



Mary Taylor, CPA
Auditor of State

**DISTRICT BOARD OF HEALTH
MORGAN COUNTY**

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Mary Taylor, CPA

Auditor of State

District Board of Health
Morgan County
4275 North State Route 376 NW
McConnelsville, Ohio 43756

To the Board of Health:

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 an 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 adverse 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.

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Mary Taylor, CPA
Auditor of State

August 28, 2008

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Mary Taylor, CPA

Auditor of State

INDEPENDENT ACCOUNTANTS' REPORT

District Board of Health
Morgan County
4275 North State Route 376 NW
McConnelsville, Ohio 43756

To the Board of Health:

We have audited the accompanying financial statements of the District Board of Health, Morgan County, Ohio (the District), as of and for the years ended December 31, 2007 and 2006. 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.

Instead of the combined funds the accompanying financial statements present, GAAP require presenting entity-wide statements and also presenting the District's larger (i.e., major) funds separately. 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 GAAP presentation requirements. The Auditor of State permits, but does not require health districts to reformat their statements. The District has elected not to follow GAAP statement formatting requirements. 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 statements referred to above for the years ended December 31, 2007 and 2006 do 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, 2007 and 2006, or its changes in financial position for the years then ended.

Also, in our opinion, the financial statements referred to above present fairly, in all material respects, the combined fund cash balances and reserves for encumbrances of the District Board of Health, Morgan County, Ohio, as of December 31, 2007 and 2006, and its combined cash receipts and disbursements for the years then ended on the accounting basis Note 1 describes.

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 August 28, 2008, 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.

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

Mary Taylor, CPA
Auditor of State

August 28, 2008

**DISTRICT BOARD OF HEALTH
MORGAN COUNTY**

**COMBINED STATEMENT OF CASH RECEIPTS, CASH DISBURSEMENTS, AND
CHANGES IN FUND CASH BALANCES
ALL GOVERNMENTAL FUND TYPES
FOR THE YEAR ENDED DECEMBER 31, 2007**

	<u>Governmental Fund Types</u>		Totals (Memorandum Only)
	<u>General</u>	<u>Special Revenue</u>	
Cash Receipts:			
Intergovernmental	\$154,824	\$266,564	\$421,388
Licenses, Permits and Fees	50,844	29,524	80,368
Miscellaneous	5,175		5,175
	<hr/>	<hr/>	<hr/>
Total Cash Receipts	210,843	296,088	506,931
	<hr/>	<hr/>	<hr/>
Cash Disbursements:			
Current Disbursements:			
Health:			
Salaries	140,156	114,904	255,060
Fringe Benefits	20,664	17,647	38,311
Supplies	3,082	9,178	12,260
Remittances to State		4,967	4,967
Equipment	604	1,986	2,590
Contracts - Repair	904		904
Contracts - Services		9,243	9,243
Travel	1,275	4,966	6,241
Advertising and Printing	879		879
Workers Compensation	3,756	2,619	6,375
Insurance		19,986	19,986
Other	52,422	31,871	84,293
	<hr/>	<hr/>	<hr/>
Total Cash Disbursements	223,742	217,367	441,109
	<hr/>	<hr/>	<hr/>
Total Cash Receipts Over/(Under) Cash Disbursements	(12,899)	78,721	65,822
	<hr/>	<hr/>	<hr/>
Fund Cash Balances, January 1	97,956	63,300	161,256
	<hr/>	<hr/>	<hr/>
Fund Cash Balances, December 31	<u>\$85,057</u>	<u>\$142,021</u>	<u>\$227,078</u>
	<hr/>	<hr/>	<hr/>
Reserves for Encumbrances, December 31	<u>\$5,000</u>	<u>\$7,148</u>	<u>\$12,148</u>

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

**DISTRICT BOARD OF HEALTH
MORGAN COUNTY**

**COMBINED STATEMENT OF CASH RECEIPTS, CASH DISBURSEMENTS, AND
CHANGES IN FUND CASH BALANCES
ALL GOVERNMENTAL FUND TYPES
FOR THE YEAR ENDED DECEMBER 31, 2006**

	<u>Governmental Fund Types</u>		Totals (Memorandum Only)
	<u>General</u>	<u>Special Revenue</u>	
Cash Receipts:			
Intergovernmental	\$160,361	\$131,943	\$292,304
Licenses, Permits and Fees	60,601	27,014	87,615
Miscellaneous	4,935	7,128	12,063
	<u>225,897</u>	<u>166,085</u>	<u>391,982</u>
Total Cash Receipts			
	<u>225,897</u>	<u>166,085</u>	<u>391,982</u>
Cash Disbursements:			
Current Disbursements:			
Health:			
Salaries	127,402	92,752	220,154
Fringe Benefits	19,231	13,144	32,375
Supplies	2,207	13,908	16,115
Remittances to State		5,315	5,315
Equipment	7,078	24,585	31,663
Contracts - Repair	860		860
Contracts - Services		9,587	9,587
Travel	1,906	3,775	5,681
Advertising and Printing	20	1,564	1,584
Workers Compensation	2,644	1,736	4,380
Insurance		10,921	10,921
Other	51,205	15,589	66,794
	<u>212,553</u>	<u>192,876</u>	<u>405,429</u>
Total Cash Disbursements			
	<u>212,553</u>	<u>192,876</u>	<u>405,429</u>
Total Cash Receipts Over/(Under) Cash Disbursements	13,344	(26,791)	(13,447)
Fund Cash Balances, January 1	84,612	90,091	174,703
	<u>84,612</u>	<u>90,091</u>	<u>174,703</u>
Fund Cash Balances, December 31	<u>\$97,956</u>	<u>\$63,300</u>	<u>\$161,256</u>
Reserves for Encumbrances, December 31	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>

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

**DISTRICT BOARD OF HEALTH
MORGAN COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2007 AND 2006**

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 District Board of Health, Morgan County, Ohio (the District), as a body corporate and politic. A five-member Board and a Health Commissioner govern the District. Board members are appointed by the District Advisory Council for staggered five year terms. The District Advisory Council is made up of the president of the Board of County Commissioners, the chief executive of each municipal corporation not constituting a city health district and chairman of the Board of Trustees of each Township. The District's services include referrals to the Bureau of Crippled Children Services Program, communicable disease investigations, immunization clinics, various inspections, birth and death certificates, issuance of various licenses and permits, and other related services.

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

B. Accounting Basis

These financial statements follow the accounting basis 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 include adequate disclosure of material matters, as the Auditor of State prescribes or permits.

C. Cash and Investments

As required by the Ohio Revised Code, the Morgan 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.

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:

1. General Fund

The General Fund reports all financial resources except those required to be accounted for in another fund.

**DISTRICT BOARD OF HEALTH
MORGAN COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2007 AND 2006
(Continued)**

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

D. Fund Accounting (Continued)

2. Special Revenue Funds

These funds account for proceeds from specific sources that are restricted to expenditure for specific purposes. The District had the following significant Special Revenue Funds:

Help Me Grow Grant Fund – This is a federal and state grant fund that accounts for transactions of the Help Me Grow program.

Bio-Terrorism Grant Fund – This is a federal grant fund that accounts for the transactions of the Bio-Terrorism program.

E. Budgetary Process

The Ohio Revised Code requires the District to budget each fund annually.

1. Appropriations

Budgetary expenditures (that is, disbursements and encumbrances) may not exceed appropriations at the fund level, and appropriations may not exceed estimated resources. The District Board must annually approve appropriation measures and subsequent amendments. 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. The County Budget Commission must also approve estimated resources.

3. Encumbrances

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

A summary of 2007 and 2006 budgetary activity appears in Note 2.

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.

**DISTRICT BOARD OF HEALTH
MORGAN COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2007 AND 2006
(Continued)**

2. BUDGETARY ACTIVITY

Budgetary activity for the years ended December 31, 2007 and 2006 follows:

2007 Budgeted vs. Actual Receipts			
Fund Type	Budgeted Receipts	Actual Receipts	Variance
General	\$ 196,969	\$ 210,843	\$ 13,874
Special Revenue	333,605	296,088	(37,517)
Total	\$ 530,574	\$ 506,931	\$ (23,643)

2007 Budgeted vs. Actual Budgetary Basis Expenditures			
Fund Type	Appropriation Authority	Budgetary Expenditures	Variance
General	\$ 242,041	\$ 228,742	\$ 13,299
Special Revenue	407,042	224,515	182,527
Total	\$ 649,083	\$ 453,257	\$ 195,826

2006 Budgeted vs. Actual Receipts			
Fund Type	Budgeted Receipts	Actual Receipts	Variance
General	\$ 194,469	\$ 225,897	\$ 31,428
Special Revenue	250,750	166,085	(84,665)
Total	\$ 445,219	\$ 391,982	\$ (53,237)

2006 Budgeted vs. Actual Budgetary Basis Expenditures			
Fund Type	Appropriation Authority	Budgetary Expenditures	Variance
General	\$ 233,161	\$ 212,553	\$ 20,608
Special Revenue	326,247	192,876	133,371
Total	\$ 559,408	\$ 405,429	\$ 153,979

Contrary to Ohio law, appropriations exceeded estimated resources in the Trailer Park, Swimming Pool, Lice, BCMH, and Fire Prevention Funds for the year ended December 31, 2007 and in the Food Service Fund for the year ended December 31, 2006.

3. 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.

**DISTRICT BOARD OF HEALTH
MORGAN COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2007 AND 2006
(Continued)**

4. RETIREMENT SYSTEM

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

The Ohio Revised Code also prescribes contribution rates. For 2007 and 2006, OPERS members contributed 9.5% and 9%, respectively, of their gross salaries and the District contributed an amount equaling 13.85% and 13.7%, respectively, of participants' gross salaries. The District has paid all contributions required through December 31, 2007.

5. RISK MANAGEMENT

The District belongs to the Ohio Government Risk Management Plan (the "Plan"), a non-assessable, unincorporated non-profit association providing a formalized, jointly administered self-insurance risk management program and other administrative services to over 550 Ohio governments ("Members").

Pursuant to Section 2744.081 of the Ohio Revised Code, the Plan is a separate legal entity. The Plan provides property, liability, errors and omissions, law enforcement, automobile, excess liability, crime, surety and bond, inland marine and other coverages, modified for each Member's needs. The Plan pays judgments, settlements and other expenses resulting from covered claims that exceed the Member's deductible.

The Plan issues its own policies and reinsures the Plan with A- VII or better rated carriers, except the Plan retains the lesser of 15% or \$37,500 of casualty losses and the lesser of 10% or \$100,000 of property losses. Individual Members are only responsible for their self-retention (deductible) amounts, which vary from member to member.

Plan members are responsible to notify the Plan of their intent to renew coverage by their renewal date. If a member chooses not to renew with the Plan, they have no other financial obligation to the Plan, but still need to promptly notify the Plan of any potential claims occurring during their membership period. The former member's covered claims, which occurred during their membership period, remain the responsibility of the Plan.

Settlement amounts did not exceed insurance coverage for the past three fiscal years.

The Pool's audited financial statements conform with generally accepted accounting principles, and reported the following assets, liabilities and retained earnings at December 31:

	2007	2006
Assets	\$11,136,455	\$9,620,148
Liabilities	(4,273,553)	(3,329,620)
Members' Equity	\$6,862,902	\$6,290,528

You can read the complete audited financial statements for The Ohio Government Risk Management Plan at the Plan's website, www.ohioplan.org.

**DISTRICT BOARD OF HEALTH
MORGAN COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2007 AND 2006
(Continued)**

6. CONTINGENT LIABILITIES

Amounts grantor agencies pay to the District are subject to audit and adjustment by the grantor, principally the federal government. The grantor may require refunding any disallowed costs. Management cannot presently determine amounts grantors may disallow. However, based on prior experience, management believes any refunds would be immaterial.

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Mary Taylor, CPA

Auditor of State

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

District Board of Health
Morgan County
4275 North State Route 376 NW
McConnelsville, Ohio 43756

To the Board of Health:

We have audited the financial statements of the District Board of Health, Morgan County, Ohio (the District), as of and for the years ended December 31, 2007 and 2006, and have issued our report thereon dated August 28, 2008, wherein we noted the District prepared its financial statements using accounting practices the Auditor of State prescribes or permits 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 as a basis for designing our audit procedures for expressing our opinion on the financial statements, but not to opine on the effectiveness of the District's internal control over financial reporting. Accordingly, we have not opined on the effectiveness of the District's internal control over financial reporting.

Our consideration of internal control over financial reporting was for the limited purpose described in the preceding paragraph and would not necessarily identify all deficiencies in internal control over financial reporting that might be significant deficiencies or material weaknesses. However, as discussed below, we identified a certain deficiency in internal control over financial reporting that we consider a significant deficiency.

A control deficiency exists when the design or operation of a control does not allow management or employees, in performing their assigned functions, to prevent or detect misstatements on a timely basis. A significant deficiency is a control deficiency, or combination of control deficiencies, that adversely affects the District's ability to initiate, authorize, record, process, or report financial data reliably in accordance with its applicable accounting basis, such that there is more than a remote likelihood that the District's internal control will not prevent or detect a more-than-inconsequential financial statement misstatement.

We consider the following deficiency described in the accompanying Schedule of Findings to be a significant deficiency in internal control over financial reporting: 2007-002.

A material weakness is a significant deficiency, or combination of significant deficiencies resulting in more than a remote likelihood that the District's internal control will not prevent or detect a material financial statement misstatement.

Our consideration of the internal control over financial reporting was for the limited purpose described in the first paragraph of this section and would not necessarily identify all deficiencies in the internal control that might be significant deficiencies and accordingly, would not necessarily disclose all significant deficiencies that are also material weaknesses. We do not believe the significant deficiency described above is a material weakness.

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 instances of noncompliance or other matters we must report under *Government Auditing Standards*, which are described in the accompanying Schedule of Findings as items 2007-001 and 2007-002.

We also noted certain noncompliance or other matters not requiring inclusion in this report that we reported to the District's management in a separate letter dated August 28, 2008.

The District's responses to the findings identified in our audit are described in the accompanying Schedule of Findings. We did not audit the District's responses and, accordingly, we express no opinion on them.

We intend this report solely for the information and use of the audit committee, management, and the Board of Health. We intend it for no one other than these specified parties.



Mary Taylor, CPA
Auditor of State

August 28, 2008

**DISTRICT BOARD OF HEALTH
MORGAN COUNTY**

**SCHEDULE OF FINDINGS
DECEMBER 31, 2007 AND 2006**

FINDINGS RELATED TO THE FINANCIAL STATEMENTS REQUIRED TO BE REPORTED IN ACCORDANCE WITH GAGAS
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FINDING NUMBER 2007-001

Noncompliance Citation

Ohio Rev. Code Section 3709.28 establishes budgetary requirements for general health districts which are similar to certain Ohio Rev. Code Chapter 5705 budgetary requirements. On or about the first Monday of April, a district shall adopt an itemized appropriation measure. The appropriation measure, together with an itemized estimate of revenues to be collected during the next fiscal year, shall be certified to the County Auditor and submitted to the County Budget Commission.

Subject to estimated resources, the Board of Health may, by resolution, transfer funds from one appropriation to another, reduce or increase any item, create new items, and make additional appropriations or reduce the total appropriation. Such appropriation modifications shall be certified by the Secretary of the Board of Health to the County Auditor for submission to the County Budget Commission for approval.

Appropriation authority exceeded budgeted resources at December 31, 2007 in the following funds:

<u>Fund</u>	<u>Budgeted Resources</u>	<u>Appropriation Authority</u>	<u>Variance</u>
Trailer Park	\$ 6,951	\$ 7,896	\$ (945)
Swimming Pool	1,665	2,165	(500)
Lice	32,655	33,822	(1,167)
BCMH	12,114	18,861	(6,747)
Fire Prevention	0	12,813	(12,813)

Appropriation authority exceeded budgeted resources at December 31, 2006 in the following fund:

<u>Fund</u>	<u>Budgeted Resources</u>	<u>Appropriation Authority</u>	<u>Variance</u>
Food Service	\$ 25,993	\$ 26,169	\$ (176)

This could result in the District spending more than is available to spend.

We recommend the District monitor appropriations compared to estimated resources throughout the year and limit appropriations up to the amount of estimated resources.

Officials' Response: With these particular programs, we send the itemized appropriations to the County Auditor's office in October of 2007. We estimate the final balance of these programs and estimate the revenue for the next fiscal year. We did neglect to apply for the necessary amended certificates as required. We will make every effort to make adjustments in the budget appropriations in the future.

**DISTRICT BOARD OF HEALTH
MORGAN COUNTY**

**SCHEDULE OF FINDINGS
DECEMBER 31, 2007 AND 2006
(Continued)**

**FINDINGS RELATED TO THE FINANCIAL STATEMENTS
REQUIRED TO BE REPORTED IN ACCORDANCE WITH GAGAS (Continued)**

FINDING NUMBER 2007-002

Noncompliance Citation and Significant Deficiency

Ohio Admin. Code Section 117-2-02(A) provides that all local public offices shall maintain an accounting system and accounting records sufficient to enable the public office to identify, assemble, analyze, classify, record and report its transactions, maintain accountability for the related assets, document compliance with finance-related legal and contractual requirements and prepare financial statements required by Section 117-2-03 of the Administrative Code.

Intergovernmental receipts, such as grants, in the amount of \$266,564 for 2007, were posted incorrectly as 'Miscellaneous' receipts in the Solid Waste, Bio-Terrorism, Welcome Home Newborns, Lice, BCMH, Homemaker and Help Me Grow Special Revenue Funds. Intergovernmental receipts, such as grants, in the amount of \$131,943 for 2006, were posted incorrectly as 'Miscellaneous' receipts in the Solid Waste, Bio-Terrorism, Welcome Home Newborns, Lice, BCMH and Homemaker Special Revenue Funds.

In addition, water fees in the amount of \$765 for 2006 and \$530 for 2007 were incorrectly recorded as 'Miscellaneous' receipts instead of 'Licenses, Permits and Fees' in the Water Systems Fund.

Without information properly classified and entered into the system, the management of the District lost some degree of fiscal control. These significant reclassifications, with which the District's management agrees, are reflected in the accompanying financial statements.

We recommend the District take due care when posting transactions in the system and to the financial statements.

Officials' Response: In 2007, the District requested that the County Auditor's office give these governmental accounts a separate accounting number so that the deposits would be referenced Intergovernmental. The request was never addressed by them. We will again make this request to them and present them with a copy of this noncompliance citation in hopes of correcting this deficiency.



Mary Taylor, CPA
Auditor of State

DISTRICT BOARD OF HEALTH

MORGAN 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
SEPTEMBER 30, 2008**