



**Auditor of State
Betty Montgomery**

**METROPOLITAN EDUCATIONAL COUNCIL
FRANKLIN COUNTY**

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Auditor of State Betty Montgomery

INDEPENDENT ACCOUNTANTS' REPORT

Metropolitan Educational Council
Franklin County
2100 Citygate Drive
Columbus, Ohio 43219

To the Governing Board:

We have audited the accompanying financial statements of the Metropolitan Educational Council, Franklin County, Ohio, (the Council) as of and for the year ended June 30, 2004. These financial statements are the responsibility of the Council's management. Our responsibility is to express an opinion on these financial statements based on our audit.

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

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

In our opinion, the financial statements referred to above present fairly, in all material respects, the combined fund cash balances and reserves for encumbrances of the Council as of June 30, 2004, and its combined cash receipts and disbursements for the year then ended on the basis of accounting described in Note 1.

As described in Note 7, the Council reclassified certain assets from internal service funds to agency funds as of July 1, 2003.

In accordance with *Government Auditing Standards*, we have also issued our report dated August 31, 2004, on our consideration of the Council'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.

The accompanying federal awards receipts and expenditures schedule is presented for additional analysis as required by U.S. Office of Management and Budget Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*, and is not a required part of the financial statements. We subjected this information to the auditing procedures applied in the audit of the financial statements. In our opinion, it is fairly stated, in all material respects, in relation to the financial statements taken as a whole.

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This report is intended solely for the information and use of the audit committee, management, the Governing Board 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.

A handwritten signature in black ink that reads "Betty Montgomery". The signature is written in a cursive, flowing style.

Betty Montgomery
Auditor of State

August 31, 2004

**METROPOLITAN EDUCATIONAL COUNCIL
FRANKLIN COUNTY**

**COMBINED STATEMENT OF CASH RECEIPTS, CASH DISBURSEMENTS, AND
CHANGES IN FUND CASH BALANCES - ALL GOVERNMENTAL FUND TYPES
FOR THE YEAR ENDED JUNE 30, 2004**

	<u>Governmental Fund Types</u>		Totals (Memorandum Only)
	<u>General</u>	<u>Special Revenue</u>	
Cash Receipts:			
Earnings on Investments	\$ 12,603	\$ -	\$ 12,603
Intergovernmental Receipts	-	1,503,188	1,503,188
Membership Dues	133,566	-	133,566
Administrative Fees	270,778	-	270,778
Miscellaneous	100,431	-	100,431
	<u>517,378</u>	<u>1,503,188</u>	<u>2,020,566</u>
Total Cash Receipts			
	<u>517,378</u>	<u>1,503,188</u>	<u>2,020,566</u>
Cash Disbursements:			
Personal Services	275,885	-	275,885
Purchased Services	64,542	226,544	291,086
Supplies and Materials	5,395	39,624	45,019
Miscellaneous	120,475	952,601	1,073,076
Capital Outlay	9,773	328,382	338,155
	<u>476,070</u>	<u>1,547,151</u>	<u>2,023,221</u>
Total Cash Disbursements			
	<u>476,070</u>	<u>1,547,151</u>	<u>2,023,221</u>
Total Receipts Over/(Under) Disbursements	41,308	(43,963)	(2,655)
Fund Cash Balances, July 1	<u>492,284</u>	<u>119,951</u>	<u>612,235</u>
Fund Cash Balances, June 30	<u>\$ 533,592</u>	<u>\$ 75,988</u>	<u>\$ 609,580</u>
Reserves for Encumbrances, June 30	<u>\$ 2,275</u>	<u>\$ 15,554</u>	<u>\$ 17,829</u>

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

**METROPOLITAN EDUCATIONAL COUNCIL
FRANKLIN COUNTY**

**COMBINED STATEMENT OF CASH RECEIPTS, CASH DISBURSEMENTS, AND
CHANGES IN FUND CASH BALANCES - INTERNAL SERVICE AND AGENCY FUNDS
FOR THE YEAR ENDED JUNE 30, 2004**

	<u>Internal Service</u>	<u>Agency</u>	<u>Totals (Memorandum Only)</u>
Operating Cash Receipts:			
Charges for Services:			
Computer Services	\$ 2,999,574	\$ -	\$ 2,999,574
Total Operating Cash Receipts	<u>2,999,574</u>	<u>-</u>	<u>2,999,574</u>
Operating Cash Disbursements:			
Personal Services	1,158,740	-	1,158,740
Contractual Services	1,925,196	-	1,925,196
Supplies and Materials	286,530	-	286,530
Miscellaneous	41,068	-	41,068
Capital Outlay	69,340	-	69,340
Total Operating Cash Disbursements	<u>3,480,874</u>	<u>-</u>	<u>3,480,874</u>
Operating Loss	<u>(481,300)</u>	<u>-</u>	<u>(481,300)</u>
Non-Operating Cash Receipts:			
Earnings on Investments	25,572	1,388	26,960
Intergovernmental Receipts	974,844	-	974,844
Local Sources - Equipment and Maintenance	56,715	-	56,715
Miscellaneous Receipts:			
Insurance	-	6,234,592	6,234,592
Self-Help Gas Program	-	14,306,888	14,306,888
Other Miscellaneous Receipts	16,631	-	16,631
Total Non-Operating Cash Receipts	<u>1,073,762</u>	<u>20,542,868</u>	<u>21,616,630</u>
Non-Operating Cash Disbursements:			
Contractual Services	-	20,510,273	20,510,273
Miscellaneous	70,083	-	70,083
Total Non-Operating Cash Disbursements	<u>70,083</u>	<u>20,510,273</u>	<u>20,580,356</u>
Net Receipts Over Disbursements	522,379	32,595	554,974
Fund Cash Balances, July 1 (restated)	<u>2,227,907</u>	<u>589,919</u>	<u>2,817,826</u>
Fund Cash Balances, June 30	<u>\$ 2,750,286</u>	<u>\$ 622,514</u>	<u>\$ 3,372,800</u>
Reserve for Encumbrances, June 30	<u>\$ 95,514</u>	<u>\$ 643,081</u>	<u>\$ 738,595</u>

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

**METROPOLITAN EDUCATIONAL COUNCIL
FRANKLIN COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS
JUNE 30, 2004**

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. Description of the Entity

The Metropolitan Educational Council, Franklin County, Ohio, (the Council) is a not-for-profit regional council of governments established under Chapter 167 of the Ohio Revised Code. The regional council of governments is directed by a twenty-six member Governing Board. The regional council of governments provides educational services to the youth and adults in Franklin County and surrounding areas by the cooperative action of the membership.

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

B. Basis of Accounting

These financial statements follow the basis of accounting prescribed or permitted by the Auditor of State, which is similar to the cash receipts and disbursements basis of accounting. Receipts are recognized when received in cash rather than when earned, and disbursements are recognized when paid rather than when a liability is incurred. Budgetary presentations report budgetary expenditures when a commitment is made (i.e., when an encumbrance is approved).

These statements include adequate disclosure of material matters, as prescribed or permitted by the Auditor of State.

C. Cash and Investments

The investment in STAR Ohio (the State Treasurer's investment pool) is valued at share values reported by the State Treasurer.

Investments are reported as assets. Accordingly, purchases of investments are not recorded as disbursements, and sales of investments are not recorded as receipts. Gains or losses at the time of sale are recorded as receipts or disbursements, respectively.

D. Fund Accounting

The Council uses fund accounting to segregate cash and investments that are restricted as to use. The Council classifies its funds into the following types:

1. General Fund

The General Fund is the general operating fund. It is used to account for all financial resources except those required to be accounted for in another fund.

2. Special Revenue Funds

These funds are used to account for proceeds from specific sources (other than from trusts) that are restricted to expenditure for specific purposes. The Council had the following significant Special Revenue Funds:

**METROPOLITAN EDUCATIONAL COUNCIL
FRANKLIN COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS
JUNE 30, 2004
(Continued)**

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

D. Fund Accounting (Continued)

2. Special Revenue Funds (Continued)

FCC E-Rate Grant Fund – The Federal Communications Commission (FCC) adopted a universal service order to implement the Telecommunications Act of 1996. This fund receives monies in accordance with that Act.

LSTA Grant Fund (Federal) – This fund receives federal monies under the Library Services Technology Act to consolidate Federal library service programs.

3. Internal Service Funds

These funds account for the financing of goods or services provided by one department or agency to other departments or agencies of a government, or to other governments, on a cost reimbursement basis. The Council had the following significant Internal Service Fund:

Data Processing Fund – This fund receives charges for services from members to cover the costs of providing data processing services.

4. Fiduciary Funds (Agency Funds)

These funds are used to account for resources for which the Council is acting in an agency capacity. The Board had the following significant Fiduciary Funds:

Self-Help Gas Program – This fund receives monies for utility services provided by Energy USA-TPC. Collections are then remitted to Energy USA on a monthly basis.

Insurance Fund – This fund receives monies for insurance services by various providers. Collections are then remitted to the appropriate provider on a monthly basis.

E. Budgetary Process

The Ohio Revised Code does not require Councils of Government to follow budgetary requirements, however, the Council budgets each fund annually.

1. Appropriations

Although not required by the Ohio Revised Code, the Council practices that budgetary expenditures (that is, disbursements and encumbrances) may not exceed appropriations at the fund, function or object level of control. The Council annually adopts appropriation measures and subsequent amendments.

2. Encumbrances

Although not required by the Ohio Revised Code, the Council reserves (encumbers) appropriations when individual commitments are made. Encumbrances outstanding at year end are carried over, and need not be reappropriated.

A summary of 2004 budgetary activity appears in Note 3.

**METROPOLITAN EDUCATIONAL COUNCIL
FRANKLIN COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS
JUNE 30, 2004
(Continued)**

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

F. 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.

G. Accumulated Leave

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

2. EQUITY IN POOLED CASH AND INVESTMENTS

The Council maintains a cash and investments pool used by all funds. The Ohio Revised Code prescribes allowable deposits and investments. The carrying amount of cash and investments at June 30 was as follows:

	2004
Demand deposits	\$1,837,543
Total deposits	1,837,543
STAR Ohio	2,144,837
Total investments	2,144,837
Total deposits and investments	\$3,982,380

Deposits: Deposits are either (1) insured by the Federal Depository Insurance Corporation or (2) collateralized by the financial institution's public entity deposit pool.

Investments: The Council invests with STAR Ohio, the State Treasurer's investment pool. Investments in STAR Ohio are not evidenced by securities that exist in physical or book entry form.

3. BUDGETARY ACTIVITY

Budgetary activity for the year ending June 30, 2004 follows:

2004 Budgeted vs. Actual Receipts			
Fund Type	Budgeted Receipts	Actual Receipts	Variance
General	\$425,150	\$517,378	\$92,228
Special Revenue	1,489,878	1,503,188	13,310
Internal Service	5,034,600	4,073,336	(961,264)
Total	\$6,949,628	\$6,093,902	(\$855,726)

**METROPOLITAN EDUCATIONAL COUNCIL
FRANKLIN COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS
JUNE 30, 2004
(Continued)**

3. BUDGETARY ACTIVITY (continued)

2004 Budgeted vs. Actual Budgetary Basis Expenditures			
Fund Type	Appropriation Authority	Budgetary Expenditures	Variance
General	\$847,284	\$478,345	\$368,939
Special Revenue	1,609,830	1,562,705	47,125
Internal Service	7,284,964	3,646,471	3,638,493
Total	\$9,742,078	\$5,687,521	\$4,054,557

4. RETIREMENT SYSTEM

The Council contributes to the School Employees Retirement System (SERS), a cost-sharing multiple-employer defined benefit pension plan. SERS provides retirement and disability benefits, annual cost-of-living adjustments, and death benefits to plan members and beneficiaries. Authority to establish and amend benefits is provided by state statute per Chapter 3309 of the Ohio Revised Code. The School Employees Retirement System issues a publicly available, stand-alone financial report that includes financial statements and required supplementary information. That report may be obtained by writing to SERS, 300 East Broad Street., Suite 100, Columbus, Ohio 43215-3746 or by calling (614) 222-5853.

Plan members are required to contribute 10% of their annual covered salary and the Council is required to contribute 14% of annual covered payroll. Prior to January 1, 2004, the employee's share of annualized retirement was completely paid by the Council, however, the Council did not intend to include the pick-up amounts in the compensation for retirement purposes. Effective January 1, 2004, the Council pays both the board and employee retirement amounts on the pick-up benefit. The pick-up is considered a fringe benefit/extra compensation to the employee and retirement is figured on the pick-up benefit and submitted to the retirement system. Therefore, the Council contributes 11% and 15.4% of employee's and employers' share of annual covered payroll.

The contribution requirements of plan members and employers are established and may be amended, up to statutory maximum amounts, by the SERS' Retirement Board. The Council's contributions to SERS for the years ended June 30, 2004, 2003, and 2002 were \$260,481, \$240,763, and \$217,385, respectively, equal to the required contributions for each year. Council has paid all contributions required through June 30, 2004.

5. RISK MANAGEMENT

Commercial Insurance

The Council has obtained commercial insurance for the following risks:

- Comprehensive property and general liability;
- Errors and omissions.
- Building and its contents
- Director's and Officers Liability Insurance

**METROPOLITAN EDUCATIONAL COUNCIL
FRANKLIN COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS
JUNE 30, 2004
(Continued)**

5. RISK MANAGEMENT (Continued)

Commercial Insurance (Continued)

The Council obtained building insurance which increased its coverage amounts from the prior year due to the purchase of a building and its contents.

The Council also provides health insurance, life insurance and dental and vision coverage to full-time employees through a private carrier.

6. CONTINGENT LIABILITIES

Amounts received from grantor agencies are subject to audit and adjustment by the grantor. In the opinion of management, any adjustments by the grantor would not have a material effect on the financial statements.

7. RESTATEMENT OF FUND BALANCES

The Council serves as a fiscal agent to member school districts to collect Medical Insurance and Self Help Gas receipts. The receipts and expenditures of these activities were originally reported in Internal Service Funds. Since the Council is only serving in the capacity as a fiscal agent, reclassifications were made to report this activity in Agency Funds. The reclassification had the following effects on fund balances as they were previously reported as of July 1, 2003:

	Internal Service Fund	Agency Funds
Fund Balance as previously reported	\$2,817,826	\$0
Reclassification of Activity	<u>(589,919)</u>	<u>589,919</u>
Restated Fund Balances	<u>\$2,227,907</u>	<u>\$589,919</u>

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METROPOLITAN EDUCATIONAL COUNCIL

FRANKLIN COUNTY

SCHEDULE OF FEDERAL AWARDS RECEIPTS AND EXPENDITURES
FOR THE YEAR ENDED JUNE 30, 2004

Federal Grantor/ Pass Through Grantor Program Title	Pass Through Entity Number	Federal CFDA Number	Receipts	Expenditures
<i>Institute of Museum and Library Services (IMLS)</i>				
The State Library of Ohio				
Library Services Technology Act	I-4-03	45.310	\$ 512,432	\$ 470,692
Automation Project	I-9-02		6,636	97,766
Total Federal Awards Receipts and Expenditures			\$ 519,068	\$ 568,458

The accompanying notes to this schedule are an integral part of this schedule

**METROPOLITAN EDUCATIONAL COUNCIL
FRANKLIN COUNTY**

**NOTES TO THE SCHEDULE OF FEDERAL AWARDS RECEIPTS AND EXPENDITURES
FOR THE YEAR ENDED JUNE 30, 2004**

NOTE A – SIGNIFICANT ACCOUNTING POLICIES

The accompanying Schedule of Federal Awards Receipts and Expenditures (the Schedule) summarizes activity of the Council's federal award programs. The schedule has been prepared on the cash basis of accounting.

NOTE B – MATCHING REQUIREMENTS

Certain federal programs require that the Council contribute non-Federal funds (matching funds) to support the federally-funded programs. The Council has complied with the matching requirements. The expenditure of non-federal matching funds is not included on the Schedule.



**Auditor of State
Betty Montgomery**

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

Metropolitan Educational Council
Franklin County
2100 Citygate Drive
Columbus, Ohio 43219

To the Governing Board:

We have audited the accompanying financial statements of Metropolitan Educational Council, Franklin County, Ohio, (the Council), as of and for the year ended June 30, 2004, and have issued our report thereon dated August 31, 2004, wherein we noted the Council restated its July 1, 2003 balances for the reclassification of certain assets. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States.

Compliance

As part of obtaining reasonable assurance about whether the Council's financial statements are free of material misstatement, we tested its compliance with certain provisions of laws, regulations, contracts and grants, noncompliance with which could directly and materially effect 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 we must report under *Government Auditing Standards*.

Internal Control Over Financial Reporting

In planning and performing our audit, we considered the Council'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 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.

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Metropolitan Educational Council
Franklin County
Independent Accountants' Report on Compliance and on Internal Control
Required by *Government Auditing Standards*
Page 2

This report is intended solely for the information and use of the audit committee, management, the Governing Board, and federal awarding agencies and pass-through entities, and is not intended to be and should not be used by anyone other than these specified parties.

A handwritten signature in black ink that reads "Betty Montgomery". The signature is written in a cursive, flowing style.

Betty Montgomery
Auditor of State

August 31, 2004



Auditor of State Betty Montgomery

INDEPENDENT ACCOUNTANTS' REPORT ON COMPLIANCE WITH REQUIREMENTS APPLICABLE TO THE MAJOR FEDERAL PROGRAM AND INTERNAL CONTROL OVER COMPLIANCE IN ACCORDANCE WITH OMB CIRCULAR A-133

Metropolitan Educational Council
Franklin County
2100 Citygate Drive
Columbus, Ohio 43219

To the Governing Board:

Compliance

We have audited the compliance of the Metropolitan Educational Council, Franklin County, Ohio, (the Council) with the types of compliance requirements described in the *U.S. Office of Management and Budget (OMB) Circular A-133, Compliance Supplement* that are applicable to its major federal program for the year ended June 30, 2004. The Council's major federal program is identified in the summary of auditor's results section of the accompanying schedule of findings. Compliance with the requirements of laws, regulations, contracts and grants applicable to its major federal program is the responsibility of the Council's management. Our responsibility is to express an opinion on the Council's compliance based on our audit.

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States; and OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*. Those standards and OMB Circular A-133 require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance occurred with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program. An audit includes examining, on a test basis, evidence about the Council's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances. We believe that our audit provides a reasonable basis for our opinion. Our audit does not provide a legal determination on the Council's compliance with those requirements.

In our opinion, the Council complied, in all material respects, with the requirements referred to above that are applicable to its major federal program for the year ended June 30, 2004.

Internal Control Over Compliance

The management of the Council is responsible for establishing and maintaining effective internal control over compliance with requirements of laws, regulations, contracts and grants applicable to federal programs. In planning and performing our audit, we considered the Council's internal control over compliance with requirements that could have a direct and material effect on a major federal program in order to determine our auditing procedures for the purpose of expressing our opinion on compliance and to test and report on internal control over compliance in accordance with OMB Circular A-133.

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Our consideration of the internal control over compliance would not necessarily disclose all matters in the internal control 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 the risk that noncompliance with applicable requirements of laws, regulations, contracts and grants that would be material in relation to a major federal program 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 compliance and its operation that we consider to be material weaknesses.

This report is intended for the information and use of the audit committee, management, the Governing Board, and federal awarding agencies and pass-through entities, and is not intended to be and should not be used by anyone other than these specified parties.

A handwritten signature in black ink that reads "Betty Montgomery". The signature is written in a cursive, flowing style.

Betty Montgomery
Auditor of State

August 31, 2004

**METROPOLITAN EDUCATIONAL COUNCIL
FRANKLIN COUNTY**

**SCHEDULE OF FINDINGS
OMB CIRCULAR A -133 §.505**

JUNE 30, 2004

1. SUMMARY OF AUDITOR'S RESULTS

(d)(1)(i)	Type of Financial Statement Opinion	Unqualified
(d)(1)(ii)	Were there any material control weakness conditions reported at the financial statement level (GAGAS)?	No
(d)(1)(ii)	Were there any other reportable control weakness conditions reported at the financial statement level (GAGAS)?	No
(d)(1)(iii)	Was there any reported material non-compliance at the financial statement level (GAGAS)?	No
(d)(1)(iv)	Were there any material internal control weakness conditions reported for major federal programs?	No
(d)(1)(iv)	Were there any other reportable internal control weakness conditions reported for major federal programs?	No
(d)(1)(v)	Type of Major Programs' Compliance Opinion	Unqualified
(d)(1)(vi)	Are there any reportable findings under § .510?	No
(d)(1)(vii)	Major Programs (list):	Library Services Technology Act CFDA 45.310
(d)(1)(viii)	Dollar Threshold: Type A/B Programs	Type A: > \$ 300,000 Type B: N/A
(d)(1)(ix)	Low Risk Auditee?	No

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

None

3. FINDINGS AND QUESTIONED COSTS FOR FEDERAL AWARDS

None



**Auditor of State
Betty Montgomery**

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METROPOLITAN EDUCATIONAL COUNCIL

FRANKLIN COUNTY

CLERK'S CERTIFICATION

This is a true and correct copy of the report which is required to be filed in the Office of the Auditor of State pursuant to Section 117.26, Revised Code, and which is filed in Columbus, Ohio.

Susan Babbitt

CLERK OF THE BUREAU

**CERTIFIED
OCTOBER 18, 2004**