001 PERS members contributed 8.5% of their gross salaries. The District contributed an amount equal to 13.55% of participants' gross salaries. The District has paid all contributions required through December 31, 2002.

NOTE 6: DEBT

Debt outstanding at December 31, 2002 was as follows:

	<u>Principal</u>	<u>Interest Rate</u>
General Obligation Note	<u>\$ 0</u>	<u>6%</u>

MINERAL-SANDY AMBULANCE DISTRICT
TUSCARAWAS COUNTY, OHIO

NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2002 AND 2001

NOTE 7: RISK MANAGEMENT

The District has obtained commercial insurance for the following risks:

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

The following is a list of insurance coverages of the District and the deductibles associated with each:

<u>Type of Coverage</u>	<u>Limits</u>	<u>Deductible</u>
Business Automobile:		
Bodily Injury-per person	\$ 250,000	\$ 50 (comprehensive)
Bodily Injury-per accident	500,000	100 (collision)
Property Damage	100,000	0
Medical Payment	1,000	0
General Aggregate Limit:		
Products	1,500,000	0
Personal & Advertising	500,000	0
Fire Damage-per fire	25,000	0
Inland Marine	22,066	50
Public Officials Liability	5,000,000	500

The Ambulance District Trustees and Clerk are covered by separate bonds.

June 28, 2003

Board of Trustees
Mineral-Sandy Ambulance District
Tuscarawas County, Ohio
Mineral City, Ohio

INDEPENDENT AUDITOR S' REPORT ON COMPLIANCE AND ON INTERNAL
CONTROL OVER FINANCIAL REPORTING BASED ON AN AUDIT OF
FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH
GOVERNMENT AUDITING STANDARDS

I have audited the financial statements of Mineral-Sandy Ambulance District, Tuscarawas County, Ohio (the District) as of and for the years ended December 31, 2002 and 2001, and have issued my report thereon dated June 28, 2003. I conducted my audits in accordance with generally accepted auditing standards 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 Mineral-Sandy Ambulance District s financial statements are free of material misstatement, I 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 my audit, and accordingly, I do not express such an opinion. The results of my tests disclosed no instances of noncompliance that are required to be reported under Government Auditing Standards.

INTERNAL CONTROL OVER FINANCIAL REPORTING

In planning and performing my audit, I considered Mineral-Sandy Ambulance District s internal control over financial reporting in order to determine my auditing procedures for the purpose of expressing my opinion on the financial statements and not to provide assurance on the internal control over financial reporting.

My consideration of the internal control over financial reporting would not necessarily disclose all matters in the internal control over financial reporting that might be material weaknesses. 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 risk that misstatements in amounts that would be material in relation to 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. I noted no matters involving the internal control over financial reporting and its operation that I consider to be material weaknesses.

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

STEPHEN A. TOPE, CPA LLC-Certified Public Accountant

MINERAL-SANDY AMBULANCE DISTRICT
TUSCARAWAS COUNTY, OHIO

STATUS OF PRIOR AUDIT S' CITATIONS AND RECOMMENDATONS

The prior audit report, as of December 31, 2000 and 1999 did not include material citations or recommendations.



**Auditor of State
Betty Montgomery**

88 East Broad Street
P.O. Box 1140
Columbus, Ohio 43216-1140
Telephone 614-466-4514
800-282-0370
Facsimile 614-466-4490

MINERAL-SANDY JOINT AMBULANCE DISTRICT

TUSCARAWAS 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
SEPTEMBER 25, 2003**