



**Auditor of State
Betty Montgomery**

**ADAMS, LAWRENCE AND SCIOTO COUNTIES
ALCOHOL, DRUG ADDICTION AND MENTAL HEALTH SERVICES BOARD
SCIOTO COUNTY**

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Auditor of State Betty Montgomery

INDEPENDENT ACCOUNTANTS' REPORT

Adams, Lawrence, and Scioto Counties
Alcohol, Drug Addiction and Mental Health Services Board
Scioto County
802 Chillicothe Street
Portsmouth, Ohio 45662

To the Members of the Board:

We have audited the accompanying financial statement of the Adams, Lawrence, and Scioto Counties Alcohol, Drug Addiction and Mental Health Services Board, Scioto County, Ohio (the Board), as of and for the year ended December 31, 2003. This financial statement is the responsibility of the Board'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 *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 statement is free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statement. 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 Board prepares its financial statement 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 statement referred to above presents fairly, in all material respects, the cash balance and reserve for encumbrances of the Alcohol, Drug Addiction and Mental Health Services Board of Adams, Lawrence and Scioto Counties, Scioto County, as of December 31, 2003, and its cash receipts and disbursements 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 August 26, 2004 on our consideration of the Board's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts and grants. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* and should be read in conjunction with this report in considering the results of our audit.

The accompanying Schedule of Federal Awards Expenditures is presented for additional analysis as required by the 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 statement. We subjected this information to the auditing procedures applied in the audit of the financial statement. In our opinion, it is fairly stated, in all material respects, in relation to the financial statement taken as a whole.

Adams, Lawrence and Scioto Counties Alcohol,
Drug Addiction, and Mental Health Services Board
Scioto County
Independent Accountants' Report
Page 2

This report is intended solely for the information and use of the audit committee, management, the Board, and other officials authorized to receive this report under Section 117.26, Ohio Revised Code, and is not intended to be, and should not be used by 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

August 26, 2004

**ADAMS, LAWRENCE AND SCIOTO COUNTIES ALCOHOL,
DRUG ADDICTION AND MENTAL HEALTH SERVICES BOARD
SCIOTO COUNTY**

**STATEMENT OF CASH RECEIPTS, CASH DISBURSEMENTS,
AND CHANGE IN CASH BALANCE
FOR THE YEAR ENDED DECEMBER 31, 2003**

Cash Receipts:	
Grants	\$ 11,131,819
Other	<u>113,005</u>
Total Cash Receipts	<u>11,244,824</u>
Cash Disbursements:	
Salaries	493,489
Supplies and Materials	8,580
Equipment	6,579
Contracts - Services	9,552,791
Travel and Expenses	16,835
Public Employee's Retirement	123,637
Workers' Compensation	7,150
Other Expenses	<u>275,839</u>
Total Cash Disbursements	<u>10,484,900</u>
Excess Cash Receipts Over/(Under) Cash Disbursements	<u>759,924</u>
Cash Balance, January 1	<u>1,314,685</u>
Cash Balance, December 31	<u><u>\$2,074,609</u></u>
Reserve for Encumbrances, December 31	<u><u>\$674,528</u></u>

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

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**ADAMS, LAWRENCE AND SCIOTO COUNTIES ALCOHOL,
DRUG ADDICTION AND MENTAL HEALTH SERVICES BOARD
SCIOTO COUNTY**

**NOTES TO THE FINANCIAL STATEMENT
DECEMBER 31, 2003**

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. Description of the Entity

The Adams, Lawrence and Scioto Counties Alcohol, Drug Addiction and Mental Health Services Board of Scioto County (the Board), is a body corporate and politic established to exercise the rights and privileges conveyed to it by the constitution and laws of the State of Ohio. The Board is required to be directed by an eighteen-member Board. As of April 20, 2004, the Board did not have all eighteen required members. However, during the audit period there were as few as seven members on the Board. Board members are appointed by the Director of Mental Health, the Director of Alcohol and Drug Addiction Services and the legislative authorities of the political subdivisions making up the Board. The Board includes members from those legislative authorities as well as citizens of the Board. Those subdivisions are Adams County, Lawrence County and Scioto County. The Board provides alcohol, drug addiction and mental health services and programs to citizens of the Board. These services are provided primarily through contracts with private and public agencies. The Board is associated with the Southern Consortium for Children, which is defined as a jointly governed organization. This organization is described in Note 5.

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

B. Basis of Accounting

This financial statement follows 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).

This statement includes adequate disclosure of material matters, as prescribed or permitted by the Auditor of State.

C. Cash

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

D. Budgetary Process

The Ohio Revised Code requires the Board to prepare an annual budget.

1. Appropriations

Budgetary expenditures (that is, disbursements and encumbrances) may not exceed appropriations at the function 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. Unencumbered appropriations lapse at end.

**ADAMS, LAWRENCE AND SCIOTO COUNTIES ALCOHOL,
DRUG ADDICTION AND MENTAL HEALTH SERVICES BOARD
SCIOTO COUNTY**

**NOTES TO THE FINANCIAL STATEMENT
DECEMBER 31, 2003
(Continued)**

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

D. Budgetary (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.

3. Encumbrances

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

A summary of 2003 budgetary activity appears in Note 2.

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 statement.

F. Accumulated Leave

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

2. BUDGETARY ACTIVITY

Budgetary activity for the year ending December 31, 2003 follows:

2003 Budgeted vs. Actual Receipts		
Budgeted Receipts	Actual Receipts	Variance
\$11,740,000	\$11,244,824	(\$495,176)

2003 Budgeted vs. Actual Budgetary Basis Expenditures		
Appropriation Authority	Budgetary Expenditures	Variance
\$11,805,657	\$11,159,428	\$646,229

3. RETIREMENT SYSTEM

The Board'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 postretirement healthcare, and survivor and disability benefits to participants as prescribed by the Ohio Revised Code.

**ADAMS, LAWRENCE AND SCIOTO COUNTIES ALCOHOL,
DRUG ADDICTION AND MENTAL HEALTH SERVICES BOARD
SCIOTO COUNTY**

**NOTES TO THE FINANCIAL STATEMENT
DECEMBER 31, 2003
(Continued)**

3. RETIREMENT SYSTEM (Continued)

Contribution rates are prescribed by the Ohio Revised Code. For 2003, members contributed 8.5% of their gross salaries. The Board contributed an amount equal to 13.55% of participants' gross salaries. The Board has paid all contributions required through December 31, 2003.

4. RISK MANAGEMENT

Commercial Insurance

The Board has obtained commercial insurance for the following risks:

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

The Board also provides health insurance and dental and vision coverage to full-time employees through a private carrier.

5. JOINTLY GOVERNED ORGANIZATIONS

Adams, Lawrence and Scioto Counties Alcohol, Drug Addiction and Mental Health Services Board is a member of the Southern Consortium for Children (SCC) and the Southern Consortium for Rural Care (SCRC) which are Regional Councils of Governments, authorized by Chapter 167 of the Ohio Revised Code. The SCC serves as a program planner, developer and coordinator for services for youth who are severely emotionally disturbed within the members' service area, and the SCRC serves as a program planner, developer and coordinator for behavioral health services for residents of the members' service area. The members include the Alcohol, Drug Addiction and Mental Health Services Boards of Gallia, Jackson and Meigs Counties; Athens Hocking and Vinton Counties; and Adams, Lawrence and Scioto Counties; and the Washington County Mental Health and Addiction Recovery Board.

The SCC and SCRC operate under an appointed four member board, consisting of the Executive Director of each of the above named Alcohol, Drug Addiction and Mental Health Services Boards. The SCC serves as the fiscal agent for the SCRC.

6. CONTINGENT LIABILITIES

The Board is defendant in a lawsuit. Although the outcome of the suit is not presently determinable, counsel believes that the resolution of this matter will not materially adversely affect the Board's financial condition.

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

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**ADAMS, LAWRENCE AND SCIOTO COUNTIES ALCOHOL,
DRUG ADDICTION AND MENTAL HEALTH SERVICES BOARD
SCIOTO COUNTY
SCHEDULE OF FEDERAL AWARDS EXPENDITURES
FOR YEAR ENDED DECEMBER 31, 2003**

FEDERAL GRANTOR/ Pass Through Grantor Program Title	Pass Through Entity Number	Federal CFDA Number	Disbursements
<u>UNITED STATES DEPARTMENT OF HEALTH AND HUMAN SERVICES</u>			
<i>Passed Through Ohio Department of Mental Health:</i>			
Social Services Block Grant	N/A	93.667	\$ 216,581
Block Grants for Community Mental Health Services		93.958	
Community Plan	N/A		142,144
Child/Adolescent	N/A		<u>42,732</u>
Total Mental Health Services Grants			184,876
Total Ohio Department of Mental Health			401,457
<i>Passed Through Ohio Department of Alcohol and Drug Addiction Services and Ohio Department of Mental Health:</i>			
State Children's Insurance Program		93.767	
ODADAS	N/A		45,235
ODMH	N/A		<u>198,419</u>
Total State Children's Insurance Program			243,654
Medical Assistance Program		93.778	
Medicaid (Title XX)			
ODADAS	N/A		597,735
ODMH			3,032,199
PASARR/OBRA	N/A		<u>21,288</u>
Total Medical Assistance Program			<u>3,651,222</u>
Total Ohio Department of Alcohol and Drug Addiction Services and Ohio Department of Mental Health			3,894,876
<i>Passed Through Ohio Department of Alcohol and Drug Addiction Services:</i>			
Block Grants for Prevention and Treatment of Substance Abuse		93.959	
Women's Residential	73-06846-00-WOMEN-T-03/04-8973/ 73-09425-00-WOMEN-T-03/04-0238		424,024
Per Capital	N/A		<u>483,525</u>
Total Prevention and Treatment of Substance Abuse Grants			907,549
Total Ohio Department of Alcohol and Drug Addiction Services			<u>907,549</u>
Total United States Department of Health and Human Services			<u>5,203,882</u>
TOTAL SCHEDULE OF FEDERAL AWARDS EXPENDITURES			<u>\$ 5,203,882</u>

The Notes to the Schedule of Federal Awards Expenditures is an intergral part of the Schedule.

**ADAMS, LAWRENCE AND SCIOTO COUNTIES ALCOHOL,
DRUG ADDICTION AND MENTAL HEALTH SERVICES BOARD
SCIOTO COUNTY**

**NOTES TO SCHEDULE OF FEDERAL AWARDS EXPENDITURES
DECEMBER 31, 2003**

NOTE A--SIGNIFICANT ACCOUNTING POLICIES

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

NOTE B--SUBRECIPIENTS

The Board passes-through certain Federal assistance received from the Ohio Department of Mental Health and the Ohio Department of Alcohol and Drug Addiction Services to various not-for-profit agencies (subrecipients). As described in Note A, the Board records expenditures of Federal awards to subrecipients when paid in cash.

The subrecipient agencies have certain compliance responsibilities related to administering these Federal programs. Under Federal Circular A-133, the Board is responsible for monitoring subrecipients to help assure that Federal awards are used for authorized purposes in compliance with laws, regulations and the provisions of contracts or grant agreements, and that performance goals are achieved.

NOTE C--MATCHING REQUIREMENTS

Certain Federal programs require that the Board contribute non-Federal funds (matching funds) to support the Federally-funded programs. The Board has complied with the matching requirements. The expenditure of non-Federal matching funds is not included on the Schedule.



Auditor of State Betty Montgomery

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

Adams, Lawrence and Scioto Counties Alcohol,
Drug Addiction and Mental Health Services Board
Scioto County
802 Chillicothe Street
Portsmouth, Ohio 45662

To the Members of the Board:

We have audited the accompanying financial statement of the Adams, Lawrence and Scioto Counties, Alcohol, Drug Addiction and Mental Health Services Board, Scioto County, Ohio (the Board), as of and for the year ended December 31, 2003, and have issued our report thereon dated August 26, 2004. We conducted our audit in accordance with the auditing standards generally accepted in the United States of America 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 Board's financial statement is free of material misstatement, we tested 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*. However, we noted a certain immaterial instance of noncompliance that we have reported to management of the Board in a separate letter dated August 25, 2004.

Internal Control Over Financial Reporting

In planning and performing our audit, we considered the Board's internal control over financial reporting 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 statement 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 other matters involving the internal control over financial reporting that do not require inclusion in this report, that we have reported to management of the Board in a separate letter dated August 26, 2004.

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Adams, Lawrence and Scioto Counties Alcohol,
Drug Addiction and Mental Health Services Board
Scioto County
Independent Accountants' Report on Compliance and on
Internal Control Required by Government Auditing Standards
Page 2

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

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Betty Montgomery
Auditor of State

August 26, 2004



Auditor of State Betty Montgomery

INDEPENDENT ACCOUNTANTS' REPORT ON COMPLIANCE WITH REQUIREMENTS APPLICABLE TO MAJOR FEDERAL PROGRAMS AND INTERNAL CONTROL OVER COMPLIANCE IN ACCORDANCE WITH OMB CIRCULAR A-133

Adams, Lawrence and Scioto Counties Alcohol,
Drug Addiction and Mental Health Services Board
Scioto County
802 Chillicothe Street
Portsmouth, Ohio 45662

To the Members of the Board:

Compliance

We have audited the compliance of the Adams, Lawrence and Scioto Counties Alcohol, Drug Addiction and Mental Health Services Board, Scioto County, Ohio (the Board), 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 programs for the year ended December 31, 2003. The Board's major federal programs are 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 programs is the responsibility of the Board's management. Our responsibility is to express an opinion on the Board's compliance based on our audit.

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; 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 Board'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 Board's compliance with those requirements.

In our opinion, the Board complied, in all material respects, with the requirements referred to above that are applicable to its major federal programs for the year ended December 31, 2003. We noted a certain instance of noncompliance that does not require inclusion in this report that we reported to the management of the Board in a separate letter dated August 26, 2004.

Internal Control Over Compliance

The management of the Board 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 Board'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.

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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. We noted a matter involving the internal control over federal compliance that does not require inclusion in this report, that we have reported to management of the Board in a separate letter dated August 26, 2004.

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

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

Betty Montgomery
Auditor of State

August 26, 2004

**ADAMS, LAWRENCE, AND SCIOTO COUNTIES ALCOHOL,
DRUG ADDICTION AND MENTAL HEALTH SERVICES BOARD
SCIOTO COUNTY**

**SCHEDULE OF FINDINGS
OMB CIRCULAR A-133 §.505
DECEMBER 31, 2003**

1. SUMMARY OF AUDITOR'S RESULTS
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(d)(1)(i)	Type of Financial Statement Opinion	Unqualified
(d)(1)(ii)	Were there any material control weakness conditions reported at the financial statement level (GAGAS)?	No
(d)(1)(ii)	Were there any other reportable control weakness conditions reported at the financial statement level (GAGAS)?	No
(d)(1)(iii)	Was there any reported material non-compliance at the financial statement level (GAGAS)?	No
(d)(1)(iv)	Were there any material internal control weakness conditions reported for major federal programs?	No
(d)(1)(iv)	Were there any other reportable internal control weakness conditions reported for major federal programs?	No
(d)(1)(v)	Type of Major Programs' Compliance Opinion	Unqualified
(d)(1)(vi)	Are there any reportable findings under § .510?	No
(d)(1)(vii)	Major Programs (list):	Medical Assistance Program - CFDA #93.778 Block Grants for Prevention and Treatment of Substance Abuse – CFDA #93.959
(d)(1)(viii)	Dollar Threshold: Type A/B Programs	Type A: > \$ 300,000 Type B: all others
(d)(1)(ix)	Low Risk Auditee?	Yes

**ADAMS, LAWRENCE, AND SCIOTO COUNTIES ALCOHOL,
DRUG ADDICTION AND MENTAL HEALTH SERVICES BOARD
SCIOTO COUNTY**

**SCHEDULE OF FINDINGS
OMB CIRCULAR A-133 §.505
DECEMBER 31, 2003
(Continued)**

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

None.

3. FINDINGS FOR FEDERAL AWARDS

None.

**ADAMS, LAWRENCE, AND SCIOTO COUNTIES ALCOHOL,
DRUG ADDICTION AND MENTAL HEALTH SERVICES BOARD
SCIOTO COUNTY**

**SCHEDULE OF PRIOR AUDIT FINDINGS
DECEMBER 31, 2003**

Finding Number	Finding Summary	Fully Corrected?	Not Corrected, Partially Corrected; Significantly Different Corrective Action Taken; or Finding No Longer Valid; Explain:
2002-001	Finding for Recovery issued against Brenda Covert, former Chief Financial Officer, in the amount of \$13,460.40, and in favor of the General Fund	No.	Not Corrected.



**Auditor of State
Betty Montgomery**

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ADAMS, LAWRENCE & SCIOTO COUNTIES ADAMH SERVICES BOARD

SCIOTO COUNTY

CLERK'S CERTIFICATION

This is a true and correct copy of the report which is required to be filed in the Office of the Auditor of State pursuant to Section 117.26, Revised Code, and which is filed in Columbus, Ohio.

Susan Babbitt

CLERK OF THE BUREAU

**CERTIFIED
NOVEMBER 4, 2004**