

HURON COUNTY GENERAL HEALTH DISTRICT
SINGLE AUDIT
FOR THE YEAR ENDED DECEMBER 31, 1999



Reichert & Associates, CPA's

206 West Hardin Street
Findlay, Ohio 45840
419-422-6131

HURON COUNTY GENERAL HEALTH DISTRICT
SINGLE AUDIT
FOR THE YEAR ENDED DECEMBER 31, 1999

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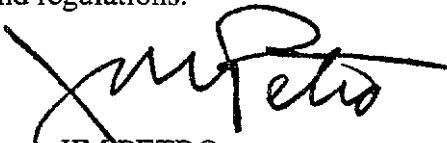
STATE OF OHIO
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JIM PETRO, AUDITOR OF STATE

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Huron County General Health District
180 Milan Avenue
Norwalk, Ohio 44857-1168

We have reviewed the Independent Auditor's Report of the Huron County General Health District, Huron County, prepared by Reichert & Associates, CPA's, for the audit period January 1, 1999 to December 31, 1999. 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. Huron County General Health District is responsible for compliance with these laws and regulations.


JIM PETRO
Auditor of State

June 28, 2000

REICHERT & ASSOCIATES, CPA'S

206 West Hardin Street
Findlay, Ohio 45840
419-422-6131
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REPORT OF INDEPENDENT ACCOUNTANTS

Huron County General Health District
180 Milan Avenue
Norwalk, Ohio 44857-1168

To the Board of Health:

We have audited the accompanying financial statements of the Huron County General Health District, (the District) as of and for the year ended December 31, 1999. 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 generally accepted auditing standards and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. 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 described in Note 1, the District 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 cash, investments, and combined fund cash balances of the Huron County General Health District, as of December 31, 1999, and its combined cash receipts and disbursements and its combined budgeted and actual receipts and budgeted and actual disbursements and encumbrances, for the year then ended on the basis of accounting described in Note 1.

In accordance with *Government Auditing Standards*, we have also issued our report dated April 21, 2000, 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 grants.

Our audit was performed for the purpose of forming an opinion on the financial statements of the District taken as a whole. The accompanying schedule of federal awards expenditures is presented for purposes of 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. Such information has been subjected to the auditing procedures applied in the audit of the financial statements and, in our opinion, is fairly stated, in all material respects, in relation to the financial statements taken as a whole.

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

April 21, 2000
Findlay, Ohio

REICHERT & ASSOCIATES, CPA'S
Certified Public Accountants

**HURON COUNTY GENERAL HEALTH DISTRICT
COMBINED STATEMENT OF CASH AND
FUND CASH BALANCES - ALL FUND TYPES
AS OF DECEMBER 31, 1999**

Cash

Funds on Deposit with County Treasurer	<u>\$ 256,439</u>
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CASH BALANCES BY FUND TYPE

Governmental Fund Types:

General Fund	\$ 194,070
Special Revenue Fund	<u>62,369</u>
Total	<u>\$ 256,439</u>

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

**HURON COUNTY GENERAL HEALTH DISTRICT
COMBINED STATEMENT OF CASH RECEIPTS, DISBURSEMENTS AND
CHANGES IN FUND CASH BALANCES - GOVERNMENTAL FUND TYPES
FOR THE YEAR ENDED DECEMBER 31, 1999**

	<u>Governmental Fund Types</u>		<u>Totals (Memorandum Only)</u>
	<u>General</u>	<u>Special Revenue</u>	
Cash Receipts			
Taxes	\$ 486,565	\$ 0	\$ 486,565
Charges for Services	156,624	75,831	232,455
Licenses and Permits	88,153	32,592	120,745
Intergovernmental Receipts	75,422	446,439	521,861
Other Receipts	51,673	48,548	100,221
Total Receipts	<u>858,437</u>	<u>603,410</u>	<u>1,461,847</u>
Cash Disbursements			
Salaries	\$511,190		\$511,190
Insurance Incentive Buy Back	10,740		
Supplies	34,453		34,453
Equipment	7,263		7,263
Contract-Repairs	834		834
Contract-Services	3,340		3,340
Rentals	4,077		4,077
Travel Expenses	26,515		26,515
Contract Personnel	7,305		7,305
Advertising and Printing	1,607		1,607
Public Employee's Retirement	111,451		111,451
Medicare	6,035		6,035
Hospitalization	27,888		
Program Expenses		630,249	630,249
Other Expenses	32,638		32,638
Total Expenditures	<u>785,336</u>	<u>630,249</u>	<u>1,415,585</u>
Excess of Disbursements Over Receipts	<u>73,101</u>	<u>(26,839)</u>	<u>46,262</u>
Other Financing Sources and (Uses)			
Advances-In	206,150	261,550	467,700
Advances-Out	(261,550)	(206,150)	(467,700)
Total Other Financing Sources (Uses)	<u>(55,400)</u>	<u>55,400</u>	<u>0</u>
Excess of Receipts and Other Sources Over (Under) Disbursements and Other Uses	<u>17,701</u>	<u>28,561</u>	<u>46,262</u>
Fund Cash Balance at January 1	<u>176,369</u>	<u>33,808</u>	<u>210,177</u>
Fund Cash Balance at December 31	<u>\$ 194,070</u>	<u>\$ 62,369</u>	<u>\$ 256,439</u>

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

**HURON COUNTY GENERAL HEALTH DISTRICT
 COMBINED STATEMENT OF RECEIPTS
 BUDGET AND ACTUAL
 FOR THE YEAR ENDED DECEMBER 31, 1999**

	<u>Budget</u>	<u>Actual</u>	<u>Variance: Favorable (Unfavorable)</u>
Governmental Fund Types:			
General Fund	\$ 981,157	\$ 1,064,587	\$ 83,430
Special Revenue Funds	863,921	864,960	1,039
 Totals (Memorandum Only)	 <u>\$ 1,845,078</u>	 <u>\$ 1,929,547</u>	 <u>\$ 84,469</u>

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

**HURON COUNTY GENERAL HEALTH DISTRICT
 COMBINED STATEMENT OF DISBURSEMENTS AND
 ENCUMBRANCES COMPARED WITH EXPENDITURE AUTHORITY
 FOR THE YEAR ENDED DECEMBER 31, 1999**

	<u>Prior Year Carryover Appropriations</u>	<u>1999 Appropriations</u>	<u>Total</u>
Governmental Fund Type:			
General Fund	\$ 5,226	\$ 1,152,300	\$ 1,157,526
Special Revenue Funds	<u>6,594</u>	<u>891,135</u>	<u>897,729</u>
 Totals (Memorandum Only)	 <u>\$ 11,820</u>	 <u>\$ 2,043,435</u>	 <u>\$ 2,055,255</u>

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

<u>Actual 1999 Disbursements</u>	<u>Encumbrances Outstanding at 12/31/99</u>	<u>Total</u>	<u>Variance: Favorable (Unfavorable)</u>
\$ 1,046,886	\$ 6,492	\$ 1,053,378	\$ 104,148
836,399	9,573	845,972	51,757
<u>\$ 1,883,285</u>	<u>\$ 16,065</u>	<u>\$ 1,899,350</u>	<u>\$ 155,905</u>

**HURON COUNTY GENERAL HEALTH DISTRICT
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 1999**

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. Description of the Entity

The Huron County General Health District, (the District) is a body politic and corporate established for the purpose of exercising the rights and privileges conveyed to it by the constitution and laws of the State of Ohio. The District is a union of the General Health District and the Boards of Health of the Cities of Norwalk and Willard under the direction of a seven-member board with one member appointed by each of the cities and five members appointed by a district advisory council representing the county, townships, and villages. The County Auditor and County Treasurer are responsible for fiscal control of the resources of the District which are maintained in the funds described below. Services provided by the District include medical assistance and public health and safety.

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. Fund Accounting

The District maintains the accounting records in accordance with the principles of "fund" accounting. Fund accounting is a concept developed to meet the needs of governmental entities in which legal or other restraints require the recording of specific receipts and disbursements. The transactions of each fund are reflected in a self-balancing group of accounts, an accounting entity which stands separate from the activities reported in other funds. The restrictions associated with each class of funds are as follows:

Governmental Funds

1. **General Fund** - The General Fund is the general operating fund of the District. It is used to account for all financial resources except those required by law or contract to be accounted for in another fund.
2. **Special Revenue Funds** - Special revenue funds account for proceeds of specific revenue sources that are legally restricted to disbursements for specified purposes.

**HURON COUNTY GENERAL HEALTH DISTRICT
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 1999**

D. Budgetary Process

1. Appropriations

An appropriation measure is adopted by the District on or before the first Monday of April in each year for the period January 1 to December 31 of the following year. The appropriation measure, together with an itemized estimate of the sources of revenue available to the District for the next fiscal year, is submitted to the county auditor, who in turn submits it to the county budget commission.

The county budget commission reviews the appropriation measure and may reduce any item in the appropriation measure, but may not increase any item or the aggregate amount of all items in the appropriation measure.

The appropriation measure, as amended by the county budget commission, controls expenditures by the District for the period January 1 to December 31 of the following year. The District may, by resolution, transfer funds from one item to another in the appropriation measure, reduce or increase any item, create new items, and make additional appropriations or reduce total appropriations, subject to the availability of funds and to the approval of the county budget commission.

2. Estimated Resources

The county auditor calculates the estimated tax revenues available to the District. A certificate of estimated resources is prepared based upon this calculation and upon other financial information supplied in the budget sent by the District.

3. Encumbrances

The District is required by Ohio Law to use the encumbrance method of accounting. Under this system, purchase orders, contracts, and other commitments for the expenditure of funds are recorded as the budgetary equivalent of expenditures to reserve that portion of the applicable appropriation and to determine and maintain legal compliance. The sum of expenditures and encumbrances may not exceed appropriated totals at any level of budgetary control.

Unencumbered appropriations lapse at year end. Encumbered appropriations are carried forward to the succeeding fiscal year without being reappropriated.

E. 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. Depreciation is not recorded for these fixed assets.

**HURON COUNTY GENERAL HEALTH DISTRICT
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 1999**

F. Unpaid Vacation and Sick Leave

Employees are entitled to cash payments for unused vacation leave in certain circumstances, such as upon leaving employment. Unpaid vacation leave is not reflected as liabilities under the cash basis of accounting used by the District.

G. Total Columns on Financial Statements

Total columns on the financial statements are captioned "Memorandum Only" to indicate that they are presented only to facilitate financial analysis. This data is not comparable to a consolidation. Interfund-type eliminations have not been made in the aggregation of this data.

2. POOLED CASH AND INVESTMENTS

The Huron County Auditor acts as fiscal officer and the Huron County Treasurer acts as custodian of the moneys of the District. Huron County maintains a cash and investment pool used by all funds of the County and includes custodial funds for which the County Treasurer is custodian. It is impracticable at this time to differentiate District moneys from the County's cash and investment pool, and therefore disclosure of pooled cash and investments has only been made as part of the County's financial statements.

3. INSURANCE

The Huron County Commissioners maintain comprehensive insurance coverage as a member of a pooled insurance agreement with the County Risk Sharing Authority (CORSA). The pool purchases excess insurance to supplement pool funds. Coverage includes comprehensive insurance coverage for real property, building contents, and vehicles. The District also maintains liability insurance coverage as a member of a pooled insurance agreement with the Public Entities Pool (PEP).

• PROPERTY TAXES

Real property taxes become a lien on January 1 preceding the October 1 date for which rates are adopted by the Board of Health. 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 payment, the first half is due December 31. The second half payment is due the following June 20.

Public utilities are also taxed on personal and real property located within the Health District.

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 Health District.

**HURON COUNTY GENERAL HEALTH DISTRICT
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 1999**

5. RETIREMENT COMMITMENTS

The District's full-time employees belong to the Public Employees Retirement System (PERS) of Ohio. PERS is a cost-sharing, multiple-employer plan. This plan provides retirement benefits, including post retirement healthcare, and survivor and disability benefits to participants as prescribed by the Ohio Revised Code.

Contribution rates are also prescribed by the Ohio Revised Code. As of December 31, 1999, the District picks up the employee contribution of 8.5 percent of the employees' gross wages. The District also contributed an amount equal to 13.55 percent of participants' gross salaries. The District has paid all contributions required through December 31, 1999.

**HURON COUNTY GENERAL HEALTH DISTRICT
SCHEDULE OF FEDERAL AWARDS EXPEDITURES
FOR THE YEAR ENDED DECEMBER 31, 1999**

Federal Grantor Pass Through Grantor Program Title	Federal CFDA Number	Pass Through Entity Number	Disbursements
United States Department of Education <i>Passed Through Ohio Department of Health</i>			
Early Intervention Programs	84.181	39-1-01-F-AN-392 10/1/98 - 9/30/99 10/1/99 - 9/30/00	\$72,117 <u>22,919</u>
Total U.S. Department of Education			<u>95,036</u>
United States Department of Health & Human Services <i>Passed Through Ohio Department of Health</i>			
Family Planning Services	93.217	439-XX 39-1-01-F-XX-GRF	10,133 <u>51,092</u>
Total Family Planning Services			<u>61,225</u>
Abstinence Education Grant	93.235	39-1-01-F-CS-320 10/1/98 - 9/30/99 10/1/99 - 9/30/00	35,877 <u>16,280</u>
Total Abstinence Education Grant			<u>52,157</u>
Preventative Health and Health Services Block Grant	93.991	39-1-01-P-BP-387 1/1/98 - 12/31/98 1/1/99 - 12/31/99 439-R 39-1-01-P-AH-387	1,129 11,536 71 <u>29,955</u>
Total Preventive Health and Health Services Block Grant			<u>42,691</u>
Maternal and Child Health Services Block Grant	93.994	39-1-01-F-AI-320 10/1/98 - 9/30/99 10/1/99 - 9/30/00	72,837 <u>20,641</u>
Total Maternal and Child Health Services Block Grant			<u>93,478</u>
Total U.S. Department of Human Services			<u>249,551</u>
TOTAL FEDERAL AWARDS EXPEDITURES			<u>\$344,587</u>

**NOTES TO THE SCHEDULE OF FEDERAL AWARDS EXPENDITURES
DECEMBER 31, 1999**

NOTE A - SIGNIFICANT ACCOUNTING POLICIES

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

REICHERT & ASSOCIATES, CPA'S

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

Huron County General Health District
180 Milan Avenue
Norwalk, Ohio 44857-1168

To the Board of Health:

We have audited the financial statements of the Huron County General Health District, (the District) as of and for the year ended December 31, 1999, and have issued our report thereon dated April 21, 2000. We conducted our audit in accordance with generally accepted auditing standards and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States.

Compliance

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

Internal Control Over Financial Reporting

In planning and performing our audit, we considered the District'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. However, we noted a matter involving the internal control over financial reporting that does not require inclusion in this report, that we have reported to management of the District in a separate letter dated April 21, 2000.

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

April 21, 2000
Findlay, Ohio

REICHERT & ASSOCIATES, CPA'S
Certified Public Accountants

REICHERT & ASSOCIATES, CPA'S

206 West Hardin Street
Findlay, Ohio 45840
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REPORT OF INDEPENDENT ACCOUNTANTS ON COMPLIANCE WITH REQUIREMENTS APPLICABLE TO THE MAJOR FEDERAL PROGRAM AND INTERNAL CONTROL OVER COMPLIANCE IN ACCORDANCE WITH OMB CIRCULAR A-133

Huron County General Health District
180 Milan Avenue
Norwalk, Ohio 44857-1168

To the Board of Health:

Compliance

We have audited the compliance of the Huron County General Health District, (District) 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 December 31, 1999. The District'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 District's management. Our responsibility is to express an opinion on the District's compliance based on our audit.

We conducted our audit of compliance in accordance with generally accepted auditing standards; 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 District'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 District's compliance with those requirements.

In our opinion, the District complied, in all material respects, with the requirements referred to above that are applicable to its major federal program for the year ended December 31, 1999.

Internal Control Over Compliance

The management of the District 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 District'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.

Huron County General Health Board

Report of Independent Accountants on Compliance with Requirements
Applicable to the Major Federal Program and 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 Board of Health, 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.

April 21, 2000
Findlay, Ohio

REICHERT & ASSOCIATES, CPA'S
Certified Public Accountants

SCHEDULE OF FINDINGS
OMB CIRCULAR A -133 § .505
DECEMBER 31, 1999

I. SUMMARY OF AUDITOR'S RESULTS

<i>(d)(I)(i)</i>	Type of Financial Statement Opinion	Unqualified
<i>(d)(I)(ii)</i>	Were there any material control weakness conditions reported at the financial statement level (GAGAS)?	No
<i>(d)(I)(ii)</i>	Were there any other reportable control weakness conditions reported at the financial statement level (GAGAS)?	No
<i>(d)(I)(iii)</i>	Was there any reported material noncompliance at the financial statement level (GAGAS)?	No
<i>(d)(I)(iv)</i>	Were there any material internal control weakness conditions reported for major federal programs?	No
<i>(d)(I)(iv)</i>	Were there any other reportable internal control weakness conditions reported for major federal programs?	No
<i>(d)(I)(v)</i>	Type of Major Programs' Compliance Opinion	Unqualified
<i>(d)(I)(vi)</i>	Are there any reportable findings under §.510?	No
<i>(d)(I)(vii)</i>	Major Programs (list):	Early Intervention (CFDA# 84.181)
<i>(d)(I)(viii)</i>	Dollar Threshold: Type A\B Programs	Type A: > \$ 300,000 Type B: all others
<i>(d)(I)(ix)</i>	Low Risk Auditee?	Yes

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

None.

3. FINDINGS FOR FEDERAL AWARDS

None.

HURON COUNTY GENERAL HEALTH DISTRICT

Status of Prior Audit Findings

<u>FINDINGS</u>	<u>STATUS</u>	<u>EXPLANATION</u>
Noncompliance: Item98-1 Encumbrances were not issued before the order date. Then and now purchased orders were not used.	Corrected.	N/A



STATE OF OHIO
OFFICE OF THE AUDITOR

JIM PETRO, AUDITOR OF STATE

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HURON COUNTY GENERAL HEALTH DISTRICT

HURON 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.

By: *Susan Babbitt*

Date: JULY 18, 2000