

# **Hamilton County Family and Children First Council**

**Financial Statement**

**Year Ended December 31, 2003, Together With  
Report on Federal Awards in Accordance With OMB  
Circular A-133**





**Auditor of State  
Betty Montgomery**

Hamilton County Family and Children First Council  
125 E. Court St, Suite 350  
Cincinnati, OH 45202

We have reviewed the Independent Auditor's Report of the Hamilton County Family and Children First Council, Hamilton County, prepared by PricewaterhouseCoopers LLP, for the audit period January 1, 2003 through December 31, 2003. 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 Hamilton County Family and Children First Council is responsible for compliance with these laws and regulations.

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

BETTY MONTGOMERY  
Auditor of State

November 16, 2004

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**Hamilton County Family and Children First Council**  
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**December 31, 2003**

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## **Report of Independent Auditors**

Hamilton County Family and Children First Council  
County of Hamilton, Ohio  
125 E. Court Street, Suite 350  
Cincinnati, Ohio 45202

We have audited the accompanying Combined Statement of Cash Receipts, Cash Disbursements and Changes in Fund Cash Balances – All Governmental Fund Types of the Hamilton County Family and Children First Council, County of Hamilton, Ohio (the “Council”) as of and for the year ended December 31, 2003. This financial statement is the responsibility of the Council’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 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 discussed in Note 2, the Council prepared its financial statement on the cash basis of accounting, 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 general fund and special revenue fund cash balances and cash reserved for encumbrances of the Council as of December 31, 2003, and the general fund and special revenue fund cash receipts and disbursements for the year then ended on the basis of accounting described in Note 2.

In accordance with *Government Auditing Standards*, we have also issued a report dated September 30, 2004, on our consideration of the Council'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 Expenditures of Federal Awards is presented for purposes of additional analysis as required by 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 basic financial statement. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statement and, in our opinion, is fairly stated, in all material respects, in relation to the basic financial statement taken as a whole.

PricewaterhouseCoopers LLP

Cincinnati, Ohio  
September 30, 2004

**Hamilton County Family and Children First Council**  
**Combined Statement of Cash Receipts, Cash Disbursements and Changes in**  
**Fund Cash Balances – All Governmental Fund Types**  
**Year Ended December 31, 2003**

	General	Special Revenue	Totals (Memorandum Only)
Cash receipts			
Intergovernmental	\$ -	\$ 4,521,354	\$ 4,521,354
Children First plan funding	105,025	-	105,025
Creative connection funding	37,941	-	37,941
Membership dues	78,750	-	78,750
Training, seminars and workshops	9,042	1,668	10,710
Expansion Funds	1,540,000	-	1,540,000
Other	-	-	-
Total cash receipts	<u>1,770,758</u>	<u>4,523,022</u>	<u>6,293,780</u>
Cash disbursements			
Salaries and fringes	515,639	321,281	836,920
Office supplies	3,940	4,139	8,079
Equipment	-	1,327	1,327
Telephone	-	-	-
Postage	3,280	516	3,796
Travel and mileage	3,573	3,374	6,947
Printing, publishing and advertising	1,425	14,242	15,667
Rent	28,891	3,750	32,641
Contracts, providers and others	2,200,716	5,006,244	7,206,960
Miscellaneous	27,155	6,979	34,134
Total cash disbursements	<u>2,784,619</u>	<u>5,361,852</u>	<u>8,146,471</u>
Deficiency of cash receipts under cash disbursements	(1,013,861)	(838,830)	(1,852,691)
Fund cash balances at January 1, 2003	<u>3,520,453</u>	<u>2,036,586</u>	<u>5,557,039</u>
Fund cash balances at December 31, 2003	<u>\$ 2,506,592</u>	<u>\$ 1,197,756</u>	<u>\$ 3,704,348</u>
Cash reserved for encumbrances at December 31, 2003	<u>\$ 357,263</u>	<u>\$ 2,847,752</u>	<u>\$ 3,205,015</u>

The accompanying notes are an integral part of this financial statement.



**Hamilton County Family and Children First Council**  
**Notes to the Financial Statement**  
**December 31, 2003**

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**1. Description of the Entity**

Section 121.37 of the Ohio Revised Code created the Ohio Family and Children First Council and permitted counties to establish county family and children first councils. The Hamilton County Family and Children First Council (the "Council") is a department of the County of Hamilton, Ohio (the "County"). Statutory membership of a county council consists of the following individuals:

- A. The director of the board of alcohol, drug addiction and mental health services that serves the county, or, in the case of a county that has a board of alcohol and drug addiction services and a community mental health board, the directors of both boards;
- B. The health commissioner of the board of health of each city or general health district in the county, or their designees;
- C. The director of the county department of human services;
- D. The executive director of the county agency responsible for the administration of children services pursuant to section 5153.15 of the Ohio Revised Code;
- E. The superintendent of the county board of mental retardation and developmental disabilities;
- F. The county's juvenile court judge senior in service;
- G. The superintendent of the city, exempted village, or local school district with the largest number of pupils residing in the county, as determined by the department of education, which shall notify each county of its determination at least biennially;
- H. A school superintendent representing all other school districts with territory in the county, as designated at a biennial meeting of the superintendents of those districts;
- I. A representative of the largest city in the county;
- J. The chair of the board of county commissioners, or an individual designated by the board;
- K. A representative of the regional office of the department of youth services;
- L. A representative of the county's head start agencies, as defined in section 3301.31 of the Ohio Revised Code;
- M. A representative of the county's early intervention collaborative established pursuant to the federal early intervention program operated under the *Education of the Handicapped Act Amendments of 1986*; and
- N. At least three individuals representing the interests of families in the county. Where possible, the number of members representing families shall be equal to twenty percent of the council's remaining membership.

**Hamilton County Family and Children First Council**  
**Notes to the Financial Statement**  
**December 31, 2003**

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A county family and children first council may invite any other local public or private agency or group that funds, advocates, or provides services to children to have a representative become a permanent or temporary member of the council.

Each county council's statutory responsibilities include the following:

- A. Refer to the cabinet council those children for whom the council cannot provide adequate services;
- B. Make periodic reports to the cabinet council regarding the number of children referred to the county council and the progress made in meeting the needs of each child;
- C. Develop a plan that reviews and adjusts existing programs, fills service gaps where possible, or invents new approaches to achieve better results for families and children;
- D. Participate in the development of a county-wide, comprehensive, coordinated, multi-disciplinary, interagency system for infants and toddlers with developmental disabilities or delays and their families, as established pursuant to federal grants received and administered by the department of health for early intervention services under the *Education of the Handicapped Act Amendments of 1986*;
- E. Maintain an accountability system to monitor the council's progress in achieving its purposes; and
- F. Establish a mechanism to ensure ongoing input from a broad representation of families who are receiving services within the county system.

Executive Committee

The Executive Committee sets the agenda for the Council and has final oversight and monitoring responsibility for Council affairs, activities and programs. It is made up of the Council's trustees and the directors of the following systems: Cincinnati Health Department, Community Action Agency, The Hamilton County Alcohol and Drug Addiction Services Board, The Hamilton County Board of Mental Retardation/Developmental Disabilities, The Hamilton County Community Mental Health Board, The Hamilton County Department of Human Services, The Hamilton County Juvenile Court, The Hamilton County General Health District, Children's Hospital, Urban League, and The United Way and Community Chest.

**2. Summary of Significant Accounting Policies**

A. Basis of Accounting

The financial statement follows the cash basis of accounting. Under the cash 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. Acquisitions of property and equipment are therefore recorded as disbursements when paid and are not reflected as assets on the accompanying financial statement.

**Hamilton County Family and Children First Council**  
**Notes to the Financial Statement**  
**December 31, 2003**

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B. Fiscal Agent

The County is the Council's fiscal agent, maintaining Council funds as separate funds.

C. Fund Accounting

The Council maintains its accounting records in accordance with the principles of fund accounting. Fund accounting is a concept developed to meet the needs of governmental entities in which legal or other restraints require the recording of specific receipts and disbursements. The transactions are reflected in a self-balancing group of accounts. The Council classifies its funds into the following types:

- General Fund

This fund is the general operating fund of the Council. It is used to account for all financial resources except those required by law or contract to be restricted.

- Special Revenue Fund

This fund is used to account for proceeds that are restricted to expenditure for specific purposes. The Council maintains a special revenue fund for such proceeds, awarded from federal, state and local sources. For 2003, the Council received the following awards: Ohio Wellness Block Grant, Help Me Grow Grant, the Children and Family Health Services Consortium Grant and OIHRI Community Care Coordination Grant.

**3. Equity in Pooled Cash and Investments**

The County Treasurer's Office maintains a cash and investments pool used by most of the County's funds, including those of the Council. The Ohio Revised Code prescribes allowable deposits and investments. The County Treasurer's Office is responsible for maintaining adequate depository collateral for all funds in the County's pooled cash and investments accounts.

**4. Benefit Plans**

Council employees are employees of the County and, therefore, are covered by the following benefit plans:

A. Deferred Compensation Plan

Employees of the County may elect to participate in a deferred compensation plan administered by one of the following: (1) The Ohio Public Employees Deferred Compensation Plan; (2) ING Financial Services, Inc.; or (3) The County Commissioners Association of Ohio. Under these plans, employees can defer up to 25% of their annual salary, not to exceed \$12,000 in 2003, until a future time, usually after retirement. The deferred amounts, as well as any income related to the deferral, are not subject to federal or state income tax until actually received by the employee. Assets of the aforementioned plans were placed in a trust for the exclusive benefit of the participants and beneficiaries during 1999.

**Hamilton County Family and Children First Council**  
**Notes to the Financial Statement**  
**December 31, 2003**

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**B. Employee Retirement Systems and Plans**

All County employees are covered by one of three pension systems. These are the Public Employees Retirement System (PERS) and the State Teachers Retirement System of Ohio (STRS Ohio), which are state pension systems, and the City of Cincinnati Retirement System (CRS), a municipal pension plan. All Council employees are covered by PERS. County employees hired after April 1, 1986, are also covered under the Federal Social Security Act for the Medicare portion only.

PERS is a cost sharing, multiple employer, defined benefit, public employee retirement system. It provides retirement, disability and death benefits to plan members and beneficiaries. PERS also provides health care benefits to vested retirees. Benefits provided under PERS are established by the Ohio Revised Code.

PERS issues separate, publicly available financial reports that include financial statements and required supplementary information. These reports may be obtained by contacting Ohio Public Employees Retirement System, 277 East Town Street, Columbus, Ohio 43215, telephone number 800-222-7377.

The Ohio Revised Code provides PERS statutory authority for employee and employer contributions. The required, actuarially determined contribution rates for 2003 for the County and for employees were 13.55% and 8.50%, respectively. The Council's contributions, representing 100% of employer contributions, for the last three years are as follows:

<b>Year</b>	<b>Contribution</b>
2001	\$ 49,120
2002	57,244
2003	57,608

**C. Other Post-Employment Benefits (OPEB)**

In addition to the pension benefits described above, PERS provides postretirement health care coverage, commonly referred to as OPEB (other post-employment benefits). The Ohio Revised Code provides the authority for public employers to fund postretirement health care through their contributions under PERS.

PERS provides postretirement health care coverage to age and service retirees with ten or more years of qualifying state service credit and to primary survivor recipients of such retirees. Health care coverage for disability recipients and primary survivor recipients is available. The 2003 employer contribution rate for non-law enforcement County employees was 13.55%, of which 5.0% was used to fund health care. The Council's contribution, for the year ended December 31, 2003, was \$33,692 to fund post-employment benefits.

OPEB are financed through employer contributions and investment earnings thereon. The contributions allocated to retiree health care and Medicare, along with investment income on allocated assets and periodic adjustments in health care provisions, are expected to be sufficient to sustain the program indefinitely.

# Hamilton County Family and Children First Council

## Notes to the Financial Statement

### December 31, 2003

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The OPEB is advance funded on an actuarially determined basis. The principal assumptions and calculations were based on the latest actuarial review as of December 31, 2002:

*Funding Method.* An entry age normal actuarial cost method of valuation is used in determining the present value of OPEB. The difference between assumed and actual experience (actuarial gains and losses) become part of the unfunded actuarial accrued liability.

*Asset Valuation Method.* All investments are carried at market value. For actuarial valuation purposes, a smoothed market approach is used. Under this approach, assets are adjusted annually to reflect 25% of unrealized market appreciation or depreciation on investment assets.

*Investment Return.* The most recent information available indicates that the investment assumption rate for 2002 was 8.00%.

*Active Employee Total Payroll.* An annual payroll increase of 4.00% is compounded annually, and is the base portion of the individual pay increase assumption. This assumes no change in the number of active employees. Additionally, annual pay increase is over and above the 4.00% base increase were assumed to range from 0.50% to 6.30%.

*Health Care.* Health-care costs were assumed to increase 4.00% annually.

At December 31, 2002 (latest available), the actuarial value of the Retirement System's net asset value available for OPEB was \$10 billion and the actuarially accrued liability and the unfunded actuarial accrued liability, based on the actuarial cost method used, were \$18.7 billion and \$8.7 billion, respectively. At December 31, 2003, there were 364,881 active participants contributing to the Traditional and Combined Plans.

## 5. Budgetary Activity

For receipts and expenditures related to grants received from the State of Ohio, the Council prepares an annual budget for each fiscal year July 1 through June 30. The Council prepares budgets for all other receipts and expenditures based on a calendar year. The County Budget Commission approves the Council's budgets.

For each of the Council's budgets, estimated resources include estimates of cash to be received (budgeted receipts) plus unencumbered cash as of January 1. Budgetary expenditures, which include disbursements and encumbrances, may not exceed appropriations at the fund, function or object level of control, and appropriations may not exceed estimated resources. The Council reserves (encumbers) appropriations when commitments are made. Encumbrances outstanding at year-end are carried over and need not be reappropriated. Unencumbered appropriations lapse at year-end.

**Hamilton County Family and Children First Council**  
**Notes to the Financial Statement**  
**December 31, 2003**

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Budgetary activity, including actual receipts and expenditures on a budgetary basis, is as follows:

	<b>Budgeted Receipts</b>	<b>Actual Receipts</b>	<b>Variance</b>	<b>Budgeted Expenditures</b>	<b>Actual Expenditures</b>	<b>Variance</b>
January 1 to December 31, 2003						
General Fund	\$ 847,000	\$ 1,770,758	\$ 923,758	\$ 3,606,715	\$ 3,141,882	\$ 464,833
Special Revenue Fund	<u>4,554,489</u>	<u>4,523,022</u>	<u>(31,467)</u>	<u>4,554,489</u>	<u>8,209,604</u>	<u>(3,655,115)</u>
Totals (memorandum only)	<u>\$ 5,401,489</u>	<u>\$ 6,293,780</u>	<u>\$ 892,291</u>	<u>\$ 8,161,204</u>	<u>\$ 11,351,486</u>	<u>\$ (3,190,282)</u>
July 1, 2002 to June 30, 2003						
Special Revenue Fund	<u>\$ 5,334,187</u>	<u>\$ 5,120,358</u>	<u>\$ (213,829)</u>	<u>\$ 5,334,187</u>	<u>\$ 5,741,022</u>	<u>\$ (406,835)</u>

**Hamilton County Family and Children First Council  
Supplemental Schedule of Expenditures of Federal Awards  
Year Ended December 31, 2003**

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<b>Federal Grantor/Pass-Through Grantor/Program Title</b>	<b>Pass-Through Entity Identifying Numbers</b>	<b>Federal CFDA Number</b>	<b>Federal Expenditures</b>
U.S. Department of Health and Human Services Passed through Ohio Department of Job & Family Services: Temporary Assistance for Needy Families (TANF)	1500-1550	93.558	\$ 2,939,359
U.S. Department of Education Passed through Ohio Department of Health Special Education - Grants for Infants and Families With Disabilities	31-6-002-1-EG.02 & 3	84.181	773,071
U.S. Department of Education Passed through Ohio Department of Health Maternal and Child Health Services Block Grant to the States	31-6-002-1-MC.03&4	93.994	<u>232,549</u>
Total Expenditures of Federal Awards			<u>\$ 3,944,979</u>

**Note to Schedule of Expenditures of Federal Awards:**

**1. Significant Accounting Policies**

The accompanying Schedule of Expenditures of Federal Awards summarizes activity of the Council's federal award programs. The schedule has been prepared on the cash basis of accounting.

**Hamilton County Family and Children First Council  
 Supplemental Schedule of Findings and Questioned Costs  
 Section I – Summary of Auditor’s Results  
 Year Ended December 31, 2003**

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**Financial Statement**

Type of auditor’s report issued:	Unqualified
Internal control over financing reporting:	
• Material weaknesses identified?	No
• Reportable conditions identified that are not considered to be material weaknesses?	None reported
Noncompliance material to financial statement noted?	No

**Federal Awards**

Internal control over major programs:	
• Material weaknesses identified?	No
• Reportable conditions identified that are not considered to be material weaknesses?	None reported
Type of auditor’s report issued on compliance for major programs:	Unqualified
Any audit findings disclosed that are required to be reported in accordance with Section 510 (a) of Circular A-133?	No

**Program Audited as Major**

• Temporary Assistance for Needy Families (CFDA number 93.558)	
• Special Education – Grants for Infants and Families With Disabilities (CFDA number 84.181)	
Dollar threshold used to distinguish between type A and Type B programs:	\$300,000
Auditee qualified as low-risk auditee?	No



**Hamilton County Family and Children First Council**  
**Supplemental Schedule of Findings and Questioned Costs, continued**  
**Section II – Financial Statement Findings**  
**Year Ended December 31, 2003**

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No items noted.

**Hamilton County Family and Children First Council  
Supplemental Schedule of Findings and Questioned Costs, continued  
Section III – Federal Award Findings and Questioned Costs  
Year Ended December 31, 2003**

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No items noted.

**Hamilton County Family and Children First Council**  
**Supplemental Schedule of Prior Audit Findings**  
**Year Ended December 31, 2003**

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No items noted.

**Report of Independent Auditors on Compliance With Requirements  
Applicable to Each Major Program and Internal Control Over Compliance  
in Accordance With OMB Circular A-133**

Hamilton County Family and Children First Council  
County of Hamilton, Ohio  
125 E. Court Street, Suite 350  
Cincinnati, Ohio 45202

Compliance

We have audited the compliance of the Hamilton County Family and Children First Council, County of Hamilton, Ohio, (the "Council") 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 each of its major federal programs for the year ended December 31, 2003. The Council's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs. Compliance with the requirements of laws, regulations, contracts and grants applicable to each of its major federal programs is the responsibility of the Council's management. Our responsibility is to express an opinion on the Council'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 with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about the Council'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 Council's compliance with those requirements.

In our opinion, the Council complied, in all material respects, with the requirements referred to above that are applicable to each of its major federal programs for the year ended December 31, 2003.

### Internal Control Over Compliance

The management of the Council 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 Council'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.

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 structure over compliance and its operation that we consider to be material weaknesses.

This report is intended solely for the information and use of the Executive Committee, management, the Board of Commissioners, federal awarding agencies, pass-through entities, and the Auditor of the State of Ohio and is not intended to be and should not be used by anyone other than those specified parties.

*PricewaterhouseCoopers LLP*

Cincinnati, Ohio  
September 30, 2004

**Report of Independent Auditors on Compliance and on Internal Control Over Financial Reporting Based on an Audit of Financial Statement Performed in Accordance With *Government Auditing Standards***

Hamilton County Family and Children First Council  
County of Hamilton, Ohio  
125 E. Court Street, Suite 350  
Cincinnati, Ohio 45202

We have audited the financial statement of the Hamilton County Family and Children First Council, County of Hamilton, Ohio, (the "Council") as of and for the year ended December 31, 2003, and have issued our report thereon dated September 30, 2004. 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.

Compliance

As part of obtaining reasonable assurance about whether the Council's financial statement is free of material misstatement, we performed tests of 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*.

Internal Control Over Financial Reporting

In planning and performing our audit, we considered the Council's internal control over financial reporting in order to determine our auditing procedures for the purpose of expressing our opinion on the financial statement 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.

This report is intended solely for the information and use of the Executive Committee, management, the Board of Commissioners, federal awarding agencies, pass-through entities, and the Auditor of the State of Ohio and is not intended to be and should not be used by anyone other than those specified parties.

*PricewaterhouseCoopers LLP*

Cincinnati, Ohio  
September 30, 2004







**Auditor of State  
Betty Montgomery**

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**HAMILTON COUNTY FAMILY AND CHILDREN FIRST COUNCIL**

**HAMILTON 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 30, 2004**