

Meigs County District Board of Health

Meigs County, Ohio

January 1, 2004 through December 31, 2004

Year Audited under GAGAS: 2004

**BALESTRA, HARR & SCHERER CPAs, INC.**

528 South West Street, P.O. Box 687  
Piketon, Ohio 45661

---

Telephone (740) 289-4131  
Fax (740) 289-3639  
[www.bhscpas.com](http://www.bhscpas.com)





**Auditor of State  
Betty Montgomery**

Meigs County District Board of Health  
112 East Memorial Drive  
Pomeroy, Ohio 45769

We have reviewed the Independent Auditor's Report of the Meigs County District Board of Health, Meigs County, prepared by Balestra, Harr & Scherer, CPAs, Inc. for the audit period January 1, 2004 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.

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 Meigs County District Board of Health is responsible for compliance with these laws and regulations.

*Betty Montgomery*

BETTY MONTGOMERY  
Auditor of State

November 14, 2005

**This Page is Intentionally Left Blank.**

**Meigs County District Board of Health**  
*Table of Contents*  
For the Year Ended December 31, 2004

---

<u>TITLE</u>	<u>PAGE</u>
Independent Auditor’s Report .....	1 - 2
Management’s Discussion and Analysis .....	3 - 7
Basic Financial Statements:	
Government-Wide Financial Statements:	
Statement of Net Assets – Cash Basis .....	8
Statement of Activities – Cash Basis.....	9
Fund Financial Statements:	
Statement of Cash Basis Assets and Fund Balances and Cash Receipts, Cash Disbursements, and Changes in Cash Basis Fund Balances - Cash Basis – Governmental Funds .....	10
Statement of Cash Receipts, Cash Disbursements, and Changes in Fund Balance – Cash Basis – Governmental Funds	
Statement of Receipts, Disbursements, and Changes in Fund Balance-Budget and Actual-Budgetary Basis-General Fund.....	11
Statement of Receipts, Disbursements, and Changes in Fund Balance-Budget and Actual-Budgetary Basis-Federal WIC Fund.....	12
Statement of Receipts, Disbursements, and Changes in Fund Balance-Budget and Actual-Budgetary Basis-ARC Dental Fund.....	13
Statement of Receipts, Disbursements, and Changes in Fund Balance-Budget and Actual-Budgetary Basis-Prenatal Child Health Fund.....	14
Notes to the Basic Financial Statements.....	15
Report on Internal Control Over Financial Reporting and on Compliance and Other Matters Based On an Audit of Financial Statements Performed in Accordance With <i>Government Auditing Standards</i> .....	22

**This Page is Intentionally Left Blank.**

# BALESTRA, HARR & SCHERER, CPAs, INC.

528 South West Street, P.O. Box 687  
Piketon, Ohio 45661

---

Telephone (740) 289-4131  
Fax (740) 289-3639  
www.bhscpas.com

Member American Institute of Certified Public Accountants

Ohio Society of Certified Public Accountants

## Independent Auditor's Report

Meigs County District Board of Health  
112 East Memorial Drive  
Pomeroy, Ohio 45769

We have audited the accompanying financial statements of the governmental activities, each major fund and the aggregate remaining fund information of the Meigs County District Board of Health, Meigs County, Ohio, (the District) as of and for the year ended December 31, 2004, which collectively comprise the District's basic financial statements as listed in the table of contents. These financial statements are the responsibility of the District's management. Our responsibility is to express opinions 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 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 2, the accompanying financial statements and notes follow the cash accounting basis. This is a comprehensive accounting basis other than accounting principles generally accepted in the United States of America.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective cash basis financial position of the governmental activities, each major fund, and the aggregate remaining fund information of the District as of December 31, 2004, and the respective changes in cash basis financial position and the respective budgetary comparison for the General Fund, Federal WIC, ARC Dental and Prenatal Child Health thereof for the year then ended in conformity with the basis of accounting Note 2 describes.

For the year ended December 31, 2004, the Government revised its financial presentation comparable to the requirements of Governmental Accounting Standard No. 34, *Basic Financial Statements – and Management's Discussion and Analysis for State and Local Governments*.

In accordance with *Government Auditing Standards*, we have also issued our report dated August 12, 2005, on our consideration of the District's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements and other matters. That report describes the scope of our testing of internal control over financial reporting and compliance and the results of that testing. It does not opine on the internal control over financial reporting or on compliance. 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.

Meigs County District Board of Health  
Meigs County, Ohio  
Independent Auditor's Report  
Page 2

The Management's Discussion and Analysis on pages 3 through 7 is not a required part of the basic financial statements but is supplementary information required by the Governmental Accounting Standards Board. We have applied certain limited procedures, which consisted principally of inquiries of management regarding methods of measurement and presentation of the required supplementary information. However, we did not audit the information and express no opinion on it.



Balestra, Harr & Scherer, CPAs, Inc.  
August 12, 2005



**MEIGS COUNTY DISTRICT BOARD OF HEALTH**

*Management's Discussion and Analysis*

*For the Year Ended December 31, 2004*

*Unaudited*

---

This discussion and analysis of Meigs District Board of Health's (the District) financial performance provides an overall review of the District's financial activities for the year ended December 31, 2004, within the limitations of the District's cash basis accounting. Readers should also review the basic financial statements and notes to enhance their understanding of the District's financial performance.

**Highlights**

Key highlights for 2004 are as follows:

The District's receipts are primarily from charges for services, intergovernmental receipts, and property taxes. These receipts represent 97.65 percent of the total cash received for governmental activities during 2004. The remaining receipts are attributed to other miscellaneous receipts.

Net cash assets decreased \$23,952.

**Using the Basic Financial Statements**

This annual report is presented in a format consistent with the presentation requirements of Governmental Accounting Standards Board Statement No. 34, as applicable to the District's cash basis of accounting.

**Report Components**

The statement of net assets and the statement of activities provide information about the cash activities of the District as a whole.

Fund financial statements provide a greater level of detail. Funds are created and maintained on the financial records of the District as a way to segregate money whose use is restricted to a particular specified purpose. These statements present financial information by fund, presenting funds with the largest balances or most activity in separate columns.

The notes to the financial statements are an integral part of the district-wide and fund financial statements and provide expanded explanation and detail regarding the information reported in the statements.

**Basis of Accounting**

The basis of accounting is a set of guidelines that determine when financial events are recorded. The District has elected to present its financial statements on a cash basis of accounting. This basis of accounting is a basis of accounting other than generally accepted accounting principles. Under the District's cash basis of accounting, receipts and disbursements are recorded when cash is received or paid.

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

**MEIGS COUNTY DISTRICT BOARD OF HEALTH**

*Management's Discussion and Analysis*

*For the Year Ended December 31, 2004*

*Unaudited*

---

**Reporting the District as a Whole**

The statement of net assets and the statement of activities reflect how the District did financially during 2004, within the limitations of cash basis accounting. The statement of net assets presents the cash balances of the activities of the District at year-end. The statement of activities compares cash disbursements with program receipts for each governmental program. Program receipts include charges paid by the recipient of the program services and grants and contributions restricted to meeting the operational requirements of a particular program. General receipts are all receipts not classified as program receipts. The comparison of cash disbursements with program receipts identifies how its governmental activity draws from the District's general receipts.

These statements report the District's cash position and the changes in cash position. Keeping in mind the limitations of the cash basis of accounting, you can think of these changes as one way to measure the District's financial health. Over time, increases or decreases in the District's cash position is one indicator of whether the District's financial health is improving or deteriorating. When evaluating the District's financial condition, you should also consider other non-financial factors as well such as the District's property tax base, the condition of the District's capital assets and infrastructure, and the reliance on non-local financial resources for operations.

In the statement of net assets and the statement of activities, all of the District's activities are reported as governmental. State and Federal grants and property taxes finance most of these activities. Benefits provided through governmental activities are not necessarily paid for by the people receiving them.

**Reporting the District's Most Significant Funds**

Fund financial statements provide detailed information about the District's major funds – not the District as a whole. The District establishes separate funds to better manage its many activities and to help demonstrate that money that is restricted as to how it may be used is being spent for the intended purpose.

All of the District's activities are reported in governmental funds. The governmental fund financial statements provide a detailed view of the District's governmental operations and the basic services it provides. Governmental fund information helps determine whether there are more or less financial resources that can be spent to finance the District's programs. The District's significant governmental fund is presented on the fund financial statements in separate columns. The District's major Governmental funds are the: General Fund, the Federal WIC Fund, the ARC Dental Fund, and the Prenatal Child Health Fund. The programs reported in Governmental Funds are those reported in the Governmental Activities section of the entity-wide statements.

**General Fund Budgeting Highlights**

The District's budget is prepared according to Ohio Law and is based upon accounting for certain transactions on a basis of cash receipts, disbursements and encumbrances. The most significant budgeted fund is the general fund. During 2004 the District amended its general fund budget to reflect changing circumstances. Final general fund disbursements were budgeted at \$459,833 while actual disbursements were \$462,582. The District kept spending very close to budgeted amounts.

**MEIGS COUNTY DISTRICT BOARD OF HEALTH**  
*Management's Discussion and Analysis*  
*For the Year Ended December 31, 2004*  
*Unaudited*

---

**The District as a Whole**

Table 1 provides a summary of the District's net assets for 2004 and 2003:

Table 1  
 Net Assets

	Governmental Activities 2004	Governmental Activities 2003
<i>Assets</i>		
Equity in County Treasury	\$484,195	\$508,147
Total Assets	<u>\$484,195</u>	<u>\$508,147</u>
<i>Net Assets</i>		
Restricted for Other Purposes	\$352,215	\$344,543
Unrestricted	\$131,980	\$163,604
Total Net Assets	<u>\$484,195</u>	<u>\$508,147</u>

As mentioned previously, net assets of governmental activities decreased \$23,952. The primary reasons contributing to the decreases in cash balances are as follows:

- Receipts increased by \$198,544 due primarily to an increase in intergovernmental receipts of \$201,168.
- Disbursements increased by \$240,788 due primarily to an increase in salaries, wages and benefits.

**Current Issues**

The challenge for all Health Districts is to provide high quality preventive health services to the public while staying within the restrictions imposed by limited, and in some cases, shrinking funding. We rely heavily on grant funding and local taxes. The District, with conservative spending, can continue its slow rate of financial growth; it can be assumed that basic service provision can continue even with shrinkage of grant funding.

**MEIGS COUNTY DISTRICT BOARD OF HEALTH**

*Management's Discussion and Analysis*

*For the Year Ended December 31, 2004*

*Unaudited*

Table 2 reflects the changes in net assets in 2004. Since the District did not prepare financial statements in this format for 2003, a comparative analysis of government-wide data has not been presented. In future years, when prior year information is available, a comparative analysis will be presented.

Table 2  
Change in Net Assets

	Governmental Activities
	<u>2004</u>
<i>Receipts:</i>	
<i>Program Receipts:</i>	
Charges for Services	\$154,420
Operating Grants and Contributions	<u>915,408</u>
Total Program Receipts	<u>1,069,828</u>
<i>General Receipts:</i>	
Property Taxes	230,406
Miscellaneous	<u>31,210</u>
Total General Receipts	<u>261,616</u>
Total Receipts	<u>1,331,444</u>
 <i>Disbursements:</i>	
<i>Current:</i>	
Health	<u>1,355,396</u>
Total Disbursements	<u>1,355,396</u>
 <i>Change in Net Assets</i>	 (23,952)
 <i>Net Assets, January 1</i>	 <u>508,147</u>
 <i>Net Assets, December 31</i>	 <u><u>\$484,195</u></u>

Program receipts represent 80 percent of total receipts in 2004, and are primarily comprised of state and federal grants, which make up 85 percent of total program receipts; and licenses, permits and fees for various services.

General receipts represent 20 percent of the District's total receipts for 2004, and of this amount, over 88 percent are local taxes. Other receipts are insignificant and somewhat unpredictable revenue sources.

Disbursements consist primarily of salaries and wages, fringe benefits, and other disbursements related to public health services.

**MEIGS COUNTY DISTRICT BOARD OF HEALTH**

*Management's Discussion and Analysis*

*For the Year Ended December 31, 2004*

*Unaudited*

---

**Governmental Activities**

If you look at the Statement of Activities, as referenced in the table of contents, you will see that the first column lists the major services provided by the District. The next column identifies the costs of providing these services. The next column of the Statement, entitled Program Cash Receipts, identifies amounts paid by people who are directly charged for services as well as grants received by the District that must be used to provide a specific purpose. The "Net (Disbursements) Receipts and Changes in Net Assets" column compares the program receipts to the cost of the service. This "net cost" amount represents the cost of the service which ends up being paid from money provided from local taxpayers. These net costs are paid from the general receipts which are presented at the bottom of the Statement. A comparison between the total cost of services and the net cost is presented in Table 3.

Table 3  
Governmental Activities

	Total Cost Of Services 2004	Net Cost Of Services 2004
Health	\$1,355,396	(\$285,568)
Total Disbursements	\$1,355,396	(\$285,568)

**The District's Funds**

The general fund had total cash receipts of \$407,746 and cash disbursements of \$402,220 in 2004. A transfer out of the general fund was necessary to subsidize programs whose grant funding has decreased or is no longer available. An increase in general fund cash disbursements of \$90,901 from the prior year was due to an increase in salaries, wages and related benefits. The Federal WIC and ARC Dental Major funds had little change in cash basis fund balances as the result of aggressive budgeting practices to ensure disbursements did not exceed revenue. The Child Health Major Fund experienced little change due to the District's anticipation of grant revenue that was not received in 2004.

**Capital Assets**

The District does not currently keep track of its capital assets and infrastructure. The District has not made plans to track this, as it is not required by current law.

**Debt**

The District had not outstanding debt as of December 31, 2004.

**Contacting the District's Financial Management**

This financial report is designed to provide our citizens, investors, and creditors with a general overview of the District's finances and to reflect the District's accountability for the monies it receives. Questions concerning any of the information in this report or requests for additional information should be directed to Mr. Larry Marshall, Health Commissioner, 112 East Memorial Drive, Pomeroy, Ohio 45769.

**Meigs County District Board of Health**  
*Statement of Net Assets - Cash Basis*  
*December 31, 2004*

---

---

	<u><b>Governmental</b></u> <u><b>Activities</b></u>
ASSETS:	
Equity in Pooled Cash and Cash Equivalents	\$ 484,195
<i>Total Assets</i>	<u>484,195</u>
NET ASSETS:	
Restricted for Other Purposes	352,215
Unrestricted	<u>131,980</u>
<i>Total Net Assets</i>	<u>\$ 484,195</u>

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

**Meigs County District Board of Health**  
*Statement of Activities - Cash Basis*  
*For the Year Ended December 31, 2004*

	<u>Program Cash Receipts</u>			<u>Net (Disbursements) Receipts and Changes in Net Assets</u>
	<u>Cash Disbursements</u>	<u>Charges for Services and Sales</u>	<u>Operating Grants and Contributions</u>	<u>Governmental Activities</u>
Governmental Activities:				
General Government:				
Health	\$ 1,355,396	\$ 154,420	\$ 915,408	\$ (285,568)
<i>Totals</i>	<u>\$ 1,355,396</u>	<u>\$ 154,420</u>	<u>\$ 915,408</u>	<u>\$ (285,568)</u>
General Receipts:				
Property Taxes Levied for:				
General Purposes				230,406
Miscellaneous				<u>31,210</u>
<i>Total General Receipts</i>				<u>261,616</u>
<i>Decrease in Net Assets</i>				(23,952)
<i>Net Assets Beginning of Year</i>				<u>508,147</u>
<i>Net Assets End of Year</i>				<u>\$ 484,195</u>

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

**Meigs County District Board of Health**  
*Statement of Cash Basis Assets and Fund Balances and  
Cash Receipts, Disbursements, and Changes in Cash Basis Fund Balances - Governmental Funds  
As of and For the Year Ended December 31, 2004*

	<u>General</u>	<u>Federal WIC</u>	<u>ARC Dental</u>	<u>Prenatal Child Health</u>	<u>All Other Governmental Funds</u>	<u>Total Governmental Funds</u>
<b>RECEIPTS:</b>						
Taxes	\$ 230,406	\$ -	\$ -	\$ -	\$ -	\$ 230,406
Fees, Licenses, & Permits	36,034	-	-	-	26,609	62,643
Intergovernmental Receipts	75,444	146,997	108,500	-	584,467	915,408
Charges for Services	56,198	-	-	-	35,579	91,777
Other Receipts	9,664	-	-	-	21,546	31,210
<i>Total Receipts</i>	<u>407,746</u>	<u>146,997</u>	<u>108,500</u>	<u>-</u>	<u>668,201</u>	<u>1,331,444</u>
<b>DISBURSEMENTS:</b>						
Current Operating: Health	402,220	153,254	102,892	6,556	690,474	1,355,396
<i>Total Disbursements</i>	<u>402,220</u>	<u>153,254</u>	<u>102,892</u>	<u>6,556</u>	<u>690,474</u>	<u>1,355,396</u>
<i>Excess (Deficiency) of Receipts over Disbursements</i>	<u>5,526</u>	<u>(6,257)</u>	<u>5,608</u>	<u>(6,556)</u>	<u>(22,273)</u>	<u>(23,952)</u>
<b>OTHER FINANCING SOURCES (USES):</b>						
Transfers In	-	-	-	-	28,000	28,000
Transfers Out	(28,000)	-	-	-	-	(28,000)
Advances In	17,660	18,500	-	-	3,310	39,470
Advances Out	(26,810)	(7,500)	-	-	(5,160)	(39,470)
<i>Total Other Financing Sources (Uses)</i>	<u>(37,150)</u>	<u>11,000</u>	<u>-</u>	<u>-</u>	<u>26,150</u>	<u>-</u>
<i>Excess (Deficiency) of Receipts and Other Financing Services Over Disbursements and Other Financing Uses</i>	<u>(31,624)</u>	<u>4,743</u>	<u>5,608</u>	<u>(6,556)</u>	<u>3,877</u>	<u>(23,952)</u>
<i>Cash Basis Fund Balance at Beginning of Year</i>	<u>163,604</u>	<u>2,470</u>	<u>56,423</u>	<u>80,638</u>	<u>205,012</u>	<u>508,147</u>
<i>Cash Basis Fund Balance at End of Year</i>	<u>\$ 131,980</u>	<u>\$ 7,213</u>	<u>\$ 62,031</u>	<u>\$ 74,082</u>	<u>\$ 208,889</u>	<u>\$ 484,195</u>
<i>Cash Basis Assets at End of Year</i>						
Cash and Cash Equivalents	<u>\$ 131,980</u>	<u>\$ 7,213</u>	<u>\$ 62,031</u>	<u>\$ 74,082</u>	<u>\$ 208,889</u>	<u>\$ 484,195</u>
<i>Cash Basis Fund Balances at End of Year</i>						
Reserved for Encumbrances	5,552	-	853	370	-	6,775
Unreserved:						
Undesignated, Reported In:						
General Fund	126,428	-	-	-	-	126,428
Special Revenue Funds	-	7,213	61,178	73,712	\$ 208,889	350,992
<b>Total Cash Basis Fund Balances</b>	<u>\$ 131,980</u>	<u>\$ 7,213</u>	<u>\$ 62,031</u>	<u>\$ 74,082</u>	<u>\$ 208,889</u>	<u>\$ 484,195</u>

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



**Meigs County District Board of Health**  
*Statement of Receipts, Disbursements,  
and Changes in Fund Cash Balances- Budgetary Basis*

	<b>General Fund</b>			
	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>
<u>Budgetary Basis Receipts:</u>				
Taxes	\$ 230,406	\$ 231,000	\$ 230,406	\$ (594)
Fees, Licenses & Permits	25,000	37,000	36,034	(966)
Intergovernmental Receipts	34,139	34,000	75,444	41,444
Charges for Services	56,198	57,000	56,198	(802)
Other	9,664	4,407	9,664	5,257
<b>Total Receipts</b>	<u>355,407</u>	<u>363,407</u>	<u>407,746</u>	<u>44,339</u>
<u>Budgetary Basis Disbursements:</u>				
Health	408,833	459,833	407,772	52,061
<b>Total Disbursements</b>	<u>408,833</u>	<u>459,833</u>	<u>407,772</u>	<u>52,061</u>
Excess of Receipts Over (Under) Disbursements	<u>(53,426)</u>	<u>(96,426)</u>	<u>(26)</u>	<u>96,400</u>
<u>Other Financing Sources (Uses):</u>				
Advances In	-	-	17,660	17,660
Transfers Out	-	-	(28,000)	(28,000)
Advances Out	-	-	(26,810)	(26,810)
<b>Total Other Financing Sources (Uses)</b>	<u>-</u>	<u>-</u>	<u>(37,150)</u>	<u>(37,150)</u>
Excess of Receipts and Other Financing Sources Over (Under) Disbursements and Other Financing Uses	(53,426)	(96,426)	(37,176)	59,250
Fund Balance at Beginning of Year	163,604	163,604	158,402	-
Prior Year Encumbrances Appropriated	5,202	5,202	5,202	-
<b>Fund Balance at End of Year</b>	<u>\$ 115,380</u>	<u>\$ 72,380</u>	<u>\$ 126,428</u>	<u>\$ 59,250</u>

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

**Meigs County District Board of Health**  
*Statement of Receipts, Disbursements,  
and Changes in Fund Cash Balances- Budgetary Basis*

	<b>Federal WIC Fund</b>			
	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>
<u>Budgetary Basis Receipts:</u>				
Taxes	\$ -	\$ -	\$ -	\$ -
Fees, Licenses & Permits	-	-	-	-
Intergovernmental Receipts	106,632	165,497	146,997	(18,500)
Charges for Services	-	-	-	-
Other	-	-	-	-
<b>Total Receipts</b>	<u>106,632</u>	<u>165,497</u>	<u>146,997</u>	<u>(18,500)</u>
<u>Budgetary Basis Disbursements:</u>				
Health	106,632	161,778	153,254	8,524
<b>Total Disbursements</b>	<u>106,632</u>	<u>161,778</u>	<u>153,254</u>	<u>8,524</u>
Excess of Receipts Over (Under) Disbursements	-	3,719	(6,257)	(9,976)
<u>Other Financing Sources (Uses):</u>				
Advances In	-	-	18,500	18,500
Transfers Out	-	-	-	-
Advances Out	-	-	(7,500)	(7,500)
<b>Total Other Financing Sources (Uses)</b>	<u>-</u>	<u>-</u>	<u>11,000</u>	<u>11,000</u>
Excess of Receipts and Other Financing Sources Over (Under) Disbursements and Other Financing Uses	-	3,719	4,743	1,024
Fund Balance at Beginning of Year	2,470	2,470	2,470	-
Prior Year Encumbrances Appropriated	-	-	-	-
<b>Fund Balance at End of Year</b>	<u>\$ 2,470</u>	<u>\$ 6,189</u>	<u>\$ 7,213</u>	<u>\$ 1,024</u>

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

**Meigs County District Board of Health**  
*Statement of Receipts, Disbursements,  
and Changes in Fund Cash Balances- Budgetary Basis*

	<b>ARC Dental Clinic</b>			
	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>
<u>Budgetary Basis Receipts:</u>				
Taxes	\$ -	\$ -	\$ -	\$ -
Fees, Licenses & Permits	-	-	-	-
Intergovernmental Receipts	6,455	48,642	108,500	59,858
Charges for Services	-	-	-	-
Other	-	-	-	-
<b>Total Receipts</b>	<u>6,455</u>	<u>48,642</u>	<u>108,500</u>	<u>59,858</u>
<u>Budgetary Basis Disbursements:</u>				
Health	<u>62,765</u>	<u>104,952</u>	<u>103,745</u>	<u>1,207</u>
<b>Total Disbursements</b>	<u>62,765</u>	<u>104,952</u>	<u>103,745</u>	<u>1,207</u>
Excess of Receipts Over (Under) Disbursements	<u>(56,310)</u>	<u>(56,310)</u>	<u>4,755</u>	<u>61,065</u>
<u>Other Financing Sources (Uses):</u>				
Advances In	-	-	-	-
Transfers Out	-	-	-	-
Advances Out	-	-	-	-
<b>Total Other Financing Sources (Uses)</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess of Receipts and Other Financing Sources Over (Under) Disbursements and Other Financing Uses	<u>(56,310)</u>	<u>(56,310)</u>	<u>4,755</u>	<u>61,065</u>
Fund Balance at Beginning of Year	56,423	56,423	56,423	-
Prior Year Encumbrances Appropriated	-	-	-	-
<b>Fund Balance at End of Year</b>	<u>\$ 113</u>	<u>\$ 113</u>	<u>\$ 61,178</u>	<u>\$ 61,065</u>

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

**Meigs County District Board of Health**  
*Statement of Receipts, Disbursements,  
and Changes in Fund Cash Balances- Budgetary Basis*

	<b>Prenatal Child Health Fund</b>			
	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>
<u>Budgetary Basis Receipts:</u>				
Taxes	\$ -	\$ -	\$ -	\$ -
Fees, Licenses & Permits	-	-	-	-
Intergovernmental Receipts	-	-	-	-
Charges for Services	-	-	-	-
Other	-	-	-	-
Total Receipts	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<u>Budgetary Basis Disbursements:</u>				
Health	<u>73,667</u>	<u>73,667</u>	<u>6,926</u>	<u>66,741</u>
Total Disbursements	<u>73,667</u>	<u>73,667</u>	<u>6,926</u>	<u>66,741</u>
Excess of Receipts Over (Under) Disbursements	<u>(73,667)</u>	<u>(73,667)</u>	<u>(6,926)</u>	<u>66,741</u>
<u>Other Financing Sources (Uses):</u>				
Advances In	-	-	-	-
Transfers Out	-	-	-	-
Advances Out	-	-	-	-
Total Other Financing Sources (Uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess of Receipts and Other Financing Sources Over (Under) Disbursements and Other Financing Uses	<u>(73,667)</u>	<u>(73,667)</u>	<u>(6,926)</u>	<u>66,741</u>
Fund Balance at Beginning of Year	80,638	80,638	80,638	-
Prior Year Encumbrances Appropriated	-	-	-	-
Fund Balance at End of Year	<u>\$ 6,971</u>	<u>\$ 6,971</u>	<u>\$ 73,712</u>	<u>\$ 66,741</u>

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

**MEIGS COUNTY DISTRICT BOARD OF HEALTH**

**NOTES TO THE FINANCIAL STATEMENT  
DECEMBER 31, 2004**

**1. DESCRIPTION OF THE BOARD OF HEALTH DISTRICT AND REPORTING ENTITY**

**Description of the Entity**

The District Board of Health, Meigs County (the District), is a body corporate and politic established to exercise the rights and privileges conveyed to it by the constitution and laws of the State of Ohio. The District is directed by a five-member Board, a Medical Director and a Health Commissioner. The District's services include communicable disease investigations, immunization clinics, inspections, dental services, public health nursing services and issuing health-related licenses and permits.

A reporting entity is comprised of the primary government, component units and other organizations ensuring that the financial statements are not misleading. The primary government consists of all funds, departments, boards and agencies that are not legally separate from the District. For the District, this includes general operations, immunization, vital statistics, health related licenses and permits, disease prevention and control, homemaker and public health nursing. The District has no component units.

The District's management believes this financial statement presents all activities for which the District is financially accountable.

**2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

These financial statements follow the cash 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.

**Fund Accounting**

The District uses funds to maintain its financial records during the fiscal year. Fund accounting is designed to demonstrate legal compliance and to aid management by segregating transactions related to certain functions or activities. A fund is a fiscal and accounting entity with a self-balancing set of accounts. The District classifies all funds as governmental.

**Governmental Funds**

Governmental funds are those through which most governmental functions typically are financed. Governmental funds reporting focuses on the sources, uses and balances of current financial resources. Expendable assets are assigned to the various governmental funds according to the purpose for which they may or must be used. Cash disbursements are assigned to the fund from which they are paid. The difference between governmental fund cash basis assets and cash disbursements is reported as fund balance. The following is the District's major governmental funds:

*General Fund*

The General Fund is the general operating fund of the District and is used to account for all financial resources except those required to be accounted for in another fund. The General Fund is available to the District for any purpose provided it is expended or transferred according to the general laws of Ohio.

## MEIGS COUNTY DISTRICT BOARD OF HEALTH

### NOTES TO THE FINANCIAL STATEMENT DECEMBER 31, 2004

#### 2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

*Federal WIC (Women, Infants and Children) Fund* - This is a Federal grant fund used to account for the Special Supplemental Nutrition Program.

*Appalachian Regional Commission (ARC) Dental Clinic Fund* - This fund receives Federal grant money to operate a dental clinic.

*Prenatal Child Health*-This fund receives grant money to administer prenatal child health programs.

The other governmental funds of the District account for grants and other resources, whose use is restricted to a particular purpose.

#### **Basis of Presentation**

For the year 2004 the District has implemented the provisions of GASB 34 for financial reporting on a cash basis, which is a basis of accounting other than accounting principles generally accepted in the United States of America and GASB 38, for certain financial statement note disclosures. However, there are no adjustments to beginning fund balances since the basis of accounting has not changed. The District's basic financial statements consist of district-wide statements, including a statement of net assets-cash basis and a statement of activities-cash basis, and fund financial statements that provide a more detailed level of financial information.

#### **Government-wide Financial Statements**

The statement of net assets and the statement of activities display information about the District as a whole.

The statement of net assets-cash basis presents the cash basis financial condition of governmental activities of the District at year-end. The statement of activities-cash basis presents a comparison between direct cash disbursements and program cash receipts for each program or function of the District's governmental activities. Direct cash disbursements are those that are specifically associated with a service, program or department and therefore clearly identifiable to a particular function. Program cash receipts include charges paid by the recipient of the goods or services offered by the program and grants and contributions that are restricted to meeting the operational or capital requirements of a particular program. Cash receipts which are not classified as program cash receipts are presented as general cash receipts of the District. The comparison of direct cash disbursements with program cash receipts identifies the extent to which each business segment or governmental function is self-financing or draws from the general cash receipts of the District.

#### **Fund Financial Statements**

During the year, the District segregates transactions related to certain District functions or activities in separate funds in order to aid financial management and to demonstrate legal compliance. Fund financial statements are designed to present financial information of the District at this more detailed level. The focus of fund financial statements is on major funds rather than reporting funds by type. Each major fund is presented in a separate column. Non-major funds are aggregated and presented in a single column.

**MEIGS COUNTY DISTRICT BOARD OF HEALTH**

**NOTES TO THE FINANCIAL STATEMENT  
DECEMBER 31, 2004**

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

**Cash Receipts – Exchange and Non-exchange Transactions**

Cash receipts resulting from exchange transactions, in which each party gives and receives essentially equal value, is recorded on the cash basis when the exchange takes place. On a cash basis, receipts are recorded in the year in which the resources are received.

Non-exchange transactions, in which the District receives value without directly giving equal value in return, include property taxes, grants, entitlements and donations. On a cash basis, receipts from property taxes are recognized in the year in which the taxes are received. Receipts from grants, entitlements and donations are recognized in the year in which the monies have been received.

**Cash Disbursements**

On the cash basis of accounting, disbursements are recognized at the time payments are made.

**Cash**

As required by Ohio Revised Code, the County Treasurer is custodian for the District's cash. The District's assets are held in the County's cash and investment pool, and are valued at the County Treasurer's reported carrying amount.

**Budgetary Process**

The Ohio Revised Code requires that each fund be budgeted annually.

**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. Unencumbered appropriations lapse at year end.

**2. Estimated Resources**

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

**3. Encumbrances**

The Ohio Revised Code requires the District to reserve (encumber) appropriations when commitments are made. Encumbrances outstanding at year end are carried over, and need not be reappropriated.

**Capital Assets**

Acquisitions of property, plant and equipment are recorded as disbursements when paid. These items are not reflected as assets on the accompanying financial statement.

**MEIGS COUNTY DISTRICT BOARD OF HEALTH**

**NOTES TO THE FINANCIAL STATEMENT  
DECEMBER 31, 2004**

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

**Accumulated Leave**

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

**Fund Balance Reserves**

The District reserves those portions of fund equity legally segregated for a specific future use or which are not available for appropriation or disbursement. The District has reserved fund equity for encumbrances.

**Interfund Activity**

The statements report exchange transactions between funds as receipts in the seller funds and as disbursements in the purchasing funds. Nonexchange flows of cash from one fund to another are reported as interfund transfers. Governmental funds report interfund transfers as other financings sources/uses. The statements do not report repayments from funds responsible for particular disbursements to the funds initially paying the costs.

Activity between funds that represent lending/borrowing arrangements outstanding at the end of the fiscal year are referred to as "advances to/from other funds". In the government-wide financial statements transfers within governmental activities are eliminated.

**3. BUDGETARY BASIS FUND BALANCES**

Differences between the budgetary basis fund balances and fund cash balances are due to encumbrances. The table below presents these differences for the District's Major Funds:

	<u>General Fund</u>	<u>Federal WIC</u>	<u>ARC Dental</u>	<u>Prenatal Child Health</u>
Budgetary Basis Fund Balances	\$126,428	\$7,213	\$61,178	\$73,712
Encumbrances	<u>5,552</u>	<u>0</u>	<u>853</u>	<u>370</u>
Fund Cash Balances	<u>\$131,980</u>	<u>\$7,213</u>	<u>\$62,031</u>	<u>\$74,082</u>

**4. TAXES**

The Board of County Commissioners is serving as a special taxing authority for the purposes of levying a special levy outside the ten-mill limitation to provide the Board of Health with sufficient funds to carry out health programs. The District had a 1 mill levy to relieve the townships and villages of the costs of operating the District.

Real property taxes become a lien on January 1 preceding the October 1 date for which rates are adopted by District. 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.



## MEIGS COUNTY DISTRICT BOARD OF HEALTH

### NOTES TO THE FINANCIAL STATEMENT DECEMBER 31, 2004

#### 5. RETIREMENT SYSTEM

##### **Ohio Public Employees Retirement System (OPERS)**

The District's full-time employees belong to the Public Employees Retirement System (OPERS) of Ohio.

The Ohio Public Employees Retirement System (OPERS) administers three separate pension plans as described below:

The Traditional Pension Plan (TP) – a cost-sharing multiple-employer defined benefit pension plan.

The Member-Directed Plan (MD) – a defined contribution plan in which the member invests both member and employer contributions (employer contributions vest over five years at 20% per year). Under the Member-Directed Plan members accumulate retirement assets equal to the value of member and (vested) employer contributions plus any investment earnings thereon.

The Combined Plan (CO) – a cost-sharing multiple-employer defined benefit pension plan. Under the Combined Plan employer contributions are invested by OPERS to provide a formula retirement benefit similar in nature to the Traditional Pension Plan benefit. Member contributions, the investment of which is self-directed by the members, accumulate retirement assets in a manner similar to the Member-Directed Plan.

OPERS provides retirement, disability, and survivor benefits as well as postretirement health care coverage to qualifying members of both the Traditional Pension and Combined Plans. Members of the Member-Directed Plan do not qualify for ancillary benefits.

The 2004 member contribution rates were 8.5%. Authority to establish and amend benefits is provided by state statute per Chapter 145 of the Ohio Revised Code. The Ohio Public Employees Retirement System issues a stand-alone financial report. Interested parties may obtain a copy, by making a written request to OPERS, 277 East Town Street, Columbus, Ohio 43215-4642 or by calling (614) 222-6701 or 1-800-222-7377.

The 2004 employer contribution rate for local government employer units was 13.55% of covered payroll. The District's contributions to OPERS for all employees for the years ended December 31, 2004, 2003, and 2002, were \$102,052, \$89,129, and \$82,590, respectively; 100 percent has been contributed for 2004, 2003, and 2002.

##### **Postemployment Benefits**

Ohio Public Employees Retirement System (OPERS) administers three separate pension plans: The Traditional Pension Plan (TP) – a cost-sharing multiple-employer defined benefit pension plan; the Member-Directed Plan (MD) – a defined contribution plan; and the Combined Plan (CO) – a cost-sharing multiple-employer defined benefit pension plan that has elements of both a defined benefit and defined contribution plan.

OPERS provides retirement, disability, and survivor benefits as well as postretirement health care coverage to qualifying members of both the Traditional and the Combined Plans. Members of the Member-Directed Plan do not qualify for ancillary benefits, including postemployment health care coverage.

In order to qualify for post-retirement health care coverage, age and service retirees under the Traditional Pension and Combined Plans must have 10 or more years of qualifying Ohio service credit. Health care coverage for disability benefit recipients and qualified survivor benefit recipients is available. The health care coverage provided by OPERS is considered to be an Other Postemployment Benefit (OPEB) as described in GASB Statement No. 12.

**MEIGS COUNTY DISTRICT BOARD OF HEALTH**

**NOTES TO THE FINANCIAL STATEMENT  
DECEMBER 31, 2004**

**5. RETIREMENT SYSTEM (Continued)**

A portion of each employer's contribution to OPERS is set aside for the funding of post retirement health care. The Ohio Revised Code provides statutory authority for employer contributions. For local government employer units, the rate was 13.55% of covered payroll for both fiscal years 2004 and 2003; 4.0% was used to fund health care for the year 2004 and 5.0% was used to fund health care for the year 2003.

The Ohio Revised Code provides the statutory authority requiring public employers to fund postretirement health care through their contributions to OPERS.

Summary of Assumptions:

Actuarial Review - The assumptions and calculations below were based on OPERS' latest Actuarial Reviews performed as of December 31, 2003.

Funding Method - An entry age normal actuarial cost method of valuation is used in determining the present value of OPEB. The difference between assumed and actual experience (actuarial gains and losses) becomes part of unfunded actuarial accrued liability.

Assets Valuation Method - All investments are carried at market value. For actuarial valuation purposes, a smoothed market approach is used. Under this approach assets are adjusted annually to reflect 25% of unrealized market appreciation or depreciation on investment assets annually.

Investment Return - The investment assumption rate for 2003 was 8.00%.

Active Employee Total Payroll - An annual increase of 4.0%, compounded annually, is the base portion of the individual pay increase assumption. This assumes no change in the number of active employees. Additionally, annual pay increases, over and above the 4.0% base increase, were assumed to range from .50% to 6.30%.

Health Care - Health care cost were assumed to increase at the projected wage inflation rate plus an additional factor ranging from 1% to 6% for the next 8 years. In subsequent years (9 and beyond) health care costs were assumed to increase at 4% (the projected wage inflation rate).

OPEBs are advance-funded on an actuarially determined basis. The number of active contributing participants in the Traditional Pension and Combined Plans totaled 30,126 for 2004. The employer contributions that were used to fund postemployment benefits were \$30,105 for 2004. \$10.5 billion represents the actuarial value of OPERS' net assets available for OPEBs at December 31, 2003.

The actuarially accrued liability and the unfunded actuarial accrued liability, based on the actuarial cost method used, were \$26.9 billion and \$16.4 billion, respectively.

OPERS Retirement Board adopts a Health Care Preservation Plan:

On September 9, 2004 the OPERS Retirement Board adopted a Health Care Preservation Plan (HCPP) with an effective date of January 1, 2007. The HCPP restructures OPERS' health care coverage to improve the financial solvency of the fund in response to skyrocketing health care costs.

Under HCPP, retirees eligible for health care coverage will receive a graded monthly allocation based on their years of service at retirement. The Plan incorporates a cafeteria approach, offering a broad range of health care options that allow benefit recipients to use their monthly allocation to purchase health care coverage customized to meet their individual needs. If the monthly allocation exceeds the cost of the options selected, the excess is deposited into a Retiree Medical Account that can be used to fund future health care expenses.

**MEIGS COUNTY DISTRICT BOARD OF HEALTH**

**NOTES TO THE FINANCIAL STATEMENT  
DECEMBER 31, 2004**

**6. RISK POOL MEMBERSHIP**

The District belongs to the Public Entities Pool of Ohio ("PEP"), a risk-sharing pool available to Ohio local governments. PEP provides property and casualty insurance for its members. PEP is a member of the American Public Entity Excess Pool (APEEP). Member governments pay annual contributions to fund PEP. PEP pays judgments, settlements and other expenses resulting from covered claims that exceed the members' deductibles.

Casualty Coverage

PEP retains casualty risks up to \$250,000 per claim, including loss adjustment expenses. PEP pays a percentage of its contributions to APEEP. APEEP reinsures claims exceeding \$250,000, up to \$1,750,000 per claim and \$5,000,000 in the aggregate per year. Governments can elect additional coverage, from \$2,000,000 to \$10,000,000 from the General Reinsurance Corporation.

If losses exhaust PEP's retained earnings, APEEP covers PEP losses up to \$5,000,000 per year, subject to a per-claim limit of \$2,000,000.

Property Coverage

PEP retains property risks, including automobile physical damage, up to \$100,000 on any specific loss with an annual aggregate of \$1,250,000 for 2002. There is no aggregate for 2003 and future accident years. Beginning in 2003, PEP retains property risks, including automobile physical damage, up to \$100,000 on any specific loss in any one occurrence. The Travelers Indemnity Company reinsures losses exceeding \$100,000. APEEP's Guarantee Fund pays losses and loss adjustment expenses exceeding operating contributions.

The aforementioned casualty and property reinsurance agreements do not discharge PEP's primary liability for claims payments on covered losses. Claims exceeding coverage limits are the obligation of the respective government. Claims have not exceed coverage limits in any of the past three years.

Financial Position-PEP's financial statements (audited by other accountants) conform with generally accepted accounting principles, and reported the following assets, liabilities and retained earnings at December 31, 2003 and 2002 (the latest information available):

	<b>Casualty Coverage</b>	<b>2003</b>	<b>2002</b>
Assets		\$25,288,098	\$20,174,977
Liabilities		<u>(12,872,985)</u>	<u>(8,550,749)</u>
Retained earnings		<u>\$12,415,113</u>	<u>\$11,624,228</u>
Property Coverage			
Assets		\$3,158,813	\$2,565,408
Liabilities		<u>(792,061)</u>	<u>(655,318)</u>
Retained earnings		<u>\$2,366,752</u>	<u>\$1,910,090</u>

**7. CONTINGENT LIABILITIES**

Amounts received from grantor agencies are subject to audit and adjustment by the grantor, principally the federal government. Any disallowed costs may require refunding to the grantor. Amounts which may be disallowed, if any, are not presently determinable. However, based on prior experience, management believes such refunds, if any, would not be material.

**BALESTRA, HARR & SCHERER, CPAs, INC.**

528 South West Street, P.O. Box 687  
Piketon, Ohio 45661

---

Telephone (740) 289-4131  
Fax (740) 289-3639  
www.bhscpas.com

Member American Institute of Certified Public Accountants

Ohio Society of Certified Public Accountants

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

Meigs County Distict Board of Health  
112 East Memorial Drive  
Pomeroy, Ohio 45769

We have audited the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of the Meigs County District Board of Health, Meigs County, Ohio, (the District) as of and for the year ended December 31, 2004, which collectively comprise the District's basic financial statements and have issued our report thereon dated August 12, 2005, in which we noted the District revised its financial statement presentation for 2004. 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 in order to determine auditing procedures for the purpose of expressing our opinion on the financial statements and not to provide an opinion 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 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 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.

**Compliance and Other Matters**

As part of obtaining reasonable assurance about whether the District's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

This report is intended solely for the information and use of management, the Board of Trustees, and other officials authorized to receive this report under § 117.26, Ohio Revised Code, and is not intended to be and should not be used by anyone other than these specified parties.



Balestra, Harr & Scherer, CPAs, Inc.  
August 12, 2005



**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

**DISTRICT BOARD OF HEALTH**

**MEIGS 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 29, 2005**