

CRAWFORD COUNTY GENERAL HEALTH DISTRICT

CRAWFORD COUNTY, OHIO

AUDIT REPORT

For the Year Ended December 31, 2005

Charles E. Harris and Associates, Inc.
Certified Public Accountants and Governmental Consultants



**Auditor of State
Betty Montgomery**

Board of Trustees
Crawford County General Health District
130 N. Walnut Street
Suite B
Bucyrus, Ohio 44820

We have reviewed the *Report of Independent Accountants* of the Crawford County General Health District, Crawford County, prepared by Charles E. Harris & Associates, Inc. for the audit period January 1, 2005 through December 31, 2005. Based upon this review, we have accepted these reports in lieu of the audit required by Section 117.11, Revised Code. The Auditor of State did not audit the accompanying financial statements and, accordingly, we are unable to express, and do not express an opinion on them.

Our review was made in reference to the applicable sections of legislative criteria, as reflected by the Ohio Constitution, and the Revised Code, policies, procedures and guidelines of the Auditor of State, regulations and grant requirements. The Crawford County General Health District is responsible for compliance with these laws and regulations.

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

BETTY MONTGOMERY
Auditor of State

July 21, 2006

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CRAWFORD COUNTY GENERAL HEALTH DISTRICT
CRAWFORD COUNTY, OHIO
Audit Report
For the year ended December 31, 2005

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REPORT OF INDEPENDENT ACCOUNTANTS

**Crawford County General Health District
130 N. Walnut Street, Suite B
Bucyrus, Ohio 44820**

We have audited the accompanying financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of the Crawford County General Health District (the District), as of and for the year ended December 31, 2005, which collectively comprise the District's basic financial statements as listed in the table of contents. 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 *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

As discussed in Note 2, the accompanying financial statements and notes follow the cash accounting basis. This is a comprehensive accounting basis other than accounting principles generally accepted in the United States of America.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective cash basis financial position of the governmental activities, each major fund and the aggregate remaining fund information of the Crawford County General Health District, as of December 31, 2005, and the respective changes in cash basis financial position and the respective budgetary comparisons for the General Fund and each major Special Revenue Fund, thereof for the year then ended in conformity with the accounting basis Note 2 describes.

In accordance with *Government Auditing Standards*, we have also issued our report dated June 22, 2006, 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. That report describes the scope of our testing of internal controls over financial reporting and compliance and the results of testing. It does not opine on the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Governmental Auditing Standards*. You should read it in conjunction with this report in assessing the results of our audit.

Management's discussion and analysis is not a required part of the basic financial statements, but is supplementary information the Governmental Accounting Standards Board requires. We have applied certain limited procedures, consisting principally of inquiries of management regarding the methods of measuring and presenting the required supplementary information. However, we did not audit the information and express no opinion on it.

Charles E. Harris & Associates, Inc.
June 22, 2006

Crawford County General Health District, Crawford County
Management's Discussion and Analysis
For the Year Ended December 31, 2005
Unaudited

The discussion and analysis of the District Board of Health's financial performance provides a review of the Health District's financial activities for the year ended December 31, 2005, within the limitations of the Health District's cash basis of accounting. The intent of this discussion and analysis is to provide readers with a general explanation of the Health District's financial performance. Readers should also review the basic financial statements and notes to the basic financial statements to enhance their understanding of the Health District's financial performance.

Financial Highlight

Key financial highlight for the year 2005 is as follows:

- Net assets decreased \$140,291. This was primarily due to a large carryover that was created through the consolidation of two health departments in prior years. The efficient use of funds over several years resulted in a reduction of 2005 charges for the City of Bucyrus and townships.

Using the Basic Financial Statements

This annual report is presented in a format consistent with the presentation requirements of Governmental Accounting Standards Board Statement No. 34, as applicable to the Health District's cash basis of accounting.

This annual report consists of a series of financial statements and notes to those statements. These statements are organized so the reader can understand the District Board of Health as a financial whole, an entire operating entity. The statements then proceed to provide an increasingly detailed look at specific financial activities and conditions on a cash basis of accounting.

The Statement of Net Assets - Cash Basis and Statement of Activities - Cash Basis provide information about the activities of the whole Health District, presenting both an aggregate view of the Health District's finances and a longer-term view of those finances. Fund financial statements provide a greater level of detail. Funds are created and maintained on the financial records of the Health District as a way to segregate money whose use is restricted to a particular specified purpose. These statements present financial information by fund, presenting funds with the largest balances or most activity in separate columns.

The notes to the financial statements are an integral part of the government-wide and fund financial statements and provide expanded explanation and detail regarding the information reported in the statements.

Basis of Accounting

The basis of accounting is a set of guidelines that determine when financial events are recorded. The Health District has elected to present its financial statements on a cash basis of accounting. This basis of accounting is a basis of accounting other than generally accepted accounting principles. Under the Health District's cash basis of accounting, receipts and disbursements are recorded when cash is received or paid.

Crawford County General Health District, Crawford County

Management's Discussion and Analysis

For the Year Ended December 31, 2005

Unaudited

As a result of using the cash basis of accounting, certain assets and their related revenues (such as accounts receivable) and certain liabilities and their related expenses (such as accounts payable) are not recorded in the financial statements. Therefore, when reviewing the financial information and discussion within this report, the reader must keep in mind the limitations resulting from the use of the cash basis of accounting.

Reporting the Health District as a Whole

The statement of net assets and the statement of activities reflect how the Health District did financially during 2005, within the limitations of the cash basis of accounting. The Statement of Net Assets - Cash Basis presents the cash balances of the governmental activities of the Health District at year end. The Statement of Activities - Cash Basis compares disbursements with program receipts for each governmental activity. Program receipts include charges paid by the recipient of the program's goods or services and grants and contributions restricted to meeting the operational or capital requirements of a particular program. General receipts are all receipts not classified as program receipts. The comparison of disbursements with program receipts identifies how each governmental function draws from the Health District's general receipts.

These statements report the Health District's cash position and the changes in cash position. Keeping in mind the limitations of the cash basis of accounting, these changes can be one way to measure the Health District's financial health. Over time, increases or decreases in the Health District's cash position is one indicator of whether the Health District's financial health is improving or deteriorating. When evaluating the Health District's financial condition, other nonfinancial factors should also be considered, such as the Health District's property tax base, the condition of the Health District's capital assets, the reliance on non-local financial resources for operations and the need for continued growth.

The Statement of Net Assets - Cash Basis reports all Health District's activities, which are governmental. Subdivision settlements, a local subsidy, charges for services and federal grant monies finance most of these activities.

Reporting the Health District's Most Significant Funds

Fund Financial Statements

Fund financial statements provide detailed information about the Health District's major funds.

Governmental Funds - The Health District's activities are reported in governmental funds. The governmental fund financial statements provide a detailed short-term view of the Health District's governmental operations and the health services provided. Governmental fund information helps determine whether there are more or less financial resources that can be spent to finance the Health District's programs. The Health District's significant governmental funds are presented on the financial statements in separate columns. The Health District's major governmental funds are the General Fund, Public and School Health Services, Women, Infants and Children (WIC), and Public Health Infrastructure Funds.

Crawford County General Health District, Crawford County
 Management's Discussion and Analysis
 For the Year Ended December 31, 2005
 Unaudited

The Health District as a Whole

Table 1 provides a summary of the Health District's net assets for 2005 compared to 2004 on a cash basis:

Table 1
Net Assets - Cash Basis

	<u>Governmental Activities</u>	
	<u>2005</u>	<u>2004</u>
Assets		
Equity in Pooled Cash and Cash Equivalents	\$287,366	\$427,657
Net Assets		
Restricted for Other Purposes	233,305	145,747
Unrestricted	54,061	281,910
Total Net Assets	<u>\$287,366</u>	<u>\$427,657</u>

As mentioned previously, net assets decreased \$140,291. The decrease is primarily due to the reduction in charges to townships and the City of Bucyrus. Also contributing to the decrease was a pay out for an employee's retirement.

Crawford County General Health District, Crawford County

Management's Discussion and Analysis

For the Year Ended December 31, 2005

Unaudited

Table 2 reflects the changes in net assets in 2005. Since the Health District did not prepare financial statements in this format for 2004, a comparative analysis of government-wide data has not been presented. In future years, when prior year information is available, a comparative analysis will be presented.

Program Cash Receipts	
Charges for Services	\$518,031
Operating Grants and Contributions	<u>408,122</u>
Total Program Cash Receipts	<u>926,153</u>
General Receipts	
Subdivision Settlements	11,359
Miscellaneous	<u>7,437</u>
Total General Receipts	<u>18,796</u>
Total Receipts	<u>944,949</u>
Disbursements	
Health	
General Health	280,524
Public and School Health Services	268,161
Women, Infants and Children	191,797
Public Health Infrastructure	118,124
Reserve Balance Account	10,375
Landfill/Construction and Demolition	14,282
Swimming Pool	2,395
Sewage	36,380
Solid Waste	32,046
Mobile Home and RV Park	7,237
Food Service	50,365
Water System	22,220
Immunization Action Plan	25,315
319 Grant	<u>26,019</u>
Total Disbursements	<u>1,085,240</u>
Change in Net Assets	(140,291)
Net Assets Beginning of Year	<u>427,657</u>
Net Assets End of Year	<u>\$287,366</u>

In 2005, 2 percent of the Health District's total receipts were from general receipts, consisting mainly of subdivision settlements collected for general health district purposes. Program cash receipts accounted for 98 percent of the Health District's total receipts in 2005. These receipts consist primarily of charges for services for birth and death certificates, sewage permits, food service licenses, mobile home and RV park, swimming pools, and water system permits and state and federal operating grants.

Crawford County General Health District, Crawford County

Management's Discussion and Analysis

For the Year Ended December 31, 2005

Unaudited

Governmental Activities

Table 3 indicates the total cost of services and the net cost of services. The Statement of Activities - Cash Basis reflects the cost of program services and the charges for services and sales and operating grants and contributions offsetting those services. The total cost of services represents expenses related to carrying out public health duties and administering the WIC program. The net cost of services identifies the cost of those services supported by charges for services, subdivision settlements, and federal grant monies.

Governmental Activities

	<u>Total Cost of Services 2005</u>	<u>Net Cost of Services 2005</u>
Health		
General Health	\$280,524	(\$130,527)
Public and School Health Services	268,161	(62,194)
Women, Infants and Children	191,797	18,996
Public Health Infrastructure	118,124	7,977
Reserve Balance Account	10,375	(10,375)
Landfill/Construction and Demolition	14,282	10,683
Swimming Pool	2,395	34
Sewage	36,380	(1,953)
Solid Waste	32,046	954
Mobile Home and RV Park	7,237	7,193
Food Service	50,365	(2,971)
Water System	22,220	1,949
Immunization Action Plan	25,315	1,003
319 Grant	26,019	144
	<u> </u>	<u> </u>
<i>Total Distribution</i>	<u>\$1,085,240</u>	<u>(\$159,087)</u>

A reduction in charges to the City of Bucyrus of approximately \$78,000 and costs associated with Health District facility improvements have resulted in a decrease in net assets which was paid from cash reserves. When necessary, the Health District has raised fees to support the cost of services for the Public and School Health Services program.

The Health District's Funds

The governmental funds had total receipts of \$944,949 and disbursements of \$1,085,240. The governmental funds had a decrease in the cash balance of \$140,291.

The fund balance of the General Fund decreased by \$227,849. A reduction in fees charged to the City of Bucyrus and townships largely attributed to the decrease in the cash balance. The fund balance of the Public and School Health Services Fund did not change significantly. Additional funding from the Ohio Department of Health attributed to an increase in fund balances for WIC and Public Health Infrastructure Funds.

Crawford County General Health District, Crawford County
Management's Discussion and Analysis
For the Year Ended December 31, 2005
Unaudited

Budgetary Highlights

The Health District's budget is prepared according to Ohio law and is based on accounting for certain transactions on a basis of cash receipts, disbursements, and encumbrances. The most significant budgeted fund is the General Fund.

During the course of 2005, the Health District amended its estimated revenues and appropriations as allowed by the County Budget Commission, and the budgetary statement reflects both the original and final amounts. Amendments to original receipts in the General Fund were made as a result of the reduction in charges for services to the City of Bucyrus and townships as mentioned previously. Amendments to original appropriations were also made in the General Fund as needed to complete a community health assessment project. Original appropriations were also amended in the WIC Fund to acquire equipment related to moving the WIC clinic to the health department. Amendments to original receipts in the Public Health Infrastructure Fund were made as the result of receiving additional grant funding from the Ohio Department of Health. As such, amendments were made to original appropriations for the purchase of additional equipment.

Contacting the Health District's Financial Management

This financial report is designed to provide a general overview of the Health District's finances for all those with an interest in the District's finances and to reflect the Health District's accountability for the money it receives. Questions concerning any of the information in this report or requests for additional information should be directed to Crawford County General Health District, 130 Walnut Street, Suite B, Bucyrus, Ohio 44820.

Crawford County General Health District, Crawford County
Statement of Net Assets - Cash Basis
December 31, 2005

	Governmental Activities
Assets	
Equity in Pooled Cash and Cash Equivalents	\$287,366
<i>Total Assets</i>	\$287,366
Net Assets	
Restricted for:	
Other Purposes	\$233,305
Unrestricted	54,061
<i>Total Net Assets</i>	\$287,366

See accompanying notes to the basic financial statements

Crawford County General Health District, Crawford County

Statement of Activities - Cash Basis

For the Year Ended December 31, 2005

	Program Cash Receipts		Net (Disbursements) Receipts and Changes in Net Assets	
	Disbursements	Charges for Services and Sales	Operating Grants and Contributions	Governmental Activities
Governmental Activities				
Health				
General Health	\$280,524	\$142,437	\$7,560	(130,527)
Public and School Health Services	268,161	194,780	11,187	(62,194)
Women, Infants and Children	191,797	0	210,793	18,996
Public Health Infrastructure	118,124	0	126,101	7,977
Reserve Balance Account	10,375	0	0	(10,375)
Landfill/Construction and Demolition	14,282	24,965	0	10,683
Swimming Pool	2,395	2,429	0	34
Sewage	36,380	34,427	0	(1,953)
Solid Waste	32,046	33,000	0	954
Mobile Home and RV Park	7,237	14,430	0	7,193
Food Service	50,365	47,394	0	(2,971)
Water System	22,220	24,169	0	1,949
Immunization Action Plan	25,315	0	26,318	1,003
319 Grant	26,019	0	26,163	144
Total Governmental Activities	1,085,240	518,031	408,122	(159,087)
General Receipts				
				11,359
				7,437
				18,796
				Change in Net Assets (140,291)
				Net Assets Beginning of Year 427,657
				Net Assets End of Year \$287,366

See accompanying notes to the basic financial statements

Crawford County General Health District, Crawford County

Statement of Assets and Fund Balances - Cash Basis

Governmental Funds

For the Year Ended December 31, 2005

	<u>General</u>	<u>Public and School Health Services</u>	<u>Women, Infants and Children</u>	<u>Public Health Infrastructure</u>	<u>Other Governmental Funds</u>	<u>Total Governmental Funds</u>
Assets						
Equity in Pooled Cash and Cash Equivalents	\$54,061	\$36,339	\$46,572	\$58,302	\$92,092	\$287,366
Total Assets	<u>\$54,061</u>	<u>\$36,339</u>	<u>\$46,572</u>	<u>\$58,302</u>	<u>\$92,092</u>	<u>\$287,366</u>
Fund Balances						
Reserved:						
Reserved for Encumbrances	\$27,917	\$802	\$550	\$16,234	\$15,347	\$60,850
Unreserved:						
Undesignated, Reported in:						
General Fund	26,144	0	0	0	0	26,144
Special Revenue Funds	0	35,537	46,022	42,068	76,745	200,372
Total Fund Balances	<u>\$54,061</u>	<u>\$36,339</u>	<u>\$46,572</u>	<u>\$58,302</u>	<u>\$92,092</u>	<u>\$287,366</u>

Crawford County General Health District, Crawford County
Statement of Cash Receipts, Disbursements and Changes in Fund Balances - Cash Basis
Governmental Funds
For the Year Ended December 31, 2005

	General	Public and School Health Services	Women, Infants and Children	Public Health Infrastructure	Other Governmental Funds	Total Governmental Funds
Receipts						
Charges for Services	\$142,437	\$183,840	\$0	\$0	\$7,120	\$333,397
Licenses, Fees and Permits	0	10,940	0	0	173,309	184,249
Fines	0	0	0	0	385	385
Intergovernmental	18,919	11,187	210,793	126,101	52,481	419,481
Miscellaneous	3,992	3,445	0	0	0	7,437
<i>Total Receipts</i>	<u>165,348</u>	<u>209,412</u>	<u>210,793</u>	<u>126,101</u>	<u>233,295</u>	<u>944,949</u>
Disbursements						
Current:						
Health						
Personal Services	125,627	234,471	163,350	51,632	149,777	724,857
Materials and Supplies	3,169	12,631	0	0	1,659	17,459
Remittances	17,888	0	0	0	51,512	69,400
Contractual Services	40,628	0	2,200	21,130	6,566	70,524
Capital Outlay	57,794	2,483	1,979	36,299	3,504	102,059
Vector Control	11,880	0	0	0	0	11,880
Other	23,538	18,576	24,268	9,063	13,616	89,061
<i>Total Disbursements</i>	<u>280,524</u>	<u>268,161</u>	<u>191,797</u>	<u>118,124</u>	<u>226,634</u>	<u>1,085,240</u>
<i>Excess of Receipts Over (Under) Disbursements</i>	<u>(115,176)</u>	<u>(58,749)</u>	<u>18,996</u>	<u>7,977</u>	<u>6,661</u>	<u>(140,291)</u>
Other Financing Sources (Uses)						
Advances In	4,381	0	31,052	14,668	4,334	54,435
Transfers In	0	67,000	0	0	0	67,000
Advances Out	(50,054)	0	(4,381)	0	0	(54,435)
Transfers Out	(67,000)	0	0	0	0	(67,000)
<i>Total Other Financing Sources (Uses)</i>	<u>(112,673)</u>	<u>67,000</u>	<u>26,671</u>	<u>14,668</u>	<u>4,334</u>	<u>0</u>
Net Change in Fund Balance	(227,849)	8,251	45,667	22,645	10,995	(140,291)
<i>Fund Balance Beginning of Year</i>	<u>281,910</u>	<u>28,088</u>	<u>905</u>	<u>35,657</u>	<u>81,097</u>	<u>427,657</u>
<i>Fund Balance End of Year</i>	<u><u>\$54,061</u></u>	<u><u>\$36,339</u></u>	<u><u>\$46,572</u></u>	<u><u>\$58,302</u></u>	<u><u>\$92,092</u></u>	<u><u>\$287,366</u></u>

Crawford County General Health District, Crawford County
Statement of Receipts, Disbursements and Changes
in Fund Balance - Budget and Actual - Budget Basis
General Fund
For the Year Ended December 31, 2005

	Budgeted Amounts		Actual	Variance With
	Original	Final		Final Budget
				Positive
				(Negative)
Receipts				
Charges for Services	\$197,300	\$119,312	\$142,437	\$23,125
Intergovernmental	76,098	20,742	18,919	(1,823)
Miscellaneous	0	0	3,992	3,992
<i>Total Receipts</i>	273,398	140,054	165,348	25,294
Disbursements				
Current:				
Health				
Personal Services	121,391	125,748	125,627	121
Materials and Supplies	2,000	3,216	3,169	47
Remittances	18,575	19,555	17,888	1,667
Contractual Services	11,800	42,691	40,628	2,063
Capital Outlay	22,378	75,783	57,794	17,989
Vector Control	8,780	20,660	11,880	8,780
Other	19,893	35,651	23,538	12,113
<i>Total Disbursements</i>	204,817	323,305	280,524	42,781
<i>Excess of Receipts Over</i>				
<i>(Under) Disbursements</i>	68,581	(183,251)	(115,176)	(17,487)
Other Financing Sources (Uses)				
Advances In	0	0	4,381	4,381
Advances Out	0	0	(50,054)	(50,054)
Transfers Out	(86,082)	(86,644)	(67,000)	19,644
<i>Total Other Financing Sources (Uses)</i>	(86,082)	(86,644)	(112,673)	(26,029)
<i>Net Change in Fund Balance</i>	(17,501)	(269,895)	(227,849)	(43,516)
<i>Fund Balance Beginning of Year</i>	281,910	281,910	281,910	0
<i>Fund Balance End of Year</i>	\$264,409	\$12,015	\$54,061	(\$43,516)

Crawford County General Health District, Crawford County
*Statement of Receipts, Disbursements and Changes
in Fund Balance - Budget and Actual - Budget Basis
Public and School Health Services Fund
For the Year Ended December 31, 2005*

	<u>Budgeted Amounts</u>			Variance With
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	Final Budget Positive (Negative)
Receipts				
Charges for Services	\$145,282	\$145,282	\$183,840	\$38,558
Licenses, Fees and Permits	18,000	18,000	10,940	(7,060)
Intergovernmental	12,000	12,000	11,187	(813)
Miscellaneous	800	2,484	3,445	961
<i>Total Receipts</i>	<u>176,082</u>	<u>177,766</u>	<u>209,412</u>	<u>31,646</u>
Disbursements				
Current:				
Health				
Personal Services	245,771	244,267	234,471	9,796
Materials and Supplies	0	12,631	12,631	0
Capital Outlay	2,783	2,983	2,483	500
Other	29,328	20,954	18,576	2,378
<i>Total Disbursements</i>	<u>277,882</u>	<u>280,835</u>	<u>268,161</u>	<u>12,674</u>
<i>Excess of Receipts Over (Under) Disbursements</i>	<u>(101,800)</u>	<u>(103,069)</u>	<u>(58,749)</u>	<u>18,972</u>
Other Financing Sources (Uses)				
Transfers In	80,500	80,500	67,000	(13,500)
Transfers Out	(2,053)	0	0	0
<i>Total Other Financing Sources (Uses)</i>	<u>78,447</u>	<u>80,500</u>	<u>67,000</u>	<u>(13,500)</u>
<i>Net Change in Fund Balance</i>	(23,353)	(22,569)	8,251	5,472
<i>Fund Balance Beginning of Year</i>	<u>28,088</u>	<u>28,088</u>	<u>28,088</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$4,735</u></u>	<u><u>\$5,519</u></u>	<u><u>\$36,339</u></u>	<u><u>\$5,472</u></u>

Crawford County General Health District, Crawford County
Statement of Receipts, Disbursements and Changes
in Fund Balance - Budget and Actual - Budget Basis
Women, Infants and Children Fund
For the Year Ended December 31, 2005

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance With Final Budget Over (Under)</u>
	<u>Original</u>	<u>Final</u>		
Receipts				
Intergovernmental	\$186,310	\$254,734	\$210,793	(\$43,941)
Disbursements				
Current:				
Health				
Personal Services	153,248	196,238	163,350	32,888
Contractual Services	0	2,800	2,200	600
Capital Outlay	500	7,090	1,979	5,111
Other	33,467	45,130	24,268	20,862
<i>Total Disbursements</i>	<u>187,215</u>	<u>251,258</u>	<u>191,797</u>	<u>59,461</u>
<i>Excess of Receipts Over (Under) Disbursements</i>	<u>(905)</u>	<u>3,476</u>	<u>18,996</u>	<u>15,520</u>
Other Financing Sources (Uses)				
Advances In	0	0	31,052	31,052
Advances Out	0	0	(4,381)	(4,381)
<i>Total Other Financing Sources (Uses)</i>	<u>0</u>	<u>0</u>	<u>26,671</u>	<u>26,671</u>
<i>Net Change in Fund Balance</i>	(905)	3,476	45,667	42,191
<i>Fund Balance Beginning of Year</i>	<u>905</u>	<u>905</u>	<u>905</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$0</u></u>	<u><u>\$4,381</u></u>	<u><u>\$46,572</u></u>	<u><u>\$42,191</u></u>

Crawford County General Health District, Crawford County
Statement of Receipts, Disbursements and Changes
in Fund Balance - Budget and Actual - Budget Basis
Public Health Infrastructure Fund
For the Year Ended December 31, 2005

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance With Final Budget Over (Under)</u>
	<u>Original</u>	<u>Final</u>		
Receipts				
Intergovernmental	\$45,550	\$123,694	\$126,101	\$2,407
Disbursements				
Current:				
Health				
Personal Services	51,348	57,497	51,632	5,865
Contractual Services	18,121	46,487	21,130	25,357
Capital Outlay	2,160	43,199	36,299	6,900
Other	3,996	12,167	9,063	3,104
<i>Total Disbursements</i>	<u>75,625</u>	<u>159,349</u>	<u>118,124</u>	<u>41,225</u>
<i>Excess of Receipts Over (Under) Disbursements</i>	<u>(30,075)</u>	<u>(35,655)</u>	<u>7,977</u>	<u>43,632</u>
Other Financing Sources (Uses)				
Advances In	0	0	14,668	14,668
Transfers Out	(432)	0	0	0
<i>Total Other Financing Sources (Uses)</i>	<u>(432)</u>	<u>0</u>	<u>14,668</u>	<u>14,668</u>
<i>Net Change in Fund Balance</i>	(30,507)	(35,655)	22,645	58,300
<i>Fund Balance Beginning of Year</i>	<u>35,657</u>	<u>35,657</u>	<u>35,657</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$5,150</u></u>	<u><u>\$2</u></u>	<u><u>\$58,302</u></u>	<u><u>\$58,300</u></u>

Crawford County General Health District, Crawford County

Notes to the Basic Financial Statements

For the Year Ended December 31, 2005

Note 1 - Reporting Entity

A five-member Board of Health appointed by the District Advisory Council governs the Health District. The Board appoints a health commissioner and all employees of the Health District. The Health District's services include communicable disease investigations, immunization clinics, inspections, public health nursing services and the issuance of health-related licenses and permits.

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

The reporting entity is composed of the primary government.

Note 2 - Summary of Significant Accounting Policies

As discussed further in Note 2.C, these financial statements are presented on a cash basis of accounting. This cash basis of accounting differs from accounting principles generally accepted in the United States of America (GAAP). Generally accepted accounting principles include all relevant Governmental Accounting Standards Board (GASB) pronouncements, which have been applied to the extent they are applicable to the cash basis of accounting. In the government-wide financial statements, Financial Accounting Standards Board (FASB) pronouncements and Accounting Principles Board (APB) opinions issued on or before November 30, 1989, have been applied, to the extent they are applicable to the cash basis of accounting, unless those pronouncements conflict with or contradict GASB pronouncements, in which case GASB prevails. Following are the more significant of the Health District's accounting policies.

A. Basis of Presentation

The Health District's basic financial statements consist of government-wide financial statements, including a statement of net assets and a statement of activities, and fund financial statements which provide a more detailed level of financial information.

Government-Wide Financial Statements

The statement of net assets and the statement of activities display information about the Health District as a whole. These statements include the financial activities of the primary government. Governmental activities generally are financed through taxes, intergovernmental receipts or other nonexchange transactions.

The statement of net assets presents the cash balance of the governmental activities of the Health District at year end. The statement of activities compares disbursements and program receipts for each program or function of the Health District's governmental activities. Disbursements are reported by function. A function is a group of related activities designed to accomplish a major service or regulatory program for which the Health District is responsible.

Program receipts include charges paid by the recipient of the goods or services offered by the program, grants and contributions that are restricted to meeting the operational or capital requirements of a particular program, and receipts of interest earned on grants that are required to be used to support a particular program.

Crawford County General Health District, Crawford County

Notes to the Basic Financial Statements

For the Year Ended December 31, 2005

Receipts which are not classified as program receipts are presented as general receipts of the Health District, with certain limited exceptions. The comparison of direct disbursements with program receipts identifies the extent to which each governmental program is self-financing on a cash basis or draws from the general receipts of the Health District.

Fund Financial Statements

During the year, the Health District segregates transactions related to certain Health District functions or activities in separate funds in order to aid financial management and to demonstrate legal compliance. Fund financial statements are designed to present financial information of the Health District at this more detailed level. The focus of governmental fund financial statements is on major funds. Each major fund is presented in a separate column. Nonmajor funds are aggregated and presented in a single column.

B. Fund Accounting

The Health District uses funds to maintain its financial records during the year. A fund is defined as a fiscal and accounting entity with a self-balancing set of accounts. The funds of the Health District are presented as governmental.

Governmental Funds

Governmental funds are those through which most governmental functions of the Health District are financed. The following are the Health District's major governmental funds:

General Fund - The General Fund accounts for all financial resources, except those required to be accounted for in another fund. The General Fund balance is available to the Health District for any purpose provided it is expended or transferred according to the general laws of Ohio.

Public and School Health Services Fund - The Public and School Health Services Fund accounts for monies received from providing general nursing and community health services.

Women, Infants, and Children (WIC) Fund - The Women, Infants, and Children Fund accounts for federal grant monies received for the Special Supplemental Nutrition Program.

Public Health Infrastructure Fund - The Public Health Infrastructure Fund receives Federal grant monies used to provide services to control communicable diseases, chronic diseases and disorders, and other preventable health conditions.

The other governmental funds of the Health District account for grants and other resources whose use is restricted for a particular purpose.

Crawford County General Health District, Crawford County

Notes to the Basic Financial Statements

For the Year Ended December 31, 2005

C. Basis of Accounting

The Health District's financial statements are prepared using the cash basis of accounting. Except for modifications having substantial support, receipts are recorded in the Health District's financial records and reported in the financial statements when cash is received rather than when earned and disbursements are recorded when cash is paid rather than when a liability is incurred. Any such modifications made by the Health District are described in the appropriate section in this note.

As a result of the use of this cash basis of accounting, certain assets and their related revenues (such as accounts receivable and revenue for billed or provided services not yet collected) and certain liabilities and their related expenses (such as accounts payable and expenses for goods or services received but not yet paid, and accrued expenses and liabilities) are not recorded in these financial statements.

D. Budgetary Process

All funds, except agency funds, are legally required to be budgeted and appropriated. The major documents prepared are the tax budget, the certificate of estimated resources, and the appropriations resolution, all of which are prepared on the budgetary basis of accounting. The tax budget demonstrates a need for existing or increased tax rates. The certificate of estimated resources establishes a limit on the amount the County Board of Health may appropriate. The appropriations resolution is the County Board of Health's authorization to spend.

The Board of Health adopts an annual appropriation measure before the first Monday of April. The appropriation measure sets forth the amounts for current expenses for the next year and estimates the several sources of revenue available to the Health District, including the amount provided by the State and the amount to be collected in fees. The measure is certified to the County Auditor who submits it to the County Budget Commission. The Commission may reduce but not increase any item in the appropriation measure.

The appropriation, less the amount available from the several sources of revenue and any carry-over from the previous year, is apportioned among the townships and municipal corporations composing the Health District on the basis of taxable valuation. In order for the townships and municipal corporations to include the amounts for the Health District in their budgets, the Health District provides each with an estimate of contemplated revenues and expenditures before the first day of June.

The Board of Health, by resolution, may transfer funds from one account in the appropriation to another, reduce or increase any account, create new accounts, make additional appropriations or reduce total appropriations, budget to the amount that has been apportioned among the townships and municipal corporations and as may become available from the several sources of revenue. Any such action must be submitted to and approved by the County Budget Commission.

Crawford County General Health District, Crawford County

Notes to the Basic Financial Statements

For the Year Ended December 31, 2005

E. Cash and Investments

The County Treasurer is the custodian for the Health District's cash and investments. The County's cash and investment pool holds the Health District's cash and investments, which are reported at the County Treasurer's carrying amount. Deposits and investments disclosures for the County as a whole may be obtained from the Crawford County Auditor's Office, 112 East Mansfield Street, Bucyrus, Ohio 44820.

F. Capital Assets

Acquisitions of property, plant and equipment are recorded as disbursements when paid. These items are not reflected as assets in the accompanying financial statements.

G. Accumulated Leave

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

H. Employer Contributions to Cost-Sharing Pension Plans

The Health District recognizes the disbursement for employer contributions to cost-sharing pension plans when they are paid. As described in Notes 7 and 8, the employer contributions include portions for pension benefits and for postretirement health care benefits.

I. Long-Term Obligations

The Health District's cash basis financial statements do not report liabilities for long-term obligations. Proceeds of loans are reported as cash when received and principal and interest are reported when paid. Since recording a capital asset when entering into a capital lease is not the result of a cash transaction, neither an other financing source nor a capital outlay expenditure are reported at inception. Lease payments are reported when paid. The Health District did not have any long-term obligations in 2005.

J. Net Assets

Net assets are reported as restricted when there are limitations imposed on their use either through enabling legislation or through external restrictions imposed by creditors, grantors, or laws or regulations of other governments. Net assets restricted for other purposes primarily include activities of Public and School Health Services, WIC, Public Health Infrastructure and other governmental. The Health District's policy is to first apply restricted resources when an expense is incurred for purposes for which both restricted and unrestricted resources are available.

The government-wide statement of net assets reports \$233,305 of restricted net assets, of which none is restricted by enabling legislation.

Crawford County General Health District, Crawford County

Notes to the Basic Financial Statements

For the Year Ended December 31, 2005

K. Fund Balance Reserves

The Health District reserves any portion of fund balances which is not available for appropriation or which is legally segregated for a specific future use. The Statement of Assets and Fund Balances - Cash Basis reports \$60,850 of reserved for encumbrances. Unreserved fund balance indicates that portion of fund balance which is available for appropriation in future periods.

L. Interfund Transactions

Exchange transactions between funds are reported as receipts in the seller funds and as disbursements in the purchaser funds. Subsidies from one fund to another without a requirement for repayment are reported as interfund transfers. Interfund transfers are reported as other financing sources/uses in governmental funds and after nonoperating receipts/cash disbursements in proprietary funds. Repayments from funds responsible for particular cash disbursements to the funds that initially paid for them are not presented in the financial statements.

Note 3 - Change in Presentation

For the year ended December 31, 2005, the Health District implemented a new financial reporting model, as required by the provisions of Governmental Accounting Standards Board Statement No. 34, "Basic Financial Statements - and Management's Discussion and Analysis - for State and Local Governments." Although the Health District is reporting on the cash basis, they have implemented new reporting requirements for cash basis financial statements that changed the fund structure.

Note 4 - Budgetary Basis of Accounting

The budgetary basis as provided by law is based upon accounting for certain transactions on the basis of cash receipts, disbursements, and encumbrances. The Statement of Receipts, Disbursements and Changes in Fund Balance - Budget and Actual - Budget Basis presented for the General Fund and each major special revenue fund is prepared on the budgetary basis to provide a meaningful comparison of actual results with the budget. The difference between the budgetary basis and the cash basis is outstanding year end encumbrances are treated as expenditures (budgetary basis) rather than as a reservation of fund balance (cash basis) (and outstanding year end advances are treated as an other financing source or use (budgetary basis) rather than as an interfund receivable or payable (cash basis)). The encumbrances outstanding at year end (budgetary basis) amounted to:

General Fund	\$27,917
Major Special Revenue Funds:	
Public and School Health Services	802
Women, Infants and Children	550
Public Health Infrastructure	16,234

Crawford County General Health District, Crawford County

Notes to the Basic Financial Statements

For the Year Ended December 31, 2005

Note 5 - Subdivision Settlements and Local Subsidy

Ohio law requires the County to apportion the excess of the Health District's appropriations over other estimated receipts among the townships and municipalities composing the Health District, based on their taxable property valuations. The County withholds the apportioned excess from property tax settlements and distributes it to the Health District. These amounts are reported as intergovernmental receipts in the financial statements. Auburn, Bucyrus, Chatfield, Cranberry, Dallas, Holmes, Jackson, Jefferson, Liberty, Lykens, Polk, Sandusky, Texas, Tod, Vernon and Whetstone Townships, the City of Crestline, and the Villages of Chatfield, New Washington, North Robinson, and Tiro comprise the District. The City of Bucyrus also contracts with the General Health District for health services in accordance with Ohio law. This is reported in the financial statements as charges for services.

Note 6 - Risk Management

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

PEP retains casualty risks up to \$250,000 per claim, including loss adjustment expenses. PEP pays a percentage of its contributions to APEEP. APEEP reinsures claims exceeding the \$250,000, up to \$1,750,000 per claim and \$5,000,000 in the aggregate per year. Governments can elect additional coverage, from \$2,000,000 to \$10,000,000 from the General Reinsurance Corporation.

If losses exhaust PEP's retained earnings, APEEP covers PEP losses up to \$5,000,000 per year, subject to a per-claim limit of \$2,000,000.

Property Coverage

PEP retains property risks, including automobile physical damage, up to \$100,000 on any specific loss in any one occurrence. The Travelers Indemnity Company reinsures losses exceeding \$100,000 up to \$500,000,000 per occurrence. APEEP's Guarantee Fund pays losses and loss adjustment expenses exceeding operating contributions.

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 local government.

Crawford County General Health District, Crawford County

Notes to the Basic Financial Statements

For the Year Ended December 31, 2005

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 (the latest information available):

<u>Casualty Coverage</u>	<u>2004</u>	<u>2003</u>
Assets	\$30,547,049	\$25,288,098
Liabilities	(16,989,918)	(12,872,985)
Retained Earnings	<u>\$13,557,131</u>	<u>\$12,415,113</u>

<u>Property Coverage</u>	<u>2004</u>	<u>2003</u>
Assets	\$3,652,970	\$3,158,813
Liabilities	(544,771)	(792,061)
Retained Earnings	<u>\$3,108,199</u>	<u>\$2,366,752</u>

Note 7 - Defined Benefit Pension Plans

Ohio Public Employees Retirement System

The Health District participates in the Ohio Public Employees Retirement System (OPERS). OPERS administers three separate pension plans. The traditional plan is a cost-sharing, multiple-employer defined benefit pension plan. The member-directed plan is a defined contribution plan in which the member invests both member and employer contributions (employer contributions vest over five years at 20 percent per year). Under the member-directed plan, members accumulate retirement assets equal to the value of the member and vested employer contributions plus any investment earnings. The combined plan is a cost-sharing, multiple-employer defined benefit pension plan that has elements of both a defined benefit and a defined contribution plan. Under the combined plan, employer contributions are invested by OPERS to provide a formula retirement benefit similar to the traditional plan benefit. Member contributions, whose investment is self-directed by the member, accumulate retirement assets in a manner similar to the member-directed plan.

OPERS provides retirement, disability, survivor and death benefits, and annual cost of living adjustments to members of the traditional and combined plans. Members of the member-directed plan do not qualify for ancillary benefits. Authority to establish and amend benefits is provided by Chapter 145 of the Ohio Revised Code. OPERS issues a publicly available financial report that includes financial statements and required supplementary information. The report may be obtained by writing to the Ohio Public Employees Retirement System, 277 East Town Street, Columbus, Ohio 43215-4642.

Crawford County General Health District, Crawford County

Notes to the Basic Financial Statements

For the Year Ended December 31, 2005

For the year ended December 31, 2005, members of all three plans were required to contribute 8.5 percent of their annual covered salary to fund pension obligations. The Health District's contribution rate for pension benefits for 2005 was 8.55 percent. For those classifications, the Health District's pension contributions were 11.7 percent of covered payroll. The Ohio Revised Code provides statutory authority for member and employer contributions.

The Health District's required contribution for pension obligations to the traditional and combined plans for the years ended December 31, 2005, 2004, and 2003 was \$56,905, \$53,903, and \$47,541 respectively; 93 percent has been contributed for 2005 and 100 percent has been contributed for 2004 and 2003. No contributions were made to the member-directed plan for 2005 by the Health District or by plan members.

Note 8 - Postemployment Benefits

Ohio Public Employees Retirement System

The Ohio Public Employees Retirement System (OPERS) provides postretirement health care coverage to age and service retirees with ten or more years of qualifying Ohio service credit with either the traditional or combined plans. Health care coverage for disability recipients and primary survivor recipients is available. Members of the member-directed plan do not qualify for postretirement health care coverage. The health care coverage provided by OPERS is considered an Other Postemployment Benefit (OPB) as described in GASB Statement No. 12, "Disclosure of Information on Postemployment Benefits Other Than Pension Benefits by State and Local Governmental Employers". A portion of each employer's contribution to the traditional or combined plans is set aside for the funding of postretirement health care based on authority granted by State statute. The 2005 employer contribution rate was 13.55 percent of covered payroll (16.7 percent for law enforcement and public safety); 4.00 percent was the portion used to fund health care.

Benefits are advance-funded using the entry age normal actuarial cost method. Significant actuarial assumptions, based on OPERS's latest actuarial review performed as of December 31, 2004, include a rate of return on investments of 8 percent, an annual increase in active employee total payroll of 4 percent compounded annually (assuming no change in the number of active employees), and an additional increase in total payroll of between .5 percent and 6.3 percent based on additional annual pay increases. Health care premiums were assumed to increase 1 to 6 percent annually for the next eight years and 4 percent annually after eight years.

All investments are carried at market value. For actuarial valuation purposes, a smoothed market approach is used. Assets are adjusted to reflect 25 percent of unrealized market appreciation or depreciation on investment assets annually.

The number of active contributing participants in the traditional and combined plans was 376,109. Actual employer contributions for 2005 which were used to fund postemployment benefits was \$23,835. The actual contribution and the actuarial required contribution amounts are the same. OPERS's net assets available for the payment of benefits at December 31, 2004 (the latest information available), was \$10.8 billion. The actuarial accrued liability and the unfunded actuarial accrued liability were \$29.5 billion and \$18.7 billion, respectively.

Crawford County General Health District, Crawford County

Notes to the Basic Financial Statements

For the Year Ended December 31, 2005

On September 9, 2004, the OPERS retirement board adopted a health care preservation plan (HCCP) with an effective date January 1, 2007. The HCCP restructures OPERS' health care coverage to improve the financial solvency of the fund in response to skyrocketing health care costs.

Under the HCCP, retirees eligible for health care coverage will receive a graded monthly allocation based on their years of service at retirement. The Plan incorporates a cafeteria approach, offering a broad range of health care options that allow benefit recipients to use their monthly allocation to purchase health care coverage customized to meet their individual needs. If the monthly allocation exceeds the cost of the options selected, the excess is deposited into a Retiree Medical Account that can be used to fund future health care expenses.

Note 9 - Interfund Transfers

During 2005 the following transfer was made:

Transfer from the General Fund to:	
Public and School Health Services	\$67,000

The Public and School Health Services fund received a transfer of funds from the General Fund to offset operating costs. Transfers represent the allocation of unrestricted receipts collected in the General Fund to finance various programs accounted for in other funds in accordance with budgetary authorizations.

Note 10 - Contingent Liabilities

Amounts grantor agencies pay to the Health District are subject to audit and adjustment by the grantor, principally the federal government. Grantors 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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Certified Public Accountants

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**REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON
COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL
STATEMENTS REQUIRED BY GOVERNMENT AUDITING STANDARDS**

Crawford County General Health District
130 N. Walnut Street, Suite B
Bucyrus, Ohio 44820

We have audited the financial statements of the governmental activities, each major fund and the aggregate remaining information of the Crawford County General Health District, (District) as of and for the year ended December 31, 2005, which collectively comprise the Crawford County General Health District's basic financial statements and have issued our report thereon dated June 22, 2006, wherein we noted the District uses a comprehensive basis of accounting other than generally accepted accounting principles. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States.

Internal Controls Over Financial Reporting

In planning and performing our audit, we considered the District's internal control over financial reporting in order to determine our auditing procedures for the purpose of expressing our opinion on the financial statements and not to provide an opinion on the internal control over financial reporting. Our consideration of 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 internal control components does not reduce to a relatively low level the risk that misstatements caused by error or fraud in amounts that would be material in relation to the financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. We noted no matters involving the internal control over financial reporting and its operation that we consider to be material weaknesses. However, we noted other matters involving the internal control over financial reporting that we have reported to management of the District in a separate letter dated June 22, 2006.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the District's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, grant agreements and other matters, 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 or other matters that are required to be reported under *Government Auditing Standards*.

This report is intended solely for the information and use of the management and the District Trustees and is not intended to be and should not be used by anyone other than these specified parties.

Charles E. Harris and Associates, Inc.
June 22, 2006

STATUS OF PRIOR YEAR'S CITATIONS AND RECOMMENDATIONS

The prior audit report, for the year ending December 31, 2004, reported no material citations or recommendations.



**Auditor of State
Betty Montgomery**

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**GENERAL HEALTH DISTRICT
CRAWFORD 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 8, 2006**