

MINERAL-SANDY AMBULANCE DISTRICT
TUSCARAWAS COUNTY, OHIO
REPORT ON AUDIT OF
FINANCIAL STATEMENTS
JANUARY 1, 2003-
DECEMBER 31, 2004



**Auditor of State
Betty Montgomery**

Board of Trustees
Mineral Sandy Ambulance District
P.O. Box 454
Mineral City, OH 44656

We have reviewed the *Independent Auditor's Report* of the Mineral Sandy Ambulance District, Tuscarawas County, prepared by Stephen A. Tope, CPA LLC, for the audit period January 1, 2003 through December 31, 2004. 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.

The financial statements in the attached report are presented in accordance with a regulatory basis of accounting prescribed or permitted by the Auditor of State. Due to a February 2, 2005 interpretation from the American Institute of Certified Public Accountants (AICPA), modifications were required to the *Independent Auditor's Report* on your financial statements. While the Auditor of State does not legally require your government to prepare financial statements pursuant to Generally Accepted Accounting Principles (GAAP), the AICPA interpretation requires auditors to formally acknowledge that you did not prepare your financial statements in accordance with GAAP. The attached report includes an opinion relating to GAAP presentation and measurement requirements, but does not imply the statements are misstated under the non-GAAP regulatory basis. The *Independent Auditor's Report* also includes an opinion on the financial statements using the regulatory format the Auditor of State permits.

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 Ambulance District is responsible for compliance with these laws and regulations.

A handwritten signature in black ink that reads "Betty Montgomery".

BETTY MONTGOMERY
Auditor of State

November 7, 2005

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MINERAL-SANDY AMBULANCE DISTRICT
TUSCARAWAS COUNTY, OHIO
REPORT ON AUDIT OF
FINANCIAL STATEMENTS
JANUARY 1, 2003-
DECEMBER 31, 2004

FISCAL YEARS AUDITED UNDER
GAGAS: 2003/2004

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MINERAL-SANDY AMBULANCE DISTRICT
TUSCARAWAS COUNTY, OHIO

ELECTED OFFICIALS AS OF DECEMBER 31, 2004

<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	01/01/04-01/01/08	(A)	\$ 5,000
Debra K. Wine	EMS Chief	04/01/04-04/01/08	N/A	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

Stephen A. Tope, CPA
Tope Accounting & Business Services, LLC
P.O. Box 228 Kidron, Ohio 44636

September 6, 2005

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, 2004 & 2003. 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. These practices differ from accounting principles generally accepted in the United States of America (GAAP). Although I cannot reasonably determine the effects on the financial statements of the variances between these regulatory accounting practices and GAAP, I presume they are material.

Revisions to GAAP would require the District to reformat its financial statement presentation and make other changes effective for the year ended December 31, 2004. Instead of the combined funds the accompanying financial statements present for 2004, the revisions require presenting entity wide statements and also to present its larger funds separately for 2004. While the District does not follow GAAP, generally accepted auditing standards require me to include the following paragraph if the statements do not substantially conform to the new GAAP presentation requirements. The Auditor of State permits, but does not require governments to reformat their statements. The District has elected not to reformat its statements. Since the District does not use GAAP to measure financial statement amounts, the following paragraph does not imply the amounts reported are materially misstated under the accounting basis the Auditor of State permits. My opinion on the fair presentation of the amounts reported pursuant to its non-GAAP basis is in the second following paragraph.

In my opinion, because of the effects of the matter discussed in the preceding two paragraphs, the financial statements referred to above for the year ended December 31, 2004 do not present fairly, in conformity with accounting principles generally accepted in the United States of America, the financial position of the District as of December 31, 2004, or its changes in financial position or cash flows of its proprietary funds for the year then ended.

Also, 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, 2004 and 2003, and its combined cash receipts and disbursements for the years then ended on the accounting basis Note 1 describes.

The aforementioned revision to generally accepted accounting principles also requires the District to include Management's Discussion and Analysis for the year ended December 31, 2004. The District has not presented Management's Discussion and Analysis, which accounting principles generally accepted in the United States of America has determined is necessary to supplement, although not required to be part of, the financial statements.

In accordance with *Government Auditing Standards*, I have also issued my report dated September 6, 2005 on my consideration of the District's internal control over financial reporting and my tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements and other matters. While I did not opine on the internal control over financial reporting or on compliance, that report describes the scope of my testing of internal control over financial reporting and compliance, and the results of that testing. That report is an integral part of an audit performed in accordance with *Government Auditing Standards*. You should read it in conjunction with this report in assessing the results of my audit.

STEPHEN A. TOPE, CPA-Certified Public Accountant

MINERAL-SANDY AMBULANCE DISTRICT
TUSCARAWAS COUNTY, OHIO

STATEMENT OF CASH, INVESTMENTS, AND FUND CASH
BALANCES - ALL FUND TYPES
FOR THE YEARS ENDED DECEMBER 31, 2004 & 2003

ASSETS

	<u>2004</u>	<u>2003</u>
Cash and Cash Equivalents	<u>\$ 121,032</u>	<u>\$ 103,597</u>

FUND CASH BALANCES

	<u>2004</u>	<u>2003</u>
Governmental Fund Types:		
General Fund	\$ 121,032	\$ 103,597
Debt Service Fund	<u>0</u>	<u>0</u>
Total Fund Cash Balances	<u>\$ 121,032</u>	<u>\$ 103,597</u>

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

TOPE ACCOUNTING & BUSINESS SERVICES, LLC

MINERAL-SANDY AMBULANCE DISTRICT
TUSCARAWAS COUNTY, OHIO

STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND
CASH BALANCES - ALL GOVERNMENTAL FUND TYPES
FOR THE YEAR ENDED DECEMBER 31, 2004

	General	Debt Service	Total
<u>RECEIPTS:</u>			
Taxes	\$ 33,136	\$ 0	\$ 33,136
Charges for services	9,136	0	9,136
Intergovernmental	3,864	0	3,864
Interest	220	0	220
All other	8,104	0	8,104
 Total revenues	 54,460	 0	 54,460
 <u>DISBURSEMENTS:</u>			
General government	20,506	0	20,506
Public safety	6,155	0	6,155
Capital outlays	10,364	0	10,364
Debt Service:			
Note payment	0	0	0
 Total disbursements	 37,025	 0	 37,025
 Total receipts over disbursements	 17,435	 0	 17,435
 Fund balances, January 1, 2004	 103,597	 0	 103,597
	121,032	0	121,032
 Transfers in	 0	 0	 0
 Transfers out	 0	 0	 0
 Fund balances, December 31, 2004	 \$ 121,032	 \$ 0	 \$ 121,032

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

TOPE ACCOUNTING & BUSINESS SERVICES, LLC

MINERAL-SANDY AMBULANCE DISTRICT
TUSCARAWAS COUNTY, OHIO

STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND
CASH BALANCES - ALL GOVERNMENTAL FUND TYPES
FOR THE YEAR ENDED DECEMBER 31, 2003

	General	Debt Service	Total
<u>RECEIPTS:</u>			
Taxes	\$ 32,093	\$ 0	\$ 32,093
Charges for services	4,448	0	4,448
Intergovernmental	3,809	0	3,809
Interest	334	0	334
All other	12,999	0	12,999
 Total revenues	 53,683	 0	 53,683
 <u>DISBURSEMENTS:</u>			
General government	18,284	0	18,284
Public safety	10,564	0	10,564
Capital outlays	14,293	0	14,293
Debt Service:			
Note payment	0	0	0
 Total disbursements	 43,141	 0	 43,141
 Total receipts over disbursements	 10,542	 0	 10,542
 Fund balances, January 1, 2003	 84,416	 8,639	 93,055
	94,958	8,639	103,597
 Transfers in	 8,639	 0	 8,639
 Transfers out	 0	 (8,639)	 (8,639)
 Fund balances, December 31, 2003	 \$ 103,597	 \$ 0	 \$ 103,597

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

TOPE ACCOUNTING & BUSINESS SERVICES, LLC

MINERAL-SANDY AMBULANCE DISTRICT
TUSCARAWAS COUNTY, OHIO

NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2004 AND 2003

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, 2004 AND 2003

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.

MINERAL-SANDY AMBULANCE DISTRICT
TUSCARAWAS COUNTY, OHIO

NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2004 AND 2003

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>2004</u>	<u>2003</u>
Demand deposits	<u>\$ 121,033</u>	<u>\$ 103,597</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, 2004 and 2003 was as follows:

2004 Budgeted vs. Actual Receipts

<u>Fund Type</u>	<u>Budgeted Receipts</u>	<u>Actual Receipts</u>	<u>Variance</u>
General	\$ 35,805	\$ 54,460	\$ 18,655
Debt Service	<u>0</u>	<u>0</u>	<u>0</u>
Total	<u>\$ 35,805</u>	<u>\$ 54,460</u>	<u>\$ 18,655</u>

2004 Budgeted vs. Actual Budgetary Basis Expenditures

<u>Fund Type</u>	<u>Appropriation Authority</u>	<u>Budgetary Expenditures</u>	<u>Variance</u>
General	\$ 32,000	\$ 37,025	\$ (5,025)
Debt Service	<u>0</u>	<u>0</u>	<u>0</u>
Total	<u>\$ 32,000</u>	<u>\$ 37,025</u>	<u>\$ (5,025)</u>

MINERAL-SANDY AMBULANCE DISTRICT
TUSCARAWAS COUNTY, OHIO

NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2004 AND 2003

NOTE 3: BUDGETARY ACTIVITY (CONTINUED)

Budgetary activity for the years ended December 31, 2004 and 2003 was as follows:

2003 Budgeted vs. Actual Receipts

<u>Fund Type</u>	<u>Budgeted Receipts</u>	<u>Actual Receipts</u>	<u>Variance</u>
General	\$ 43,724	\$ 62,322	\$ 18,598
Debt Service	<u>0</u>	<u>0</u>	<u>0</u>
Total	<u>\$ 43,724</u>	<u>\$ 62,322</u>	<u>\$ 18,598</u>

2003 Budgeted vs. Actual Budgetary Basis Expenditures

<u>Fund Type</u>	<u>Appropriation Authority</u>	<u>Budgetary Expenditures</u>	<u>Variance</u>
General	\$ 33,000	\$ 43,141	\$ (10,141)
Debt Service	<u>0</u>	<u>8,639</u>	<u>(8,639)</u>
Total	<u>\$ 33,000</u>	<u>\$ 51,780</u>	<u>\$ (18,780)</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 District.

MINERAL-SANDY AMBULANCE DISTRICT
TUSCARAWAS COUNTY, OHIO

NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2004 AND 2003

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 2004 and 2003 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, 2004.

NOTE 6: 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	\$ 250 (comprehensive)
Bodily Injury-per accident	500,000	500 (collision)
Property Damage	100,000	0
Medical Payment	1,000	0
General Aggregate Limit:		
Products	2,000,000	0
Personal & Advertising	1,000,000	0
Fire Damage-per fire	25,000	0
Inland Marine	18,442	500
Public Officials Liability	500,000	2,500
Emergency Medical Technicians	500,000	0

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

Stephen A. Tope, CPA
Tope Accounting & Business Services, LLC
P.O. Box 228 Kidron, Ohio 44636

September 6, 2005

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

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, 2004 and 2003, and have issued my report thereon dated September 6, 2005 wherein I noted the District followed accounting practices the Auditor of State prescribed rather than accounting principles generally accepted in the United States of America. 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.

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 an instance of noncompliance that is required to be reported under Government Auditing Standards on the accompanying Schedule of Findings.

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-Certified Public Accountant

MINERAL-SANDY AMBULANCE DISTRICT
TUSCARAWAS COUNTY, OHIO

SCHEDULE OF FINDINGS
DECEMBER 31, 2004 AND 2003

NONCOMPLIANCE CITATION

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

During the fiscal year ended December 31, 2004, the District expended \$5,025 in excess of appropriations for the year. During the fiscal year ended December 31, 2003, the District expended \$18,780 in excess of appropriations for the year.

MINERAL-SANDY AMBULANCE DISTRICT
TUSCARAWAS COUNTY, OHIO

STATUS OF PRIOR AUDIT'S CITATIONS AND RECOMMENDATIONS

The prior audit report, as of December 31, 2002 and 2001 did not include material citations or recommendations.



**Auditor of State
Betty Montgomery**

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**MINERAL SANDY 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
APRIL 17, 2006**