



**Auditor of State
Betty Montgomery**

HIGHLAND COUNTY GENERAL HEALTH DISTRICT
HIGHLAND COUNTY

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**Auditor of State
Betty Montgomery**

Highland County General Health District
Highland County
1487 North High
Suite 400
Hillsboro, Ohio 45133

To the Members of the Board:

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

A handwritten signature in cursive script that reads "Betty Montgomery".

Betty Montgomery
Auditor of State

September 21, 2005

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Auditor of State Betty Montgomery

INDEPENDENT ACCOUNTANTS' REPORT

Highland County General Health District
Highland County
1487 North High
Suite 400
Hillsboro, Ohio 45133

To the Members of the Board:

We have audited the accompanying financial statements of Highland County General Health District, Highland County, Ohio (the District), as of and for the years ended December 31, 2004 and 2003. These financial statements are the responsibility of the District's management. Our responsibility is to express an opinion on these financial statements based on our audit.

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in the Comptroller General of the United States' *Government Auditing Standards*. Those standards require that we plan and perform the audit to reasonably assure whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe our audit provides a reasonable basis for our opinion.

As described more fully in Note 1, the District has prepared these financial statements using accounting practices the Auditor of State prescribes or permits. These practices differ from accounting principles generally accepted in the United States of America (GAAP). Although we cannot reasonably determine the effects on the financial statements of the variances between these regulatory accounting practices and GAAP, we presume they are material.

Revisions to GAAP would require the District to reformat its financial statement presentation and make other changes effective for the year ended December 31, 2004. Instead of the combined funds the accompanying financial statements present for 2004 (and 2003), the revisions require presenting entity wide statements and also to present its larger (i.e. major) funds separately for 2004. While the District does not follow GAAP, generally accepted auditing standards requires us to include the following paragraph if the statements do not substantially conform to the new GAAP presentation requirements. The Auditor of State permits, but does not require governments to reformat their statements. The District has elected not to reformat its statements. Since this District does not use GAAP to measure financial statement amounts, the following paragraph does not imply the amounts reported are materially misstated under the accounting basis the Auditor of State permits. Our opinion on the fair presentation of the amounts reported pursuant to its non-GAAP basis is in the second following paragraph.

In our opinion, because of the effects of the matter discussed in the preceding two paragraphs, the financial statements referred to above for the year ended December 31, 2004 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, 2004, or its changes in financial position for the year then ended.

Also, in our opinion, the financial statements referred to above present fairly, in all material respects, the combined fund cash balances and reserves for encumbrances of the Highland County General Health District, Highland County, Ohio as of December 31, 2004 and 2003, and its combined cash receipts and disbursements for the years then ended on the accounting basis Note 1 describes.

The aforementioned revision to generally accepted accounting principles also requires the District to include Management's Discussion and Analysis for the year ended December 31, 2004. The District has not presented Management's Discussion and Analysis, which accounting principles generally accepted in the United States of America has determined is necessary to supplement, although not required to be part of, the financial statements.

In accordance with *Government Auditing Standards*, we have also issued our report dated September 21, 2005, on our consideration of the District's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements and other matters. While we did not opine on the internal control over financial reporting or on compliance, that report describes the scope of our testing of internal control over financial reporting and compliance, and the results of that testing. That report is an integral part of an audit performed in accordance with *Government Auditing Standards*. You should read it in conjunction with this report in assessing the results of our audit.



Betty Montgomery
Auditor of State

September 21, 2005

**HIGHLAND COUNTY GENERAL HEALTH DISTRICT
HIGHLAND COUNTY**

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

	<u>General</u>	<u>Special Revenue</u>	<u>Debt Service</u>	<u>Capital Projects</u>	<u>Totals (Memorandum Only)</u>
Cash Receipts:					
Intergovernmental	\$693,585	\$0	\$0	\$0	\$693,585
Inspection fees	36,890	0	0	0	36,890
Permits	78,115	13,050	0	0	91,165
Other fees	103,738	1,559	0	0	105,297
Licenses	160	70,973	0	0	71,133
Contractual services	30,500	0	0	0	30,500
Other receipts	7,024	0	0	0	7,024
Total Cash Receipts	<u>950,012</u>	<u>85,582</u>	<u>0</u>	<u>0</u>	<u>1,035,594</u>
Cash Disbursements:					
Salaries	561,094	59,225	0	0	620,319
Supplies	43,740	233	0	0	43,973
Remittances to State	0	11,240	0	0	11,240
Equipment	34,938	0	0	0	34,938
Contracts - Repair	3,530	0	0	0	3,530
Contracts - Services	10,451	0	0	0	10,451
Travel	25,064	3,026	0	0	28,090
Advertising and printing	1,611	0	0	0	1,611
Public employee's retirement	100,890	7,797	0	0	108,687
Worker's compensation	6,069	405	0	0	6,474
Other	143,510	1,599	0	29,080	174,189
Debt Service:					
Principal	0	0	15,153	0	15,153
Interest	0	0	9,690	0	9,690
Total Disbursements	<u>930,897</u>	<u>83,525</u>	<u>24,843</u>	<u>29,080</u>	<u>1,068,345</u>
Total Receipts Over/(Under) Disbursements	<u>19,115</u>	<u>2,057</u>	<u>(24,843)</u>	<u>(29,080)</u>	<u>(32,751)</u>
Fund Cash Balances, January 1	<u>197,287</u>	<u>22,942</u>	<u>50,000</u>	<u>29,080</u>	<u>299,309</u>
Fund Cash Balances, December 31	<u><u>\$216,402</u></u>	<u><u>\$24,999</u></u>	<u><u>\$25,157</u></u>	<u><u>\$0</u></u>	<u><u>\$266,558</u></u>
Reserves for Encumbrances, December 31	<u><u>\$9,664</u></u>	<u><u>\$0</u></u>	<u><u>\$0</u></u>	<u><u>\$0</u></u>	<u><u>\$9,664</u></u>

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

**HIGHLAND COUNTY GENERAL HEALTH DISTRICT
HIGHLAND COUNTY**

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

	<u>General</u>	<u>Special Revenue</u>	<u>Debt Service</u>	<u>Capital Projects</u>	<u>Totals (Memorandum Only)</u>
Cash Receipts:					
Intergovernmental	\$694,669	\$0	\$0	\$0	\$694,669
Inspection fees	42,940	0	0	0	42,940
Permits	65,705	15,700	0	0	81,405
Other fees	106,984	3,564	0	0	110,548
Licenses	240	55,070	0	0	55,310
Contractual services	28,950	0	0	0	28,950
Other receipts	26,312	0	0	0	26,312
Total Cash Receipts	<u>965,800</u>	<u>74,334</u>	<u>0</u>	<u>0</u>	<u>1,040,134</u>
Cash Disbursements:					
Salaries	435,964	58,984	0	0	494,948
Supplies	37,879	214	0	0	38,093
Remittances to State	0	11,998	0	0	11,998
Equipment	86,901	0	0	0	86,901
Contracts - Repair	3,570	0	0	0	3,570
Contracts - Services	9,315	0	0	0	9,315
Travel	25,998	2,309	0	0	28,307
Advertising and printing	1,218	0	0	0	1,218
Public employee's retirement	91,331	9,534	0	0	100,865
Worker's compensation	3,667	441	0	0	4,108
Other	193,963	8,334	0	335,920	538,217
Debt Service:					
Principal	0	0	7,381	0	7,381
Interest	0	0	5,040	0	5,040
Total Disbursements	<u>889,806</u>	<u>91,814</u>	<u>12,421</u>	<u>335,920</u>	<u>1,329,961</u>
Total Receipts Over/(Under) Disbursements	<u>75,994</u>	<u>(17,480)</u>	<u>(12,421)</u>	<u>(335,920)</u>	<u>(289,827)</u>
Other Financing Receipts/(Disbursements):					
Transfers-In	0	0	62,421	0	62,421
Transfers-Out	(62,421)	0	0	0	(62,421)
Proceeds from Notes	0	0	0	288,000	288,000
Total Other Financing Receipts/(Disbursements)	<u>(62,421)</u>	<u>0</u>	<u>62,421</u>	<u>288,000</u>	<u>288,000</u>
Excess of Cash Receipts and Other Financing Receipts Over/(Under) Cash Disbursements and Other Financing Disbursements	<u>13,573</u>	<u>(17,480)</u>	<u>50,000</u>	<u>(47,920)</u>	<u>(1,827)</u>
Fund Cash Balances, January 1	<u>183,714</u>	<u>40,422</u>	<u>0</u>	<u>77,000</u>	<u>301,136</u>
Fund Cash Balances, December 31	<u><u>\$197,287</u></u>	<u><u>\$22,942</u></u>	<u><u>\$50,000</u></u>	<u><u>\$29,080</u></u>	<u><u>\$299,309</u></u>
Reserves for Encumbrances, December 31	<u><u>\$9,417</u></u>	<u><u>\$78</u></u>	<u><u>\$0</u></u>	<u><u>\$0</u></u>	<u><u>\$9,495</u></u>

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

**HIGHLAND COUNTY GENERAL HEALTH DISTRICT
HIGHLAND COUNTY**

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

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. Description of the Entity

The constitution and laws of the State of Ohio establish the rights and privileges of the Highland County General Health District, Highland County, Ohio (the District), as a body corporate and politic. A five-member Board and a Health Commissioner govern the District. The Board is selected by the Highland County Health District Advisory Council which consists of representatives of the Villages, Townships, and Highland County Commissioners. The District's provides general health services to Highland County.

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

B. Basis of Accounting

These financial statements follow the basis of accounting the Auditor of State prescribes or permits. This basis is similar to the cash receipts and disbursements accounting basis. The District recognizes receipts when received in cash rather than when earned and recognizes disbursements when paid rather than when a liability is incurred. Budgetary presentations report budgetary expenditures when a commitment is made (i.e., when an encumbrance is approved).

These statements adequately disclose material matters the Auditor of State's accounting basis requires.

C. Cash

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

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

2. Special Revenue Funds

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

Restaurant – This fund receives receipts for licenses for food establishments and food service operations.

Private Water Fund – This fund receives receipts for permits for private water and household sewage disposal systems.

**HIGHLAND COUNTY GENERAL HEALTH DISTRICT
HIGHLAND COUNTY**

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

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

3. Capital Projects Fund

This fund accounts for receipts restricted to acquiring or constructing major capital projects.

4. Debt Service Fund

This fund is used to account for the accumulation of resources for and the payment of principal, interest and related costs.

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, 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.

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. The District did not encumber all commitments required by Ohio Law. Management has included audit adjustments in the accompanying budgetary presentations for material items that should have been encumbered.

A summary of 2004 and 2003 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.

**HIGHLAND COUNTY GENERAL HEALTH DISTRICT
HIGHLAND COUNTY**

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

2. BUDGETARY ACTIVITY

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

2004 Budgeted vs. Actual Receipts			
Fund Type	Budgeted Receipts	Actual Receipts	Variance
General	\$863,501	\$950,012	\$86,511
Special Revenue	83,566	85,582	2,016
Total	\$947,067	\$1,035,594	\$88,527

2004 Budgeted vs. Actual Budgetary Basis Expenditures			
Fund Type	Appropriation Authority	Budgetary Expenditures	Variance
General	\$1,055,941	\$940,561	\$115,380
Special Revenue	103,457	83,525	19,932
Capital Projects	74,843	24,843	50,000
Fiduciary	29,080	29,080	0
Total	\$1,263,321	\$1,078,009	\$185,312

2003 Budgeted vs. Actual Receipts			
Fund Type	Budgeted Receipts	Actual Receipts	Variance
General	\$840,376	\$965,800	\$125,424
Special Revenue	68,580	74,334	5,754
Debt Service	12,421	62,421	50,000
Capital Projects	288,000	288,000	0
Total	\$1,209,377	\$1,390,555	\$181,178

2003 Budgeted vs. Actual Budgetary Basis Expenditures			
Fund Type	Appropriation Authority	Budgetary Expenditures	Variance
General	\$1,029,311	\$961,644	\$67,667
Special Revenue	105,990	91,892	14,098
Debt Service	12,421	12,421	0
Capital Projects	365,000	335,920	29,080
Total	\$1,512,722	\$1,401,877	\$110,845

Contrary to Ohio law, appropriations exceeded estimated resources in the Private Water Fund and Debt Service Fund for the year ended December 31, 2004 by \$1,828 and \$24,843, respectively.

**HIGHLAND COUNTY GENERAL HEALTH DISTRICT
HIGHLAND COUNTY**

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

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.

The County Commissioners serve as a special taxing authority for a special levy outside the ten-mill limitation to provide the District with sufficient funds for health programs. The levy generated \$383,575 in 2004 and \$389,177 in 2003. The financial statements present these amounts as intergovernmental receipts.

4. DEBT

Debt outstanding at December 31, 2004 was as follows:

	Principal	Interest Rate
General Obligation Notes	\$265,466	3.50%

The District issued general obligation notes to finance the improvements to a building for the use of the County Board of Health. The District's taxing authority collateralized the bonds. The District plans to refinance the notes in 2008.

Amortization of the above debt, including interest, is scheduled as follows:

	General Obligation Notes
Year ending December 31:	
2005	\$24,843
2006	24,843
2007	24,843
2008	220,514
Total	\$295,043

5. RETIREMENT SYSTEM

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

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

6. RISK MANAGEMENT

The District has obtained commercial insurance for the following risks:

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



**Auditor of State
Betty Montgomery**

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

Highland County General Health District
Highland County
1487 North High
Suite 400
Hillsboro, Ohio 45133

To the Members of the Board:

We have audited the financial statements of the Highland County General Health District, Highland County, Ohio (the District) as of and for the year ended December 31, 2004 and 2003, and have issued our report thereon dated September 21, 2004, wherein we noted the District followed accounting practices the Auditor of State prescribes rather than accounting principles generally accepted in the United States of America. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in the Comptroller General of the United States' *Government Auditing Standards*.

Internal Control Over Financial Reporting

In planning and performing our audit, we considered the District's internal control over financial reporting to determine our auditing procedures to express our opinion on the financial statements and not to opine on the internal control over financial reporting. Our consideration of the internal control would not necessarily disclose all matters in the internal control over financial reporting that might be material weaknesses. A material weakness is a reportable condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that misstatements caused by error or fraud in amounts material to the financial statements we audited may occur and not be timely detected by employees when performing their assigned functions. We noted no matters involving the internal control over financial reporting and its operation that we consider material weaknesses. In a separate letter to the District's management dated September 21, 2005, we reported other matters involving internal control over financial reporting we did not deem reportable conditions.

Compliance and Other Matters

As part of reasonably assuring whether the District's financial statements are free of material misstatement, we tested its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could directly and materially affect the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express an opinion. The results of our tests disclosed instances of noncompliance or other matters that we must report under *Government Auditing Standards* which are described in the accompanying schedule of findings as items 2004-001 and 2004-002.

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

We intend this report solely for the information and use of management and the Board. It is not intended for anyone other than these specified parties.

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

Betty Montgomery
Auditor of State

September 21, 2005

HIGHLAND COUNTY GENERAL HEALTH DISTRICT
HIGHLAND COUNTY

SCHEDULE OF FINDINGS
DECEMBER 31, 2004 AND 2003

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

FINDING NUMBER 2004-001

Noncompliance Citation

Ohio Rev. Code, Section 5705.41 (D), requires that no subdivision or taxing unit shall make any contract or give any order involving the expenditure of money unless there is attached thereto a certificate of the fiscal officer of the subdivision that the amount required to meet the obligation has been lawfully appropriated for such purpose and is in the treasury or in the process of collection to the credit of an appropriate fund free from any previous encumbrances. This certificate need be signed only by the subdivision's fiscal officer. Every contract made without such a certificate shall be void, and no warrant shall be issued in payment of any amount due thereon.

There are several exceptions to the standard requirement stated above that a fiscal officer's certificate must be obtained prior to a subdivision or taxing authority entering into a contract or order involving the expenditure of money. The main exceptions are: "then and now" certificates, blanket certificates, and super blanket certificates, which are provided for in sections 5705.41(D)(1) and 5705.41(D)(3), respectively, of the Ohio Revised Code.

1. **"Then and Now" certificate** – If the fiscal officer can certify that both at the time that the contract or order was made ("then"), and at the time that the fiscal officer is completing the certification ("now"), that sufficient funds were available or in the process of collection, to the credit of a proper fund, properly appropriated and free from any previous encumbrance, the District can authorize the drawing of a warrant for the payment of the amount due. The District has thirty days from the receipt of the "then and now" certificate to approve payment by ordinance or resolution.

Amounts of less than \$3,000 may be paid by the fiscal officer without a resolution or ordinance upon completion of the "then and now" certificate, provided that the expenditure is otherwise lawful. This does not eliminate any otherwise applicable requirement for approval of expenditures by the District.

2. **Blanket Certificate** – Fiscal officers may prepare "blanket" certificates for a certain sum of money not in excess of an amount established by resolution or ordinance adopted by a majority of the members of the legislative authority against any specific line item account over a period not running beyond the end of the current fiscal year. (Prior to September 26, 2003, blanket certificates were limited to \$5,000 and three months.) The blanket certificates may, but need not, be limited to a specific vendor. Only one blanket certificate may be outstanding at one particular time for any one particular line item appropriation.
3. **Super Blanket Certificate** – The District may also make expenditures and contracts for any amount from a specific line-item appropriation account in a specified fund upon certification of the fiscal officer for most professional services, fuel, oil, food items, and any other specific recurring and reasonably predictable operating expense. This certification is not to extend beyond the current year. More than one super blanket certificate may be outstanding at a particular time for any line item appropriation.

**FINDING NUMBER 2004-001
 (Continued)**

Contrary to the above requirement, the availability of funds was not certified for 21% of the items tested. Failure to certify the availability of funds and encumber appropriations can result in overspending funds and negative cash balances. Additionally, a search for unrecorded liabilities at December 31, 2003 and 2004, discovered that the General Fund had obligations of \$6,738 at the end of 2003, and \$6,696 at the end of 2004, which were not properly encumbered. Therefore, we recommend the District obtain approved purchase orders, which contain the County Auditor's certification that the amount required to meet the obligation has been lawfully appropriated and authorized, prior to making a commitment.

FINDING NUMBER 2004-002

Noncompliance Citation

Ohio Rev. Code, Section 3709.28, appropriations should not exceed their estimated resources as certified by the Highland County Budget Commission. The following funds had appropriations in excess of estimated resources:

<u>Date</u>	<u>Fund</u>	<u>Total Appropriations</u>	<u>Total Estimated Resources</u>	<u>Variances</u>
2004	Private Water	\$ 23,684	\$ 21,856	\$ (1,828)
2004	Debt Services	74,843	50,000	(24,843)

Appropriations in excess of estimated resources could lead to overspending by the District. We recommend the Board of Health monitor appropriations versus estimated resources on an ongoing basis.



**Auditor of State
Betty Montgomery**

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GENERAL HEALTH DISTRICT

HIGHLAND 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
OCTOBER 20, 2005**