

SOUTHEAST OHIO EMERGENCY MEDICAL SERVICES DISTRICT

GALLIA COUNTY

REGULAR AUDIT

JANUARY 1, 2006 THROUGH DECEMBER 31, 2007

YEARS AUDITED UNDER GAGAS: 2007 and 2006

**CAUDILL & ASSOCIATES, CPA's**

725 5<sup>th</sup> Street  
Portsmouth, Ohio 45662

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Mary Taylor, CPA  
Auditor of State

Board of Trustees  
Southeast Ohio Emergency Medical Service District, Gallia County  
3240 State Route 160  
Gallipolis, OH 45631

We have reviewed the *Independent Auditor's Report* of the Southeast Ohio Emergency Medical Service District, Gallia County, prepared by Caudill & Associates, CPA's, for the audit period January 1, 2006 through December 31, 2007. 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 Southeast Ohio Emergency Medical Service District, Gallia County is responsible for compliance with these laws and regulations.

*Mary Taylor*

Mary Taylor, CPA  
Auditor of State

April 22, 2008

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**SOUTHEAST OHIO EMERGENCY MEDICAL SERVICES DISTRICT  
GALLIA COUNTY**

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# CAUDILL & ASSOCIATES, CPA's

725 5<sup>th</sup> Street  
Portsmouth, Ohio 45662

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## Independent Auditor's Report

Southeast Ohio Emergency Medical Services District  
Gallia County  
3240 State Route 160  
Gallipolis, Ohio 45631

To the Board of Trustees:

We have audited the accompanying financial statements of the business-type activities of the Southeast Ohio Emergency Medical Services District, Gallia County, Ohio, (the District) as of and for the years ended December 31, 2007 and 2006 which comprises the District's basic financial statements as listed in the table of contents. 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 the Comptroller General of the United States' *Government Auditing Standards*. Those standards require that we plan and perform the audits to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinions.

As discussed in Note 1, the accompanying financial statements and notes follow the cash accounting basis. This is a comprehensive accounting basis other than accounting principles generally accepted in the United States of America.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective cash basis financial position of the business-type activities of the Southeast Ohio Emergency Medical Services District, Gallia County, Ohio as of December 31, 2007 and 2006, and the respective changes in cash basis financial position in conformity with the accounting basis Note 1 describes.

In accordance with *Government Auditing Standards*, we have also issued our report dated February 29, 2008, 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 grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the internal control over financial reporting or compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* and should be considered in assessing the results of our audit.

Southeast Ohio Emergency Medical Services District  
Gallia County  
Independent Auditor's Report  
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The Management's Discussion and Analysis at pages 3-6 is not a required part of the basic financial statements but is supplementary information required by accounting principles generally accepted in the United States of America.

We have applied certain limited procedures, consisting principally of inquiries of management regarding the methods of measuring and presenting the required supplementary information. However, we did not audit the information and express no opinion on it.

*Caudill & Associates, CPAs*

Caudill & Associates, CPA's  
February 29, 2008



Southeast Ohio Emergency Medical Services District  
Management's Discussion and Analysis  
For the Years Ended December 31, 2007 and 2006  
Unaudited

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This management's discussion and analysis of the Southeast Ohio Emergency Medical Services District's (the District) financial performance provides an overall review of the District's financial activities for the years ended December 31, 2007 and 2006, within the limitations of the District's cash basis accounting. Readers should also review the basic financial statements and notes to enhance their understanding of the District's financial performance.

**Highlights**

Key highlights for 2007 and 2006 are as follows:

In total at December 31, 2007 and 2006, net cash assets were \$567,086 and \$847,155 respectively.

Net assets of business type activities decreased in 2007 by \$280,069, or 33 %. This significant change from the prior year was primarily due to increased salaries and wages and employee health insurance expenses.

Net assets of business type activities increased in 2006 by \$84,326, or 11% as compared to prior year, due primarily to increased receipts for charges for services – patients.

The District's primary operating receipts are contracts that are negotiated with each of the three participating counties and charges for services paid by the District's patients for medical transportation. In 2007 these receipts represented 49% and 47%, respectively, of the total cash received for the business type activities during the year. In 2006 these receipts represented 50% and 49%, respectively, for the total cash received for the business type activities during the year.

**Using the Basic Financial Statements**

This annual report is presented in a format consistent with the presentation requirements of Governmental Accounting Standards Board Statement No. 34, as applicable to the District's cash basis of accounting. This annual report consists of a series of financial statements and notes to those statements. These statements are organized so the reader can understand the District's financial activities. *The Statement of Net Assets – Cash Basis* and the *Statement of Cash Receipts, Cash Disbursements, and Changes in Net Assets* provide information about the activities of the District.

**Report the District's Financial Activities**

These documents look at all financial transactions and ask the question, "How did we do financially during 2007 and 2006?" The Statement of Net Cash Assets – Cash Basis and the Statement of Cash Receipts, Cash Disbursements, and Changes in Net Cash Assets answers this question. These statements include *net assets* using the *cash basis of accounting*, which is a basis of accounting other than accounting principles generally accepted in the United States of America. This basis of accounting takes into account only the current year's receipts and disbursements if the cash is actually received or paid.

These two statements report the District's net assets and changes in those assets on a cash basis. This change in net cash assets is important because it tells the reader that, for the District as a whole, the cash basis financial position of the District has improved or diminished.

As a result of the use of the cash basis of accounting, certain assets and their related revenues (such as accounts receivable) and liabilities and their related expenses (such as claims payable) are not recorded in these financial statements. Therefore, when reviewing the financial information and discussion within this annual report, the reader should keep in mind the limitations resulting from the use of the cash basis of accounting.

Southeast Ohio Emergency Medical Services District  
Management's Discussion and Analysis  
For the Years Ended December 31, 2007 and 2006  
Unaudited

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The Statement of Net Cash Assets – Cash Basis can be found on page 7 of this report and the Statement of Cash Receipts, Cash Disbursements, and Changes in Net Cash Assets can be found on page 8 of this report.

The table below provides a summary of the District's cash net assets at December

Net Cash Assets			
(Table 1)			
<b>Net Assets</b>			
	2007	2006	Increase/ (Decrease)
<b>Assets</b>			
Cash and Cash Equivalents	\$567,086	\$847,155	(\$280,069)
<b>Net Assets</b>			
Unrestricted	567,086	847,155	(280,069)
Total Net Assets	\$567,086	\$847,155	(\$280,069)

Net cash assets can serve as a useful indicator of a government's financial position. At December 31, 2007 the District's net cash assets totaled \$567,086, a decrease of \$280,069 over calendar year 2006.

At December 31, 2006 the District's net cash assets totaled \$847,155, an increase of \$84,326 over calendar year 2005.

Southeast Ohio Emergency Medical Services District  
Management's Discussion and Analysis  
For the Years Ended December 31, 2007 and 2006  
Unaudited

The table below shows the changes in net cash assets for calendar years 2007 and 2006.

**Change in Net Assets**

	<b>2007</b>	<b>2006</b>	<b>Increase (Decrease)</b>	<b>Percentage Change</b>
<b>Operating Cash Receipts</b>				
Charges for Services - Patient	\$ 3,586,545	\$ 3,690,660	\$ (104,115)	-3%
Charges for Services - County	3,772,725	3,757,813	14,912	0%
Tower Rental	39,529	34,699	4,830	14%
Training	56,484	47,689	8,795	18%
Miscellaneous	251,233	44,238	206,995	468%
Total operating cash receipts	<u>7,706,516</u>	<u>7,575,099</u>	<u>131,417</u>	<u>2%</u>
<b>Operating Cash Disbursements</b>				
Salaries and Wages	6,330,488	5,723,748	606,740	11%
Utilities	161,342	265,194	(103,852)	-39%
Insurance (other than health)	121,769	117,685	4,084	3%
Capital Outlay	390,775	558,392	(167,617)	-30%
Other Operating Cash Disbursements	1,104,231	859,284	244,947	29%
Total operating cash disbursements	<u>8,108,605</u>	<u>7,524,303</u>	<u>584,302</u>	<u>8%</u>
<b>Non-operating Cash Receipts (Disbursements):</b>				
Intergovernmental Receipts	1,466	-	1,466	100%
Debt Proceeds	117,600	-	117,600	100%
Interest	29,915	33,530	(3,615)	-11%
Note Principal	(21,844)	-	(21,844)	100%
Note Interest	(5,117)	-	(5,117)	100%
Total non-operating cash receipts/(disbursements)	<u>122,020</u>	<u>33,530</u>	<u>88,490</u>	<u>264%</u>

The increase in operating cash receipts increased slightly due primarily to increase in Charges for Services – County, Tower Rentals and Training Income. Miscellaneous income also rose sharply due to monies received from insurance claims.

Operating cash disbursements increased mainly due to raises in salaries for all District personnel and increase in insurance premiums for health, workers compensation and liability insurance.

**Debt Administration**

The District purchased a radio console for the communications center in 2007. The total cost of \$117,600 was financed through a five year note with Ohio River Bank at an interest rate of 3.19%. As of December 31, 2007 the outstanding balance was \$95,756.

Southeast Ohio Emergency Medical Services District  
Management's Discussion and Analysis  
For the Years Ended December 31, 2007 and 2006  
Unaudited

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**Current Financial Related Activities**

The District is a medical transportation entity created to offer medical transportation for individuals needing medical and/or critical care attention. The District relies heavily on patient cash receipts and monies received from the contracts of the three primary participating counties. The District is constantly assessing the services they provide and acting to provide these services in the most cost effective manner possible.

**Contacting the Government's Financial Management**

This financial report is designed to provide our citizens, taxpayers, investors, and creditors with a general overview of the Government's finances and to reflect the District's accountability for the monies it receives. Questions concerning any of the information in this report or requests for additional information should be directed to Ms. Lee Fetterly, Fiscal Officer, Southeast Ohio Emergency Medical Services District, P.O. Box 527, Kerr, Ohio 45643.

SOUTHEAST OHIO EMERGENCY MEDICAL SERVICES DISTRICT  
 GALLIA COUNTY  
 STATEMENT OF NET ASSETS - CASH BASIS  
 DECEMBER 31, 2007 AND 2006

	2007	2006
<b>Assets:</b>		
<b>Current Assets:</b>		
Cash & Cash Equivalents	\$ 567,086	\$ 847,155
Total Assets	567,086	847,155
<b>Net Assets:</b>		
Unrestricted	567,086	847,155
Total Net Assets	\$ 567,086	\$ 847,155

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

SOUTHEAST OHIO EMERGENCY MEDICAL SERVICES DISTRICT  
GALLIA COUNTY  
STATEMENT OF CASH RECEIPTS, CASH DISBURSEMENTS, AND  
CHANGES IN NET CASH ASSETS  
FOR THE YEARS ENDED DECEMBER 31, 2007 AND 2006

	<u>2007</u>	<u>2006</u>
<b>Operating Cash Receipts</b>		
Charges for Services - Patient	\$ 3,586,545	\$ 3,690,660
Charges for Services - County	3,772,725	3,757,813
Tower Rental	39,529	34,699
Training	56,484	47,689
Miscellaneous	251,233	44,238
	<u>7,706,516</u>	<u>7,575,099</u>
Total Operating Cash Receipts		
<b>Operating Cash Disbursements</b>		
Salaries & Wages	6,330,488	5,723,748
Utilities	161,342	265,194
Insurance (other than health)	121,769	117,685
Capital Outlay	390,775	558,392
Other Operating Cash Disbursements	1,104,231	859,284
	<u>8,108,605</u>	<u>7,524,303</u>
Total Operating Cash Receipts		
Operating Income (Loss)	<u>(402,089)</u>	<u>50,796</u>
<b>Non-operating Cash Receipts (Disbursements):</b>		
Intergovernmental Receipts	1,466	-
Debt Proceeds	117,600	-
Interest	29,915	33,530
Note Principal	(21,844)	-
Note Interest	(5,117)	-
	<u>122,020</u>	<u>33,530</u>
Total Non-operating Cash Receipts (Disbursements):		
Changes in Net Cash Assets	(280,069)	84,326
Net Cash Assets, January 1	<u>847,155</u>	<u>762,829</u>
Net Cash Assets, December 31	<u>\$ 567,086</u>	<u>\$ 847,155</u>

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

**SOUTHEAST OHIO EMERGENCY MEDICAL SERVICES DISTRICT**  
**GALLIA COUNTY**  
**NOTES TO THE CASH-BASIS FINANCIAL STATEMENTS**  
**FOR THE FISCAL YEAR ENDED DECEMBER 31, 2007 AND 2006**

**1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

**A. Description of the Entity**

The Southeast Ohio Emergency Medical Services District, (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 was created under Section 307.05, Revised Code, with the following Counties: Athens, Jackson, Lawrence and Vinton. During 1997, Vinton County withdrew its membership. The District was organized on January 1, 1996, and operates under a nine member Board, which consists of three representatives from each county in the District. Emergency medical services are provided to each county under a contract agreement. Each county is billed on a monthly basis for the services provided to their county.

The significant accounting policies followed in the preparation of these financial statements is summarized below. 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.

As a result of the use of this cash basis of accounting, certain assets and their related revenues (such as accounts receivable and revenue for billed or provided services not yet collected) and certain liabilities and their related expenses (such as accounts payable and expenses for goods or services received but not yet paid, and accrued expenses and liabilities) are not recorded in these financial statements.

These statements adequately disclose material matters the Auditor of State prescribes.

**C. Basis of Presentation**

The District's basic financial statements consist of government-wide statements, including a statement of net cash assets and statement of cash receipts, cash disbursements, and changes in net cash assets that provide a more detailed level of financial information.

The District's government-wide financial statements are designed to provide readers with a broad overview of the District's finances, in a manner similar to a private-sector business.

**D. 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.

**SOUTHEAST OHIO EMERGENCY MEDICAL SERVICES DISTRICT  
GALLIA COUNTY  
NOTES TO THE CASH-BASIS FINANCIAL STATEMENTS  
FOR THE FISCAL YEAR ENDED DECEMBER 31, 2007 AND 2006**

**1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**

**E. Accumulated Leave**

In certain circumstances, such as leaving employment, employees are entitled to cash payment for unused leave. Unpaid leave is not reflected as a liability under the District's basis of accounting.

**2. DEPOSITS AND INVESTMENTS**

The District maintains a cash and investment pool that is available for use by all funds. The Ohio Revised Code prescribes allowable deposits and investments. Each fund's portion of this pool is displayed on the statement of net assets as "Equity in pooled cash and investments".

Deposits

Demand deposits are exposed to custodial risk or were covered by the Federal Deposit Insurance Corporation. Custodial credit risk is the risk that, in the event of bank failure, the District will not be able to recover deposits or collateral securities that are in the possession of an outside party. At December 31, 2007, the reported amount of the District's deposits was \$567,086 and the bank balance was \$808,478. Of the bank balance, \$266,477 was covered by federal depository insurance or by collateral held by the District's agent in the District's name, \$542,001 was covered by collateral held in the pledging bank's trust department, but not in the District's name. At December 31, 2006, the reported amount of the District's deposits was \$847,155 and the bank balance was \$849,634. Of the bank balance, \$281,163 was covered by federal depository insurance or by collateral held by the District's agent in the District's name, \$568,471 was covered by collateral held in the pledging bank's trust department, but not in the District's name.

The District has no deposit policy for custodial risk beyond the requirements of State statute. Ohio law requires that deposits be either insured or be protected by eligible securities pledged to and deposited either with the District or a qualified trustee by the financial institution as security for repayment, or by a collateral pool of eligible securities deposited with a qualified trustee and pledged to secure the repayment of all public monies deposited in the financial institution whose market value at all times shall be at least one hundred five percent of the deposits being secured.

**3. DEBT**

Changes in the City's long-term obligations during 2007 consist of the following:

Outstanding as of 01/01/06	Additions	Reductions	Outstanding as of 12/31/07	Amount due within one year
\$ -	\$ 117,600	\$ 21,844	\$ 95,756	\$ 26,961

In January 2007, the District borrowed \$117,600 from Ohio River Bank for the purchase of communication equipment. The bank note is for a period of five years.



**SOUTHEAST OHIO EMERGENCY MEDICAL SERVICES DISTRICT  
GALLIA COUNTY  
NOTES TO THE CASH-BASIS FINANCIAL STATEMENTS  
FOR THE FISCAL YEAR ENDED DECEMBER 31, 2007 AND 2006**

**3. DEBT (Continued)**

The annual requirements to amortize all debt outstanding as of December 31, 2007, including interest payments are scheduled as follows:

Year ended December 31,	Principal	Interest
2008	\$ 23,828	\$ 3,133
2009	24,722	2,239
2010	25,650	1,311
2011	21,556	353
	<u>\$ 95,756</u>	<u>\$ 7,036</u>

**4. RETIREMENT SYSTEMS**

All employees of the District participate in the Public Employees Retirement System of Ohio (OPERS). OPERS is a cost-sharing, multiple-employer plan. This plan provides retirement benefits, including post-retirement 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 2007 and 2006, OPERS members contributed 9.5 and 9.0 percent of their gross wages, respectively, and the District contributed an amount equal to 13.85 and 13.70 percent, respectively, of participants' gross salaries. The District has paid all contributions required through December 31, 2007.

**5. RISK MANAGEMENT**

The District is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; injuries to employees; and natural disasters. For fiscal year 2007 and 2006 the District contracted for the following insurance coverage:

General Liability, Public Officials' Wrongful Act Liability, Fleet Liability, Property, Electronic Equipment and Computers, Island Marine, Blanket Bond, Crime.

**6. LITIGATION**

The District is a defendant in two lawsuits. Although the outcome of the lawsuit is not presently determinable, it is the opinion of the District's management that resolution of these matters will not have a material financial effect on the District.

**CAUDILL & ASSOCIATES, CPA's**  
725 5<sup>th</sup> Street  
Portsmouth, Ohio 45662

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**Report on Internal Control Over Financial Reporting and on Compliance and Other Matters Based on an Audit of  
Financial Statements Performed in Accordance With *Government Auditing Standards***

Board of Trustees  
Southeast Ohio Emergency Medical Services District  
Gallia County  
3240 State Route 160  
Gallipolis, Ohio 45631

We have audited the financial statements of the business-type activities of the Southeast Ohio Emergency Medical Services District (the District) , as of and for the years ended December 31, 2007 and 2006, which collectively comprise the District's basic financial statements and have issued our report thereon dated February 29, 2008, wherein we noted the District uses a comprehensive basis of accounting other than generally accepted accounting principles. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States.

**Internal Control Over Financial Reporting**

In planning and performing our audit, we considered the District's internal control over financial reporting as a basis for designing our auditing procedures for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness on the District's internal control over financial reporting. Accordingly, we do not express an opinion on the effectiveness of the District's internal control over financial reporting.

Our consideration of internal control over financing reporting was for the limited purpose described in the preceding paragraph and would not necessarily identify all deficiencies in internal control over financial reporting that might be significant deficiencies or material weaknesses. However, as discussed below, we identified a deficiency in internal control over financial reporting that we consider to be a significant deficiency.

A control deficiency exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent or detect misstatements on a timely basis. A significant deficiency is a control deficiency, or combination of control deficiencies, that adversely affects the District's ability to initiate, authorize, record, process, or report financial data reliably in accordance with generally accepted accounting principles, such that there is more than a remote likelihood that a misstatement of the District's financial statements that is more than inconsequential will not be prevented or detected by the District's internal control. The results of our tests disclosed one instance of significant internal control deficiency that is required to be reported under *Government Auditing Standards*, which is described in the accompanying schedule of findings and responses as item No. 2007-001.

A material weakness is a significant deficiency, or combination of significant deficiencies, that results in more than a remote likelihood that a material misstatement of the financial statements will not be prevented or detected by the District's internal control.

Our consideration of the internal control over financial reporting was for the limited purpose described in the first paragraph of this section and would not necessarily identify all deficiencies in the internal control that might be significant deficiencies and, accordingly, would not necessarily disclose all significant deficiencies that are also considered to be material weaknesses. We consider the following deficiency described in the accompanying schedule of findings and responses to be a material weakness in internal control over financial reporting as item No. 2007-001.

Southeast Ohio Emergency Medical Services District  
Gallia County

Report on Internal Control Over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with *Government Auditing Standards*

Page 2

### **Compliance and Other Matters**

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 agreements, 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 no instance of noncompliance or other matters that is required to be reported under *Government Auditing Standards*.

The District's response to the finding identified in our audit is described in the accompanying schedule of findings and responses. We did not audit the District's response and, accordingly, we express no opinion on it.

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

*Caudill & Associates, CPAs*

Caudill & Associates, CPA's  
February 29, 2008

**Southeast Ohio Emergency Medical Services District**  
**Gallia County**  
*Schedule of Findings & Responses*  
*December 31, 2007 & 2006*

<b>FINDINGS RELATED TO THE FINANCIAL STATEMENTS REQUIRED TO BE REPORTED IN ACCORDANCE WITH GAGAS</b>
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***Finding No. 2007-001***

*Material Weakness – Failure to properly classify receipts and disbursements*

During testing, it was noted certain receipts and disbursements were not classified in the appropriate category. Additionally, there were several transfers between the District's bank accounts that were incorrectly recorded as revenue and expenses.

Failure to accurately record receipts and disbursements could result in financial statements being misstated. It could also hinder management's ability to monitor trends and identify potential issues timely.

The District should implement control procedures related to financial reporting that enable management to identify, prevent, detect, and correct potential misstatement in the financial statements and footnotes.

**Client Response:**

The District will implement necessary controls to assure financial statements are correctly stated.
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**Mary Taylor, CPA**  
Auditor of State

**SOUTHEAST OHIO EMERGENCY MEDICAL DISTRICT**

**GALLIA 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  
MAY 6, 2008**