

**Community Improvement Corporation of Jackson County**

Financial Statements

December 31, 2001

Adams, Tope & Associates, Inc.  
*Certified Public Accountants*  
210 Pearl St.  
Jackson, OH 45640





**Auditor of State  
Betty Montgomery**

Board of Trustees  
Community Improvement Corporation of Jackson County  
PO Box 506  
Jackson, Ohio 45640

We have reviewed the Independent Auditor's Report of the Community Improvement Corporation of Jackson County prepared by Adams, Tope & Associates, Inc., 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 Community Improvement Corporation of Jackson County is responsible for compliance with these laws and regulations.

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

BETTY MONTGOMERY  
Auditor of State

June 1, 2004

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## Table of Contents

Independent Auditor's Report	3-4
Balance Sheet	5
Statement of Activities & Net Assets	6
Statement of Cash Flows	7
Notes to the Financial Statements	8-9
List of Officers & Trustees	10
Report on Compliance and on Internal Control over Financial Reporting Based on an Audit of Financial Statements Performed In Accordance with <i>Governmental Auditing Standards</i>	11-12

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# ADAMS, TOPE & ASSOCIATES, INC.

Certified Public Accountants

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210 Pearl Street  
Jackson, Ohio 45640  
Telephone (740) 286-1063      Facsimile (740) 286-1052  
(740) 286-3002                  EMail: ATCPAS@AOL.COM

## INDEPENDENT AUDITOR'S REPORT

Board of Trustees  
Community Corporation of Jackson County  
Jackson, OH 45640

We have audited the accompanying balance sheet of Community Improvement Corporation of Jackson County (a nonprofit corporation) as of December 31, 2001, and the related statement of activities and net assets and statement of cash flows for the year then ended. These financial statements are the responsibility of the company'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 standards applicable to financial audits contained in *Governmental Auditing Standards* issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain a 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.

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of Community Improvement Corporation of Jackson County at December 31, 2001, and the changes in its net assets and its cash flows for the year then ended in conformity with accounting principles generally accepted in the United States of America.

In accordance with *Government Auditing Standards*, we have also issued a report dated November 4, 2002, on our consideration of Community Improvement Corporation of

Jackson County'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.

Adams, Tope, & Associates, Inc.  
Nov. 4, 2002

COMMUNITY IMPROVEMENT CORPORATION OF JACKSON COUNTY

Balance Sheet  
As of December 31, 2001

ASSETS

Current Assets:

Cash In Bank (Checking Acct National City Bank)	1,382	
Cash in Bank (Savings Acct Ohio Valley Bank)	<u>98,082</u>	99,464
Certificates of Deposit		127,113
Accounts Receivable (Meridian Automotive Systems)		<u>833</u>
Total Current Assets		227,410

Fixed Assets:

Land	95,999	
Building (Meridian)	2,354,832	
Railroad Siding	16,763	
Paved Road & Lots	99,534	
Air Compressor & Boiler	63,621	
Meridian Fuel Storage	132,000	
Less Reserve for Depreciation	<u>(1,968,055)</u>	
Total Fixed Assets		<u>794,694</u>

Total Assets		<u>1,022,104</u>
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LIABILITIES AND NET ASSETS

Current Liabilities:

4% Bonds Payable	650	
Accrued Interest on Bonds	<u>103</u>	753
Accounts Payable (Jackson CIC)		<u>250</u>
Total Current Liabilities		<u>1,003</u>

Total Liabilities		1,003
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Net Assets:

Unrestricted Net Assets		<u>1,021,101</u>
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Total Liabilities & Net Assets		<u>1,022,104</u>
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See Independent Auditor's Report  
The accompanying notes are an integral part of these financial statements.



COMMUNITY IMPROVEMENT CORPORATION OF JACKSON COUNTY  
Statement of Activities and Accumulated Net Assets  
For the year ended December 31, 2001

Revenue:

Rent Income – Meridian Automotive Systems 10,000

Operating Expenses:

Depreciation 24,478

Auditing Fee 250

Total Operating Expenses 24,728

Net Operating Income (14,728)

Other Income & Expenses:

Interest Income 10,359

Donations (None)

Net Other Income (Expenses) 10,359

Change in Net Assets (4,369)

Beginning of Year Net Assets 1,025,470

End of Year Net Assets 1,021,101

See Independent Auditor's Report

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

COMMUNITY IMPROVEMENT CORPORATION OF JACKSON COUNTY  
Statement of Cash Flows  
For the Year Ended December 31, 2001

Cash Flows from Operating Activities:		
(Decrease) Increase in Net Assets		(4,369)
Adjustments to reconcile Change in Net Assets to Net Cash Provided by Operating Activities:		
Depreciation	24,478	
(Increase) Decrease in Certificate of Deposit	(113)	
(Increase) Decrease in Accounts Receivable	(833)	
Increase (Decrease) in Accounts Payable	<u>250</u>	<u>23,782</u>
Net Cash Provided by (Used by) Operating Activities		19,413
Cash Flows from Investing Activities:		
Proceeds from sale of right-a-way to State of Ohio to widen State Route 93	<u>12,860</u>	
Net Cash Provided by (Used by) Investing Activities		<u>12,860</u>
Net Increase (Decrease) in Cash		32,273
Cash at Beginning of Year		<u>67,191</u>
Cash at End of Year		<u>99,464</u>

See Independent Auditor's Report  
The accompanying notes are an integral part of these financial statements.

# COMMUNITY IMPROVEMENT CORPORATION OF JACKSON COUNTY

## Notes to the Financial Statements

### **Note 1.**

#### Summary of Significant Accounting Policies and Organizational Information:

##### Nature of Activities:

Community Improvement Corporation of Jackson County is a nonprofit corporation incorporated to improve the community by helping to create jobs for the County of Jackson Ohio. It does this through ownership and rental of business property to employers who otherwise would not be employers.

##### Fiscal Year:

The fiscal year begins January 1 of each year and the income and expense accounts are closed on an annual basis.

##### Estimates:

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect certain reported amounts and disclosures. Accordingly, actual results could differ from these estimates.

##### Property and Depreciation:

All property is recorded at cost and depreciation of fixed assets is determined over the useful life of the individual asset by either the straight-line or declining balance methods. For acquisitions and disposals the actual number of months is used.

##### Accounting Method:

The accrual basis of accounting is employed which recognizes revenue and the related assets when earned rather than when received, and expenses and liabilities when incurred rather than when the obligations are paid.

##### Federal Income Tax:

The corporation is a tax-exempt corporation under Section 501 (c) (6) of the Internal Revenue Code. The corporation is classified as an organization other than a private foundation.

##### Cash and Cash Equivalents:

Cash and Cash Equivalents include cash accounts and highly liquid investments with an initial maturity of three months or less. Fair value approximates carrying amounts.



COMMUNITY IMPROVEMENT CORPORATION OF JACKSON COUNTY

Notes to Financial Statements (continued)

**Note 2. Certificates of Deposit:**

This account represents certificates of deposit which is summarized below:

<u>Issuer</u>	<u>Original Issue Date</u>	<u>Current Amount</u>	<u>Rate</u>	<u>Maturity Date</u>
Ohio Valley Bank	10-24-01	120,000	3.2%	11-24-02
National City Bank	02-21-00	5,000	6.37%	08-21-02
Oak Hill Banks	11-29-00	2,113	5.68%	05-29-02

**Note 3. 4% Bonds Payables:**

This account consists of three unpaid debentures from the 4% Series issued August 14, 1964. They are unpaid because the holders cannot be reached and they have not presented the bonds for payment. Their maturity dates and values are as follows:

12/15/65 - \$100; 12/15/68 - \$500; 12/15/69 - \$50. Total = \$650

**Note 4. Long-term Lease:**

In 1965 the organization entered into a long-term lease arrangement with Goodyear Tire & Rubber Company to construct a building on East Main Street, Jackson, OH. The lease became effective with completion of the building (June 1, 1996). The lease calls for an initial term of 5 years with up to 9 renewals of 5 years each. The final maturity date of the lease is May 31, 2016. The lease has been assigned a number of times and Meridian Automotive Systems is the present lessee. The lease calls for annual rental payments of \$ 10,000. From now until final maturity lessee has the option to purchase the property for the sum of \$ 200,000 plus the unamortized costs of any additions made to the plant subsequent to the initial construction. The organization has been informed by the lessee that it has no plans to exercise its option to purchase.

**Note 5. Unrestricted Net Assets:**

There are no limits on the organizations use of unrestricted net assets for loan covenants or board designated endowments. The assets may be used in any manner consistent with the purposes of the organization, which are to improve the community.

**COMMUNITY IMPROVEMENT CORPORATION OF JACKSON COUNTY**  
 FEIN 31-6057329

**OFFICERS & TRUSTEES 12/31/2001**

<u>Name</u>	<u>Employed By</u>	<u>Position</u>
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**OFFICERS & TRUSTEES 12/31/2001**

<u>Name</u>	<u>Employed By</u>	<u>Position</u>
Harold A. Howe (Pres. & Treas.)	Ohio Valley Fin. Services	President
Alan Stockmeister (V. Pres.)	Self	Contractor
Barry L. Smith (Secretary)	Self	Attorney
Greg Fields	Dallas Automotive Group	Owner
Dan Morrow	Coll Auto Sales	Manager
Phyllis Handley	Retired	Deputy Recorder
John Jones	Milton Banking Co.	Vice President
Dwight S. Shumate	Self	Dentist
John T. Evans	City of Jackson	Mayor
Jimmie L. Moore	Self	CPA
John E. Roderick, Jr. (R.S.V.P.)	Retired	Director

THE ABOVE LISTED OFFICERS AND TRUSTEES ARE ALL RESIDENTS OF JACKSON, OHIO 45640.



# ADAMS, TOPE & ASSOCIATES, INC.

Certified Public Accountants

210 Pearl Street  
Jackson, Ohio 45640  
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(740) 286-3002                  EMail: ATCPAS@AOL.COM

## REPORT ON COMPLIANCE AND ON INTERNAL CONTROL OVER FINANCIAL REPORTING BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH *GOVERNMENT AUDITING STANDARDS*

Board of Trustees  
Community Improvement Corporation of Jackson County  
Jackson, OH 45640

We have audited the financial statements of Community Improvement Corporation of Jackson County (a nonprofit organization) as of and for the year ended December 31, 2001, and issued our report thereon dated November 4, 2002. We conducted our audit 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 Community Improvement Corporation of Jackson County'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 no instances of noncompliance that are required to be reported under Government Auditing Standards.

### Internal Control over Financial Reporting

In planning and performing our audit, we considered Community Improvement Corporation of Jackson County'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. Our consideration of the internal control over financial reporting would not necessarily disclose all matters in the internal control over financial reporting that might be a 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 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.

We noted no matters involving the internal control over financial reporting and its operation that we consider to be material weaknesses.

This report is intended solely for the information and use of the audit committee, management, others within the organization and is not intended to be and should not be used by anyone other than these specified parties.

*Adams, Tope & Associates, Inc.*

Adams, Tope, & Associates, Inc.

Jackson, OH 45640

November 4, 2002

**Community Improvement Corporation of Jackson County**

Financial Statements

December 31, 2002

Adams, Tope & Associates, Inc.  
*Certified Public Accountants*  
210 Pearl St.  
Jackson, OH 45640

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## Table of Contents

Independent Auditor's Report	3-4
Balance Sheet	5
Statement of Activities & Net Assets	6
Statement of Cash Flows	7
Notes to the Financial Statements	8-9
List of Officers & Trustees	10
Report on Compliance and on Internal Control over Financial Reporting Based on an Audit of Financial Statements Performed In Accordance with <i>Governmental Auditing Standards</i>	11-12

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Certified Public Accountants

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## INDEPENDENT AUDITOR'S REPORT

Board of Trustees  
Community Corporation of Jackson County  
Jackson, OH 45640

We have audited the accompanying balance sheet of Community Improvement Corporation of Jackson County (a nonprofit corporation) as of December 31, 2002, and the related statement of activities and net assets and statement of cash flows for the year then ended. These financial statements are the responsibility of the company'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 standards applicable to financial audits contained in *Governmental Auditing Standards* issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain a 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.

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of Community Improvement Corporation of Jackson County at December 31, 2002, and the changes in its net assets and its cash flows for the year then ended in conformity with accounting principles generally accepted in the United States of America.

In accordance with *Government Auditing Standards*, we have also issued a report dated November 7, 2003, on our consideration of Community Improvement Corporation of

Jackson County'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.

*Adams, Tope & Associates, Inc.*

Adams, Tope, & Associates, Inc.  
Nov. 7, 2003

COMMUNITY IMPROVEMENT CORPORATION OF JACKSON COUNTY

Balance Sheet  
As of December 31, 2002

ASSETS

Current Assets:

Cash on Hand	473	
Cash In Bank (Checking Acct, National City Bank)	1,382	
Cash in Bank (Savings Acct, Ohio Valley Bank)	<u>79,050</u>	80,905
Certificates of Deposit		127,202
Accounts Receivable (Meridian Automotive Systems)		<u>833</u>
Total Current Assets		<u>208,940</u>

Fixed Assets:

Land	95,999	
Building (Meridian)	2,354,832	
Railroad Siding	16,763	
Paved Road & Lots	99,534	
Air Compressor & Boiler	63,621	
Meridian Fuel Storage	132,000	
Less Reserve for Depreciation	<u>(1,991,685)</u>	
Total Fixed Assets		<u>771,064</u>

Total Assets		<u><u>980,004</u></u>
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LIABILITIES AND NET ASSETS

Current Liabilities:

4% Bonds Payable	650	
Accrued Interest on Bonds	<u>103</u>	753
Accounts Payable (Jackson CIC & Adams, Tope)		<u>500</u>
Total Current Liabilities		<u>1,253</u>

Total Liabilities		1,253
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Net Assets:

Unrestricted Net Assets		<u>978,751</u>
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Total Liabilities & Net Assets		<u><u>980,004</u></u>
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See Independent Auditor's Report

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

COMMUNITY IMPROVEMENT CORPORATION OF JACKSON COUNTY  
Statement of Activities and Accumulated Net Assets  
For the year ended December 31, 2002

Revenue:

Rent Income – Meridian Automotive Systems	10,000
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Operating Expenses:

Depreciation	23,630
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Auditing Fee	<u>250</u>
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Total Operating Expenses	<u>23,880</u>
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Net Operating Income	(13,880)
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Other Income & Expenses:

Interest Income	6,530
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Donations	<u>(35,000)</u>
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Net Other Income (Expenses)	<u>(28,470)</u>
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Change in Unrestricted Net Assets	(42,350)
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Beginning of Year Unrestricted Net Assets	<u>1,021,101</u>
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End of Year Unrestricted Net Assets	<u>978,751</u>
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See Independent Auditor's Report

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



COMMUNITY IMPROVEMENT CORPORATION OF JACKSON COUNTY  
Statement of Cash Flows  
For the Year Ended December 31, 2002

Cash Flows from Operating Activities:	
(Decrease) Increase in Net Assets	(42,350)
Adjustments to reconcile Change in Net Assets to Net Cash Provided by Operating Activities:	
Depreciation	23,630
(Increase) Decrease in Certificate of Deposit	( 89)
Increase (Decrease) in Accounts Payable	<u>250</u>
Net Cash Provided by (Used by) Operating Activities	<u>(18,559)</u>
Cash Flows from Investing Activities:	<u>(None)</u>
Net Increase (Decrease) in Cash	(18,559)
Cash at Beginning of Year	<u>99,464</u>
Cash at End of Year	<u><u>80,905</u></u>

See Independent Auditor's Report  
The accompanying notes are an integral part of these financial statements.

# COMMUNITY IMPROVEMENT CORPORATION OF JACKSON COUNTY

## Notes to the Financial Statements

### **Note 1.**

#### Summary of Significant Accounting Policies and Organizational Information:

##### Nature of Activities:

Community Improvement Corporation of Jackson County is a nonprofit corporation incorporated to improve the community by helping to create jobs for the County of Jackson Ohio. It does this through ownership and rental of business property to employers who otherwise would not be employers.

##### Fiscal Year:

The fiscal year begins January 1 of each year and the income and expense accounts are closed on an annual basis.

##### Estimates:

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect certain reported amounts and disclosures. Accordingly, actual results could differ from these estimates.

##### Property and Depreciation:

All property is recorded at cost and depreciation of fixed assets is determined over the useful life of the individual asset by either the straight-line or declining balance methods. For acquisitions and disposals the actual number of months is used.

##### Accounting Method:

The accrual basis of accounting is employed which recognizes revenue and the related assets when earned rather than when received, and expenses and liabilities when incurred rather than when the obligations are paid.

##### Federal Income Tax:

The corporation is a tax-exempt corporation under Section 501 (c) (6) of the Internal Revenue Code. The corporation is classified as an organization other than a private foundation.

##### Cash and Cash Equivalents:

Cash and Cash Equivalents include cash accounts and highly liquid investments with an initial maturity of three months or less. Fair value approximates carrying amounts.

COMMUNITY IMPROVEMENT CORPORATION OF JACKSON COUNTY

Notes to Financial Statements (continued)

**Note 2. Certificates of Deposit:**

This account represents certificates of deposit which is summarized below:

<u>Issuer</u>	<u>Original Issue Date</u>	<u>Current Amount</u>	<u>Rate</u>	<u>Maturity Date</u>
Ohio Valley Bank	12-06-02	120,000	2.23%	03-06-04
National City Bank	08-21-02	5,000	2.75%	02-21-05
Oak Hill Banks	05-29-02	2,202	2.72%	11-29-03

**Note 3. 4% Bonds Payables:**

This account consists of three unpaid debentures from the 4% Series issued August 14, 1964. They are unpaid because the holders cannot be reached and they have not presented the bonds for payment. Their maturity dates and values are as follows:

12/15/65 - \$100; 12/15/68 - \$500; 12/15/69 - \$50. Total = \$650

**Note 4. 2002 Donations:**

These consisted of two donations as follows: \$10,000 to the County of Jackson, Ohio, to aid in demolition of old Sheriff's building to provide parking area for county office visitors & employees; \$25,000 to Jackson Area YMCA to aid in the purchase of fire equipment, paint the facility, and blacktop the parking area & drives.

**Note 5. Long-term Lease:**

In 1965 the organization entered into a long-term lease arrangement with Goodyear Tire & Rubber Company to construct a building on East Main Street, Jackson, OH. The lease became effective with completion of the building (June 1, 1996). The lease calls for an initial term of 5 years with up to 9 renewals of 5 years each. The final maturity date of the lease is May 31, 2016. The lease has been assigned a number of times and Meridian Automotive Systems is the present lessee. The lease calls for annual rental payments of \$ 10,000. From now until final maturity lessee has the option to purchase the property for the sum of \$ 200,000 plus the unamortized costs of any additions made to the plant subsequent to the initial construction. The organization has been informed by the lessee that it has no plans to exercise its option to purchase.

**Note 6. Unrestricted Net Assets:**

There are no limits on the organizations use of unrestricted net assets for loan covenants or board designated endowments. The assets may be used in any manner consistent with the purposes of the organization, which are to improve the community.



**COMMUNITY IMPROVEMENT CORPORATION OF JACKSON COUNTY**  
FEIN 31-6057329

**OFFICERS & TRUSTEES 12/31/2002**

<u>Name</u>	<u>Employed By</u>	<u>Position</u>
Harold A. Howe (Pres. & Treas.)	Ohio Valley Fin. Services	President
Alan Stockmeister (V. Pres.)	Self	Contractor
Barry L. Smith (Secretary)	Self	Attorney
Greg Fields	Dallas Automotive Group	Owner
Dan Morrow	Coll Auto Sales	Manager
Phyllis Handley	Retired	Deputy Recorder
John Jones	Milton Banking Co.	Vice President
Dwight S. Shumate	Self	Dentist
John T. Evans	City of Jackson	Mayor
Jimmie L. Moore	Self	CPA
John E. Roderick, Jr. (R.S.V.P.)	Retired	Director

THE ABOVE LISTED OFFICERS AND TRUSTEES ARE ALL RESIDENTS OF JACKSON, OHIO 45640.





# ADAMS, TOPE & ASSOCIATES, INC.

Certified Public Accountants

210 Pearl Street  
Jackson, Ohio 45640  
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## REPORT ON COMPLIANCE AND ON INTERNAL CONTROL OVER FINANCIAL REPORTING BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH *GOVERNMENT AUDITING STANDARDS*

Board of Trustees  
Community Improvement Corporation of Jackson County  
Jackson, OH 45640

We have audited the financial statements of Community Improvement Corporation of Jackson County (a nonprofit organization) as of and for the year ended December 31, 2002, and issued our report thereon dated November 7, 2003. We conducted our audit 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 Community Improvement Corporation of Jackson County'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 no instances of noncompliance that are required to be reported under Government Auditing Standards.

### Internal Control over Financial Reporting

In planning and performing our audit, we considered Community Improvement Corporation of Jackson County'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. Our consideration of the internal control over financial reporting would not necessarily disclose all matters in the internal control over financial reporting that might be a 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 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. We noted no matters involving the internal control over financial reporting and its operation that we consider to be material weaknesses.

This report is intended solely for the information and use of the audit committee, management, others within the organization and is not intended to be and should not be used by anyone other than these specified parties.

*Adams, Tope & Associates, Inc.*

Adams, Tope, & Associates, Inc.  
Jackson, OH 45640  
November 7, 2003



**Auditor of State  
Betty Montgomery**

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800-282-0370

Facsimile 614-466-4490

**COMMUNITY IMPROVEMENT CORPORATION OF JACKSON COUNTY**

**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  
JUNE 15, 2004**