



**Auditor of State
Betty Montgomery**

**COMBINED GENERAL HEALTH DISTRICT
JACKSON COUNTY
TABLE OF CONTENTS**

TITLE	PAGE
Cover Letter	1
Independent Accountants' Report.....	3
Combined Statement of Cash Receipts, Cash Disbursements, and Changes in Fund Cash Balances - All Governmental and Fiduciary Fund Types - For the Year Ended December 31, 2004	5
Combined Statement of Cash Receipts, Cash Disbursements, and Changes in Fund Cash Balances - All Governmental and Fiduciary Fund Types - For the Year Ended December 31, 2003.....	6
Notes to the Financial Statements	7
Independent Accountants' Report on Internal Control Over Financial Reporting and on Compliance and Other Matters Required by <i>Government Auditing Standards</i>	13
Schedule of Findings	15
Schedule of Prior Audit Findings.....	16

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**Auditor of State
Betty Montgomery**

Combined General Health District
Jackson County
200 E. Main Street
Jackson, Ohio 45640

To the Members of the Board:

As you are aware, the Auditor of State's Office (AOS) must modify the *Independent Accountants' Report* we provide on your financial statements due to a February 2, 2005 interpretation from the American Institute of Certified Public Accountants (AICPA). While AOS 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. Our Report includes an opinion relating to GAAP presentation and measurement requirements, but does not imply the amounts the statements present are misstated under the non-GAAP basis you follow. The AOS report also includes an opinion on the financial statements you prepared using the cash basis and financial statement format the AOS permits.

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

Betty Montgomery
Auditor of State

September 19, 2005

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**Auditor of State
Betty Montgomery**

INDEPENDENT ACCOUNTANTS' REPORT

Combined General Health District
Jackson County
200 E. Main Street
Jackson, Ohio 45640

To the Members of the Board:

We have audited the accompanying financial statements of Combined General Health District, Jackson County, Ohio (the District), as of and for the years ended December 31, 2004 and 2003. 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 audit to reasonably assure 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 our audit provides a reasonable basis for our opinion.

As described more fully in Note 1, the District has prepared these financial statements using accounting practices the Auditor of State prescribes or permits. These practices differ from accounting principles generally accepted in the United States of America (GAAP). Although we cannot reasonably determine the effects on the financial statements of the variances between these regulatory accounting practices and GAAP, we 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 and 2003, the revisions require presenting entity wide statements and also to present its larger (i.e. major) funds separately for 2004. While the District does not follow GAAP, generally accepted auditing standards requires us 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 this 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. Our opinion on the fair presentation of the amounts reported pursuant to its non-GAAP basis is in the second following paragraph.

In our opinion, because of the effects of the matter discussed in the preceding two paragraphs, the financial statement referred to above for the year ended December 31, 2004 does 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 for the year then ended.

Also, in our opinion, the financial statements referred to above present fairly, in all material respects, the combined fund cash balances of the Combined General Health District, Jackson County, 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*, we have also issued our report dated September 19, 2005 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. While we did not opine on the internal control over financial reporting or on compliance, that report describes the scope of our 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 our audit.



Betty Montgomery
Auditor of State

September 19, 2005

**COMBINED GENERAL HEALTH DISTRICT
JACKSON COUNTY**

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

	<u>Governmental Fund Types</u>			Totals (Memorandum Only)
	<u>General</u>	<u>Special Revenue</u>	<u>Fiduciary Funds</u>	
Cash Receipts:				
Intergovernmental	343,836	449,595		793,431
Permits	27,700	760		28,460
Other fees	32,585	3,961		36,546
Licenses		98,387		98,387
Contractual services	164,261			164,261
Investment earnings		160		160
Other receipts	59,004	38,947		97,951
Total Cash Receipts	627,386	591,810	0	1,219,196
Cash Disbursements:				
Salaries	430,368	310,324		740,692
Supplies	34,602	17,909		52,511
Remittances to State		6,395		6,395
Equipment	12,853	19,886		32,739
Contracts - Repair	550	819		1,369
Contracts - Services	7,158	24,578		31,736
Rentals		4,200		4,200
Travel	26,697	18,366		45,063
Utilities and rentals		5,663		5,663
Advertising and printing	2,982	2,181		5,163
Public employee's retirement	57,861	44,418		102,279
Worker's compensation	7,582	5,057		12,639
Health Insurance		33,368		33,368
Family Support		9,090		9,090
Other	99,893	66,579		166,472
Total Cash Disbursements	680,546	568,833	0	1,249,379
Total Cash Receipts Over/(Under) Cash Disbursements	(53,160)	22,977	0	(30,183)
Other Financing Receipts/(Disbursements):				
Other Sources			55,754	55,754
Other Uses			(52,022)	(52,022)
Total Other Financing Receipts/(Disbursements)	0	0	3,732	3,732
Excess of Cash Receipts and Other Financing Receipts Over/(Under) Cash Disbursements and Other Financing Disbursements	(53,160)	22,977	3,732	(26,451)
Fund Cash Balances, January 1	66,618	216,450	78,265	361,333
Fund Cash Balances, December 31	\$13,458	\$239,427	\$81,997	\$334,882

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

**COMBINED GENERAL HEALTH DISTRICT
JACKSON COUNTY**

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

	<u>Governmental Fund Types</u>			Totals (Memorandum Only)
	<u>General</u>	<u>Special Revenue</u>	<u>Fiduciary Funds</u>	
Cash Receipts:				
Intergovernmental	313,396	503,928		817,324
Permits	29,364	620		29,984
Other fees	60,258	980		61,238
Licenses		101,488		101,488
Contractual services	152,894			152,894
Investment earnings		155		155
Other receipts	46,482	36,804		83,286
Total Cash Receipts	602,394	643,975	0	1,246,369
Cash Disbursements:				
Salaries	382,932	253,021		635,953
Supplies	36,703	25,933		62,636
Remittances to State		3,484		3,484
Equipment	7,757	17,589		25,346
Contracts - Repair	110			110
Contracts - Services		16,046		16,046
Rentals	4,912	4,800		9,712
Travel	23,905	12,953		36,858
Utilities and rentals		4,858		4,858
Advertising and printing	12,817	1,664		14,481
Public employee's retirement	57,313	40,541		97,854
Worker's compensation	3,903	1,718		5,621
Health Insurance		48,376		48,376
Family Support		9,975		9,975
Other	110,011	178,067		288,078
Total Cash Disbursements	640,363	619,025	0	1,259,388
Total Cash Receipts Over/(Under) Cash Disbursements	(37,969)	24,950	0	(13,019)
Other Financing Receipts/(Disbursements):				
Other Sources			130,067	130,067
Other Uses			(174,991)	(174,991)
Total Other Financing Receipts/(Disbursements)	0	0	(44,924)	(44,924)
Excess of Cash Receipts and Other Financing Receipts Over/(Under) Cash Disbursements and Other Financing Disbursements	(37,969)	24,950	(44,924)	(57,943)
Fund Cash Balances, January 1 (Restated See Note 2)	104,587	191,500	123,189	419,276
Fund Cash Balances, December 31	<u>\$66,618</u>	<u>\$216,450</u>	<u>\$78,265</u>	<u>\$361,333</u>

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

**COMBINED GENERAL HEALTH DISTRICT
JACKSON COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2004 AND 2003**

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. Description of the Entity

The constitution and laws of the State of Ohio establish the rights and privileges of the Combined General Health District, Jackson County (the District), as a body corporate and politic. A six-member Board and a Health Commissioner govern the District and are responsible for the administration of all health programs established by the Revised Code, the Ohio Department of Health, and the Public Health Council. The District's services include communicable disease investigations, immunization clinics, inspections, public health nursing and home health aide services and issues health-related licenses and permits.

Additionally, the District serves as the administrative agent of the Jackson County Family and Children First Council. The activities of the Family and Children First Council are reported as an Agency Fund within the financial statements.

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 the Auditor of State prescribes or permits. This basis is similar to the cash receipts and disbursements accounting basis. The District recognizes receipts when received in cash rather than when earned and recognizes disbursements 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 adequately disclose material matters the Auditor of State's accounting basis requires.

C. Cash

As required by Ohio Revised Code, the County Treasurer is custodian for the District's cash. The County's cash and investment pool holds the District's assets, valued at the County Treasurer's reported carrying amount. The carrying amount of cash and investments for the District at December 31 follows:

	2004	2003
Demand deposits	<u>\$ 334,882</u>	<u>\$ 361,333</u>

All risks associated with such deposits are the responsibility of Jackson County.

D. Fund Accounting

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

**COMBINED GENERAL HEALTH DISTRICT
JACKSON COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2004 AND 2003
(Continued)**

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

D. Fund Accounting (continued)

1. General Fund

The General Fund accounts for all financial resources except those restricted by law or contract.

2. Special Revenue Funds

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

Solid Waste Fund – This fund receives grant funds from a local solid waste district for landfill inspections, as well as fees for solid waste landfill licenses.

Help Me Grow (HMG) Fund – This fund receives monies for providing contractual services to qualifying clients of the Jackson County Family and Children First Council.

3. Fiduciary Funds (Agency Funds)

These funds account for resources for which the District is acting in an agency capacity. The District had the following significant Fiduciary Fund:

The Jackson County Family and Children First Council Fund – This fund received grant monies for the provision of services to children and families.

E. Budgetary Process

The Ohio Revised Code requires the District to budget each fund annually (except certain agency funds).

1. Appropriations

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

2. Estimated Resources

Estimated resources include estimates of cash to be received (budgeted receipts) plus cash as of January 1.

**COMBINED GENERAL HEALTH DISTRICT
JACKSON COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2004 AND 2003
(Continued)**

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

E. Budgetary Process (Continued)

3. Encumbrances

The Ohio Revised Code requires the District to reserve (encumber) appropriations when commitments are made. Encumbrances outstanding at year end are canceled, and reappropriated in the subsequent year.

A summary of 2004 and 2003 budgetary activity appears in Note 3.

F. Property, Plant, and Equipment

The District records disbursements for acquisitions of property, plant, and equipment when paid. The accompanying financial statements do not report these items as assets.

G. Accumulated Leave

In certain circumstances, such as upon leaving employment, employees are entitled to cash payments for unused leave. The financial statements do not include a liability for unpaid leave.

2. RESTATEMENT OF PRIOR YEAR FUND BALANCE

At December 31, 2002, the fund balance of the General Fund was understated by \$3,171 and the fund balance of the Special Revenue Fund type was understated by \$289 due to a correction to the 2002 financial statements which was not recorded to the 2002 financial statements but was recorded as an adjustment to the 2003 beginning balance. As a result, the December 31, 2002 General Fund balance was restated from \$101,416 to \$104,587 and the December 31, 2002 Special Revenue Fund type fund balance was restated from \$191,211 to \$191,500.

3. BUDGETARY ACTIVITY

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

2004 Budgeted vs. Actual Receipts			
Fund Type	Budgeted Receipts	Actual Receipts	Variance
General	\$624,487	\$627,386	\$2,899
Special Revenue	592,680	591,810	(870)
Total	\$1,217,167	\$1,219,196	\$2,029

**COMBINED GENERAL HEALTH DISTRICT
JACKSON COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2004 AND 2003
(Continued)**

3. BUDGETARY ACTIVITY (Continued)

2004 Budgeted vs. Actual Budgetary Basis Expenditures			
Fund Type	Appropriation Authority	Budgetary Expenditures	Variance
General	\$728,752	\$680,546	\$48,206
Special Revenue	851,259	568,833	282,426
Total	<u>\$1,580,011</u>	<u>\$1,249,379</u>	<u>\$330,632</u>

2003 Budgeted vs. Actual Receipts			
Fund Type	Budgeted Receipts	Actual Receipts	Variance
General	\$595,619	\$602,394	\$6,775
Special Revenue	597,282	643,975	46,693
Total	<u>\$1,192,901</u>	<u>\$1,246,369</u>	<u>\$53,468</u>

2003 Budgeted vs. Actual Budgetary Basis Expenditures			
Fund Type	Appropriation Authority	Budgetary Expenditures	Variance
General	\$660,594	\$640,363	\$20,231
Special Revenue	794,255	619,025	175,230
Total	<u>\$1,454,849</u>	<u>\$1,259,388</u>	<u>\$195,461</u>

Contrary to Ohio law, budgetary appropriations exceeded estimated resources for the year ended December 31, 2004 in the General Health Fund, Food Service Fund, Water System Fund, Swimming Pool Fund, Solid Waste Fund, Help Me Grow Fund, and the Public Health Infrastructure Fund. Budgetary appropriations also exceeded estimated receipts for the year ended December 31, 2003 in the Public Health Nurse Fund, Public Health Trust, and Help Me Grow Fund.

4. INTERGOVERNMENTAL FUNDING

The County apportions the excess of the District's appropriations over other estimated receipts among the townships and municipalities composing the District, based on their taxable property valuations. The County withholds the apportioned excess from property tax settlements and distributes it to the District. The financial statements present these amounts as intergovernmental receipts.

The County Commissioners serve as a special taxing authority for a special levy outside the ten-mill limitation to provide the District with sufficient funds for health programs. The levy generated \$176,912 in 2004 and \$176,039 in 2003. The financial statements present these amounts as intergovernmental receipts.

5. RETIREMENT SYSTEM

The District's full-time employees belong to the Ohio Public Employees Retirement System (OPERS). OPERS is a cost-sharing, multiple-employer plan. The Ohio Revised Code prescribes retirement benefits, including postretirement healthcare and survivor and disability benefits.

**COMBINED GENERAL HEALTH DISTRICT
JACKSON COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2004 AND 2003
(Continued)**

5. RETIREMENT SYSTEM (Continued)

The Ohio Revised Code also prescribes contribution rates. For 2004 and 2003, OPERS members contributed 8.5 percent of their gross salaries. The District contributed an amount equal to 13.55 percent of participants' gross salaries. The District has paid all contributions required through December 31, 2004.

6. RISK MANAGEMENT

Commercial Insurance

The District has obtained commercial insurance for the following risks:

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

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

7. CONTINGENT LIABILITIES

Amounts received from grantor agencies are subject to audit and adjustment by the grantor. The grantor may require refund of any disallowed costs. Management cannot presently determine any amounts grantors may disallow. However, based on prior experience, management believes any refunds would be immaterial

8. RELATED PARTY TRANSACTIONS

The executive director of the Gallia, Jackson, Meigs, and Vinton Solid Waste District was appointed to the Board of Health by the licensing council in April, 2002. The Solid Waste District provided \$25,000 in 2004 and \$25,000 in 2003 in financial assistance for solid waste landfill licensing and inspection activities according to a contract between the Jackson County Combined General Health District and the Solid Waste District entered into prior to April, 2002.

The Jackson County Combined General Health District Serves as administrative and fiscal agent for the Jackson County Family and Children First Council. The District also provides contract services to the Family and Children First Council (FCFC) for various programs of the FCFC. The FCFC paid the District \$38,535 in 2003 for services rendered.

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**Auditor of State
Betty Montgomery**

**INDEPENDENT ACCOUNTANTS' REPORT ON INTERNAL CONTROL OVER
FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS
REQUIRED BY *GOVERNMENT AUDITING STANDARDS***

Combined General Health District
Jackson County
200 Main Street
Jackson, Ohio 5640

To the Members of the Board:

We have audited the financial statements of the Combined General Health District, Jackson County, Ohio District), as of and for the years ended December 31, 2004 and 2003 and have issued our report thereon dated September 19, 2005, wherein we noted the District followed accounting practices the Auditor of State prescribes rather than accounting principles generally accepted in the United States of America. 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*.

Internal Control Over Financial Reporting

In planning and performing our audit, we considered the District's internal control over financial reporting to determine our auditing procedures to express our opinion on the financial statements and not to opine on the internal control over financial reporting. Our consideration of the internal control would not necessarily disclose all matters in the internal control over financial reporting that might be material weaknesses. A material weakness is a reportable 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 caused by error or fraud in amounts material to the financial statements we audited may occur and not be timely detected by employees when performing their assigned functions. We noted no matters involving the internal control over financial reporting and its operation that we consider material weaknesses. In a separate letter to the District's management dated September 19, 2005, we reported matters involving internal control over financial reporting we did not deem reportable conditions.

Compliance and Other Matters

As part of reasonably assuring whether the District's financial statements are free of material misstatement, we tested its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could directly and materially affect 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 an opinion. The results of our tests disclosed one instance of noncompliance or other matter we must report under *Government Auditing Standards* which is described in the accompanying Schedule of Findings as item 2004-001. In a separate letter to the District's management dated September 19, 2005, we reported other matters related to noncompliance we deemed immaterial.

743 E. State St. / Athens Mall Suite B / Athens, OH 45701
Telephone: (740) 594-3300 (800) 441-1389 Fax: (740) 594-2110
www.auditor.state.oh.us

Combined General Health District
Jackson County
Independent Accountants' Report on Internal
Control Over Financial Reporting and on
Compliance and Other Matters Required by
Government Auditing Standards
Page 2

We intend this report solely for the information and use of management and the Board of Directors. It is not intended for 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

September 19, 2005

**COMBINED GENERAL HEALTH DISTRICT
JACKSON COUNTY**

**SCHEDULE OF FINDINGS
DECEMBER 31, 2004 AND 2003**

FINDINGS RELATED TO THE FINANCIAL STATEMENTS REQUIRED TO BE REPORTED IN ACCORDANCE WITH GAGAS
--

FINDING NUMBER 2004-001

Noncompliance Citation

Ohio Revised Code 3709.28 provides, in part, that the total appropriation from each fund should not exceed the total estimated revenue as submitted to the County Budget Commission. Additionally, this Section provides that expenditures cannot exceed actual revenue plus beginning balances.

Appropriations exceeded total estimated resources, (estimated receipts plus unencumbered fund balance to date) throughout the year and at December 31, 2003 in the following funds:

Fund	Appropriations	Estimated Resources	Variance
864- Public Health Nurse	\$19,686	\$18,522	\$1,164
873- Public Health Trust	19,686	18,575	1,111
875- Help Me Grow	375,789	328,476	47,313

For funds 864 and 875, this was caused by a prior year audit adjustment which changed the beginning fund balances after the original certificates of estimated resources and original appropriations for 2003 were filed. Revisions should have been made to appropriations and estimated resources.

Appropriations exceeded total estimated resources, (estimated receipts plus unencumbered fund balance to date), throughout the year and at December 31, 2004. At December 31, 2004 in the following funds:

Fund	Appropriations	Estimated Resources	Variance
863- General Health	\$728,752	\$691,105	\$37,647
867- Food Service	97,628	90,396	7,232
870- Water System	12,062	11,169	893
872- Swimming Pool	10,396	9,626	770
874- Solid Waste	160,567	148,699	11,868
875- Help Me Grow	438,321	405,854	32,467
877- Public Health Infrastructure	123,053	115,123	7,930

We recommend that prior to authorizing the original appropriations or approving any amendments, the District compare the proposed appropriations with the Certificate of Estimated Resources to ensure the appropriations will not exceed the fund's estimated resources. Also, the District should perform comparisons between amended certificates of estimated resources and appropriations to ensure all amendments have been appropriately made.

**COMBINED GENERAL HEALTH DISTRICT
JACKSON COUNTY**

**SCHEDULE OF PRIOR AUDIT FINDINGS
DECEMBER 31, 2004 AND 2003**

Finding Number	Finding Summary	Fully Corrected?	Not Corrected, Partially Corrected; Significantly Different Corrective Action Taken; or Finding No Longer Valid; <i>Explain</i>
2002-60704-001	Ohio Rev. Code 3709.28, appropriations exceeded estimated resources.	No	Not corrected. See finding 2004-001
2002-60740-002	Agency fund activities were commingled with District activities.	Yes	



**Auditor of State
Betty Montgomery**

88 East Broad Street
P.O. Box 1140
Columbus, Ohio 43216-1140

Telephone 614-466-4514
800-282-0370

Facsimile 614-466-4490

COMBINED GENERAL HEALTH DISTRICT

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
NOVEMBER 10, 2005**