



Mary Taylor, CPA
Auditor of State

**NOBLE COUNTY GENERAL HEALTH DISTRICT
NOBLE COUNTY**

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Mary Taylor, CPA
Auditor of State

Noble County General Health District
Noble County
44069 State Route 821
Caldwell, Ohio 43724

To the District 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

June 20, 2008

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Mary Taylor, CPA

Auditor of State

INDEPENDENT ACCOUNTANTS' REPORT

Noble County General Health District
Noble County
44069 State Route 821
Caldwell, Ohio 43724

To the District Board of Health:

We have audited the accompanying financial statement of the Noble County General Health District, Noble County, Ohio (the Health District), as of and for the year ended December 31, 2007. This financial statement is the responsibility of the Health District's management. Our responsibility is to express an opinion on this financial statement 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 Health District has prepared the financial statement 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 statement of the variances between these regulatory accounting practices and GAAP, we presume they are material.

Instead of the combined funds the accompanying financial statement presents, GAAP require presenting entity wide statements and also presenting the Health District's larger (i.e., major) funds separately. While the Health 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 general health districts to reformat their statement. The Health 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 statement referred to above for the year ended December 31, 2007 does not present fairly, in conformity with accounting principles generally accepted in the United States of America, the financial position of the Health District as of December 31, 2007, or its changes in financial position for the year then ended.

Also, in our opinion, the financial statement referred to above presents fairly, in all material respects, the combined fund cash balances and reserves for encumbrances of the Noble County General Health District, Noble County, Ohio, as of December 31, 2007, and its combined cash receipts and disbursements for the year then ended on the accounting basis Note 1 describes.

The Health 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 June 20, 2008 on our consideration of the Health 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 cursive script that reads "Mary Taylor".

Mary Taylor, CPA
Auditor of State

June 20, 2008

**DISTRICT BOARD OF HEALTH
NOBLE COUNTY**

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

	<u>Governmental Fund Types</u>			Totals (Memorandum Only)
	<u>General</u>	<u>Special Revenue</u>	<u>Fiduciary Funds</u>	
Cash Receipts:				
Property Taxes	\$150,075			\$150,075
Federal Awards		\$428,763		428,763
Intergovernmental	32,726			32,726
Charges for Services	46,575	828,592		875,167
Fees	9,005	18,685		27,690
Licenses and Permits	2,994	35,916		38,910
Other Receipts	8,462	5,625	\$405	14,492
Total Cash Receipts	<u>249,837</u>	<u>1,317,581</u>	<u>405</u>	<u>1,567,823</u>
Cash Disbursements:				
Salaries	119,631	757,398		877,029
Supplies	12,748	48,082	126	60,956
Remittances to State	7,051	11,399		18,450
Equipment	1,426	17,849		19,275
Contracts - Services	37,595	160,462		198,057
Travel	6,503	31,667		38,170
Medicare	1,507	9,043		10,550
Insurance	10,412	85,642		96,054
Public Employee's Retirement	17,107	101,527		118,634
Worker's Compensation	3,913	13,488		17,401
Other Expenses	4,997	8,949		13,946
Total Cash Disbursements	<u>222,890</u>	<u>1,245,506</u>	<u>126</u>	<u>1,468,522</u>
Total Cash Receipts Over/(Under) Cash Disbursements	<u>26,947</u>	<u>72,075</u>	<u>279</u>	<u>99,301</u>
Other Financing Receipts/(Disbursements):				
Advances-In	143,825	165,725		309,550
Advances-Out	(131,725)	(177,825)		(309,550)
Other Sources			127,578	127,578
Other Uses			(127,598)	(127,598)
Total Other Financing Receipts/(Disbursements)	<u>12,100</u>	<u>(12,100)</u>	<u>(20)</u>	<u>(20)</u>
Excess of Cash Receipts and Other Financing Receipts Over/(Under) Cash Disbursements and Other Financing Disbursements	<u>39,047</u>	<u>59,975</u>	<u>259</u>	<u>99,281</u>
Fund Cash Balances, January 1	<u>16,630</u>	<u>179,230</u>	<u>93</u>	<u>195,953</u>
Fund Cash Balances, December 31	<u><u>\$55,677</u></u>	<u><u>\$239,205</u></u>	<u><u>\$352</u></u>	<u><u>\$295,234</u></u>
Reserves for Encumbrances, December 31	<u><u>\$3,806</u></u>	<u><u>\$50,724</u></u>	<u><u>\$143</u></u>	<u><u>\$54,673</u></u>

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

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**NOBLE COUNTY GENERAL HEALTH DISTRICT
NOBLE COUNTY**

**NOTES TO THE FINANCIAL STATEMENT
DECEMBER 31, 2007**

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 Noble County General Health District, Noble County (the Health District), as a body corporate and politic. A five-member District Board of Health and a Health Commissioner govern the Health District. The Health District's services include communicable disease investigations, home health, issuing birth and death certificates, immunization clinics, inspections, public health nursing services and issuing health-related licenses and permits.

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

B. Basis of Accounting

This financial statement follows the basis of accounting the Auditor of State prescribes or permits. This basis is similar to the cash receipts and disbursements accounting basis. The Health 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).

This statement includes adequate disclosure of material matters, as the Auditor of State prescribes or permits.

C. Cash

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

D. Fund Accounting

The Health District uses fund accounting to segregate cash and investments that are restricted as to use. The Health 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.

2. Special Revenue Funds

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

Women, Infants, and Children (WIC) Fund - This receives federal money passed through the Ohio Department of Health to operate the Special Supplemental Nutrition Program.

**NOBLE COUNTY GENERAL HEALTH DISTRICT
NOBLE COUNTY**

**NOTES TO THE FINANCIAL STATEMENT
DECEMBER 31, 2007
(Continued)**

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

D. Fund Accounting (Continued)

2. Special Revenue Funds (Continued)

Home Health Nursing Services (HH) Fund - This fund receives fees for services from Medicare, Medicaid, other agencies and insurance companies for providing home health visits to residents of Noble County.

Clinical Services Fund - This fund receives fees for services from Medicare, Medicaid, other agencies, insurance companies and private pay for providing medical services within the confines of the clinic to residents and non-residents of Noble County.

Public Health Infrastructure Fund (PHI) – This fund receives federal grant money passed through Ohio Department of Health to increase public health emergency response and planning services for Noble County.

Help Me Grow Fund (HMG) – This fund receives charges for services from contracts with other agencies to provide services for children of Noble County.

Breast and Cervical Cancer Project (BCCP) – This fund receives federal grant money passed through the Ohio Department of Health for the recruitment of age and income eligible women from a ten county region, to receive breast and cervical cancer screening and the case management of those women recruited.

3. Fiduciary Funds (Agency Funds)

These funds account for resources restricted by legally binding trust agreements and funds for which the Health District is acting in an agency capacity. The Health District had the following significant Fiduciary Fund:

Health Insurance Fund – This Agency Fund receives employee deductions and the employer share for health care and life insurance premiums.

E. Budgetary Process

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

1. Appropriations

Budgetary expenditures (that is, disbursements and encumbrances) may not exceed appropriations at the fund, function or object 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. The Health District does not budget for Other Financing Disbursements in the Agency Fund.

**NOBLE COUNTY GENERAL HEALTH DISTRICT
NOBLE COUNTY**

**NOTES TO THE FINANCIAL STATEMENT
DECEMBER 31, 2007
(Continued)**

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

E. Budgetary Process (Continued)

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. The Health District does not budget for Other Financing Receipts in the Agency Fund.

3. Encumbrances

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

A summary of 2007 budgetary activity appears in Note 2.

F. Property, Plant, and Equipment

The Health District records disbursements for acquisitions of property, plant, and equipment when paid. The accompanying financial statement does 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 statement does not include a liability for unpaid leave.

2. BUDGETARY ACTIVITY

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

2007 Budgeted vs. Actual Receipts			
Fund Type	Budgeted Receipts	Actual Receipts	Variance
General	\$259,305	\$249,837	(\$9,468)
Special Revenue	1,333,743	1,317,581	(16,162)
Fiduciary	270	405	135
Total	\$1,593,318	\$1,567,823	(\$25,495)

**NOBLE COUNTY GENERAL HEALTH DISTRICT
NOBLE COUNTY**

**NOTES TO THE FINANCIAL STATEMENT
DECEMBER 31, 2007
(Continued)**

2. BUDGETARY ACTIVITY (Continued)

2007 Budgeted vs. Actual Budgetary Basis Expenditures			
Fund Type	Appropriation Authority	Budgetary Expenditures	Variance
General	\$229,611	\$222,890	\$6,721
Special Revenue	1,362,291	1,245,506	116,785
Fiduciary	270	126	144
Total	\$1,592,172	\$1,468,522	\$123,650

3. PROPERTY TAXES

The Noble County Commissioners serve as a special taxing authority for a special levy outside the ten-mill limitation to provide the Health District with sufficient funds for health programs. This relieves the townships and villages of Noble County of the costs of operating the Health District. The financial statement presents these amounts as property taxes. The levy generated \$150,075 in 2007.

The County is responsible for assessing property, and for billing, collecting, and distributing all property taxes on behalf of the Health District.

4. RETIREMENT SYSTEM

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

The Ohio Revised Code also prescribes contribution rates. For 2007, OPERS members contributed 9.5 percent of their gross salaries. The Health District contributed an amount equal to 13.85 percent of participants' gross salaries. The Health District has paid all contributions required through December 3, 2007.

5. RISK MANAGEMENT

The Health District is a member of the Public Entities Pool of Ohio (PEP). The PEP assumes risk loss up to limits of the Health District's policy. The PEP may assess supplemental premiums. This risk pool membership is further disclosed in Note 6 to the financial statements. The following risks are covered by the PEP:

- Legal Liability for Third Party Claims, including:
 - ❖ Employee Benefits Liability;
 - ❖ Medical Expense;
 - ❖ Legal Liability – Real and Personal Property;
 - ❖ Broad Legal Defense;
 - ❖ Injunctive Relief;
 - ❖ Sewer Backup Pollution;
 - ❖ Anti-skid Material Pollution Coverage;

**NOBLE COUNTY GENERAL HEALTH DISTRICT
NOBLE COUNTY**

**NOTES TO THE FINANCIAL STATEMENT
DECEMBER 31, 2007
(Continued)**

5. RISK MANAGEMENT (Continued)

- ❖ Chlorine Pollution;
- ❖ UST Pollution;
- ❖ Non-owned and Hired Automobile;
- ❖ Explosion, Collapse and Underground Hazard;
- ❖ Independent Contractors;
- ❖ Personal/Advertising;
- ❖ Host Liquor;
- ❖ Employer's Liability – Stop Gap;
- ❖ Fellow Employee;
- ❖ Special Events; and
- ❖ Good Samaritan

- Wrongful Acts – Public Officials, including employment practices and zoning

The Health District has also obtained commercial insurance for employee dishonesty.

The Health District insures against injuries to employees through the Ohio Bureau of Worker's Compensation.

The Health District also provides health and life insurance coverage to full-time employees through a private carrier.

6. RISK POOL MEMBERSHIP

The Health District is exposed to various risks of property and casualty losses, and injuries to employees.

The Health District belongs to the Public Entities Pool of Ohio (PEP), a risk-sharing pool available to Ohio local governments. PEP provides property and casualty coverage 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

For an occurrence prior to January 1, 2006 PEP retains casualty risks up to \$250,000 per occurrence, including claim 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 \$10,000,000 in the aggregate per year.

For an occurrence on or subsequent to January 1, 2006, the Pool retains casualty risk up to \$350,000 per occurrence. Claims exceeding \$350,000 are reinsured with APEEP in an amount not to exceed \$2,650,000 for each claim and \$10,000,000 in the aggregate per year. Governments can elect up to \$10,000,000 in additional coverage with the General Reinsurance Corporation, through contracts with PEP.

**NOBLE COUNTY GENERAL HEALTH DISTRICT
NOBLE COUNTY**

**NOTES TO THE FINANCIAL STATEMENT
DECEMBER 31, 2007
(Continued)**

6. RISK POOL MEMBERSHIP (Continued)

If losses exhaust PEP's retained earnings, APEEP provides excess of funds available coverage up to \$5,000,000 per year, subject to a per-claim limit of \$2,000,000 (for claims prior to January 1, 2006) or \$3,000,000 (for claims on or after January 1, 2006) as noted above.

Property Coverage

Through 2004, PEP retained property risks, including automobile physical damage, up to \$100,000 on any specific loss in any one occurrence. The Travelers Indemnity Company reinsured losses exceeding \$100,000 up to \$500 million per occurrence.

Property Coverage

Beginning in 2005, APEEP established a risk-sharing property program. Under the program, Travelers reinsures specific losses exceeding \$250,000 up to \$600 million per occurrence. This amount was increased to \$300,000 in 2007. For 2007, APEEP reinsures members for specific losses exceeding \$100,000 up to \$300,000 per occurrence, subject to an annual aggregate loss payment. For 2006, APEEP reinsures members for specific losses exceeding \$100,000 up to \$250,000 per occurrence, subject to an annual aggregate loss payment. Travelers provides aggregate stop-loss coverage based upon the combined members' total insurable values. If the stop loss is reached by payment of losses between \$100,000 and \$250,000 in 2006, or \$100,000 and \$300,000 in 2007, Travelers will then reinsure specific losses exceeding \$100,000 up to their \$600 million per occurrence limit. The aggregate stop-loss limit for 2007 was \$2,014,548.

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.

Property and casualty settlements did not exceed insurance coverage for the past three fiscal 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, 2007 and 2006:

	2007	2006
Assets	\$ 37,560,071	\$ 36,123,194
Liabilities	(17,340,825)	(16,738,904)
Net Assets	\$ 20,219,246	\$ 19,384,290

**NOBLE COUNTY GENERAL HEALTH DISTRICT
NOBLE COUNTY**

**NOTES TO THE FINANCIAL STATEMENT
DECEMBER 31, 2007
(Continued)**

6. RISK POOL MEMBERSHIP (Continued)

At December 31, 2007 and 2006, respectively, the liabilities above include approximately \$15.9 million and \$15.0 million of estimated incurred claims payable. The assets and retained earnings above also include approximately \$15.0 million and \$14.4 million of unpaid claims to be billed to approximately 443 member governments in the future, as of December 31, 2007 and 2006, respectively. These amounts will be included in future contributions from members when the related claims are due for payment. The Health District's share of these unpaid claims collectible in future years is approximately \$7,000. This payable includes the subsequent year's contribution due if the Government terminates participation, as described in the last paragraph below.

Based on discussions with PEP, the expected rates PEP charges to compute member contributions, which are used to pay claims as they become due, are not expected to change significantly from those used to determine the historical contributions detailed below. By contract, the annual liability of each member is limited to the amount of financial contributions required to be made to PEP for each year of membership.

Contributions to PEP

2005	\$	7,361
2006	\$	5,835
2007	\$	5,794

After completing one year of membership, members may withdraw on each anniversary of the date they joined PEP provided they give written notice to PEP 60 days in advance of the anniversary date. Upon withdrawal, members are eligible for a full or partial refund of their capital contributions, minus the subsequent year's budgetary contribution. Withdrawing members have no other future obligation to the pool. Also upon withdrawal, payments for all casualty claims and claim expenses become the sole responsibility of the withdrawing member, regardless of whether a claim occurred or was reported prior to the withdrawal.

7. CONTINGENT LIABILITIES

Management is not aware of any pending litigation against the Health District.

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, the management believes such refunds, if any, would not be material.

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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*

Noble County General Health District
Noble County
44069 State Route 821
Caldwell, Ohio 43724

To the District Board of Health:

We have audited the financial statement of the Noble County General Health District, Noble County, Ohio (the Health District), as of and for the year ended December 31, 2007, and have issued our report thereon dated June 13, 2008, wherein we noted the Health District followed accounting practices the Auditor of State prescribes rather than accounting principles generally accepted in the United States of America. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in the Comptroller General of the United States' *Government Auditing Standards*.

Internal Control Over Financial Reporting

In planning and performing our audit, we considered the Health District's internal control over financial reporting as a basis for designing our audit procedures for expressing our opinion on the financial statement, but not to opine on the effectiveness of the Health District's internal control over financial reporting. Accordingly, we have not opined on the effectiveness of the Health District's internal control over financial reporting.

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 Health 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 Health District's internal control will not prevent or detect a more-than-inconsequential financial statement misstatement.

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

Our consideration of internal control over financial reporting was for the limited purpose described in the first paragraph of this section and would not necessarily identify all internal control deficiencies that might be significant deficiencies or material weaknesses. We did not identify any deficiencies in internal control over financial reporting that we consider material weaknesses, as defined above.

Compliance and Other Matters

As part of reasonably assuring whether the Health District's financial statement is 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 no instances of noncompliance or other matters we must report under *Government Auditing Standards*.

We did note certain noncompliance or other matters that we reported to the Health District's management in a separate letter dated June 20, 2008.

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

A handwritten signature in cursive script that reads "Mary Taylor".

Mary Taylor, CPA
Auditor of State

June 20, 2008.



Mary Taylor, CPA
Auditor of State

GENERAL HEALTH DISTRICT

NOBLE 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
AUGUST 5, 2008**