

**COSHOCTON COUNTY FAMILY AND  
CHILDREN FIRST COUNCIL  
COSHOCTON COUNTY  
Regular Audit  
For the Years Ended December 31, 2010 and 2009**

***Perry & Associates***  
Certified Public Accountants, A.C.





# Dave Yost • Auditor of State

Coshocton County Family and Children First Council  
724 South 7th Street  
Coshocton, Ohio 43812

We have reviewed the *Independent Accountants' Report* of the Coshocton County Family and Children First Council, Coshocton County, prepared by Perry & Associates, Certified Public Accountants, A.C., for the audit period January 1, 2009 through December 31, 2010. 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.

The financial statements in the attached report are presented in accordance with a regulatory basis of accounting prescribed or permitted by the Auditor of State. Due to a February 2, 2005 interpretation from the American Institute of Certified Public Accountants (AICPA), modifications were required to the *Independent Accountants' Report* on your financial statements. While the Auditor of State does not legally require your government to prepare financial statements pursuant to Generally Accepted Accounting Principles (GAAP), the AICPA interpretation requires auditors to formally acknowledge that you did not prepare your financial statements in accordance with GAAP. The attached report includes an opinion relating to GAAP presentation and measurement requirements, but does not imply the statements are misstated under the non-GAAP regulatory basis. The *Independent Accountants' Report* also includes an opinion on the financial statements using the regulatory format the Auditor of State permits.

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 Coshocton County Family and Children First Council is responsible for compliance with these laws and regulations.

A handwritten signature in black ink that reads "Dave Yost".

Dave Yost  
Auditor of State

July 19, 2011

**This Page is Intentionally Left Blank.**

**COSHOCTON COUNTY FAMILY AND CHILDREN FIRST COUNCIL  
COSHOCTON COUNTY**

**TABLE OF CONTENTS**

<b>TITLE</b>	<b>PAGE</b>
Independent Accountants' Report .....	1
Combined Statement of Cash Receipts, Cash Disbursements, and Changes in Fund Cash Balances - All Governmental Fund Types - For the Year Ended December 31, 2010 .....	3
Combined Statement of Cash Receipts, Cash Disbursements, and Changes in Fund Cash Balances - All Governmental Fund Types - For the Year Ended December 31, 2009 .....	4
Notes to the Financial Statements .....	5
Independent Accountants' Report on Internal Control Over Financial Reporting and on Compliance and Other Matters Required by <i>Government Auditing Standards</i> .....	10
Schedule of Audit Findings .....	12

***Perry & Associates***  
**Certified Public Accountants, A.C.**

www.perrycpas.com

MARIETTA  
428 Second Street  
Marietta, OH 45750  
(740) 373-0056  
(740) 373-2402 Fax

PARKERSBURG  
1035 Murdoch Avenue  
Parkersburg, WV 26101  
(304) 422-2203  
(304) 428-5587 Fax

ST. CLAIRSVILLE  
121 E Main Street  
St. Clairsville, OH 43950  
(740) 695-1569  
(740) 695-5775 Fax

**INDEPENDENT ACCOUNTANTS' REPORT**

June 10, 2011

Coshocton County Family and Children First Council  
Coshocton County  
724 South 7<sup>th</sup> Street  
Coshocton, Ohio 43812

To the Council:

We have audited the accompanying financial statements of **Coshocton County Family and Children First Council**, Coshocton County, Ohio, (the Council) as of and for the years ended December 31, 2010 and 2009. These financial statements are the responsibility of the Council's management. Our responsibility is to express an opinion on these financial statements based on our audit.

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

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

Instead of the combined funds the accompanying financial statements present, GAAP require presenting entity wide statements and also presenting the Council's larger (i.e. major) funds separately. While the Council does not follow GAAP, generally accepted auditing standards requires us to include the following paragraph if the statements do not substantially conform to GAAP presentation requirements. The Auditor of the State permits, but does not require Councils to reformat their statements. The Council has elected not to follow GAAP statement formatting requirements. The following paragraph does not imply the amounts reported are materially misstated under the accounting basis the Auditor of State permits. Our opinion on the fair presentation of the amounts reported pursuant to its non-GAAP basis is in the second following paragraph.

Coshocton County Family and Children First Council  
Coshocton County  
Independent Accountants' Report  
Page 2

In our opinion, because of the effects of the matter discussed in the preceding two paragraphs, the financial statements referred to above for the years ended December 31, 2010 and 2009 do not present fairly, in conformity with accounting principles generally accepted in the United States of America, the financial position of the Council as of December 31, 2010 and 2009 or its changes in financial position for the years then ended.

Also, in our opinion, the financial statements referred to above present fairly, in all material respects, the combined fund cash balances of Coshocton County Family and Children First Council, Coshocton County, Ohio, as of December 31, 2010 and 2009, and its combined cash receipts and disbursements for the years then ended on the accounting basis Note 1 describes.

The Council has not presented Management's Discussion and Analysis, which accounting principles generally accepted in the United States of America has determined is necessary to supplement, although not required to be part of, the financial statements.

In accordance with *Government Auditing Standards*, we have also issued our report dated June 10, 2011, 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 grant agreements and other matters. While we did not opine on the internal control over financial reporting or on compliance, that report describes the scope of our testing of internal control over financial reporting and compliance, and the results of that testing. That report is an integral part of an audit performed in accordance with *Government Auditing Standards*. You should read it in conjunction with this report in assessing the results of our audit.

Respectfully Submitted,



**Perry and Associates**  
Certified Public Accountants, A.C.

**COSHOCTON COUNTY FAMILY AND CHILDREN FIRST COUNCIL  
COSHOCTON COUNTY**

**COMBINED STATEMENT OF CASH RECEIPTS, CASH DISBURSEMENTS, AND  
CHANGES IN FUND CASH BALANCES  
ALL GOVERNMENTAL FUND TYPES  
FOR THE YEAR ENDED DECEMBER 31, 2010**

	<u>Governmental Fund Types</u>		<u>Totals (Memorandum Only)</u>
	<u>General</u>	<u>Special Revenue</u>	
<b>Cash Receipts:</b>			
Intergovernmental	\$ 301,435	\$ 223,640	\$ 525,075
Membership Fees	21,400	-	21,400
Other	12,555	-	12,555
	<u>335,390</u>	<u>223,640</u>	<u>559,030</u>
<b>Cash Disbursements:</b>			
Current:			
Salaries	122,412	-	122,412
Employee Fringe Benefits	34,493	7,768	42,261
Supplies	7,228	-	7,228
Contract Services	119,445	161,369	280,814
Travel/Conferences	1,630	-	1,630
Other Expenses	115,585	26,126	141,711
	<u>400,793</u>	<u>195,263</u>	<u>596,056</u>
Total Cash Receipts Over/(Under) Disbursements	<u>(65,403)</u>	<u>28,377</u>	<u>(37,026)</u>
<b>Other Financing Receipts/(Disbursements):</b>			
Transfers-In	239,464	-	239,464
Transfers-Out	-	(239,464)	(239,464)
	<u>239,464</u>	<u>(239,464)</u>	<u>-</u>
Excess of Cash Receipts and Other Financing Receipts Over/(Under) Cash Disbursements and Other Financing Disbursements	174,061	(211,087)	(37,026)
Fund Cash Balances, January 1	<u>103,731</u>	<u>211,087</u>	<u>314,818</u>
<b>Fund Cash Balances, December 31</b>	<u><b>\$ 277,792</b></u>	<u><b>\$ -</b></u>	<u><b>\$ 277,792</b></u>

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



**COSHOCTON COUNTY FAMILY AND CHILDREN FIRST COUNCIL  
COSHOCTON COUNTY**

**COMBINED STATEMENT OF CASH RECEIPTS, CASH DISBURSEMENTS, AND  
CHANGES IN FUND CASH BALANCES  
ALL GOVERNMENTAL FUND TYPES  
FOR THE YEAR ENDED DECEMBER 31, 2009**

	<u>Governmental Fund Types</u>		<u>Totals (Memorandum Only)</u>
	<u>General</u>	<u>Special Revenue</u>	
<b>Cash Receipts:</b>			
Intergovernmental	\$ 167,520	\$ 337,574	\$ 505,094
Membership Fees	23,000	-	23,000
Other	3,034	-	3,034
	<u>193,554</u>	<u>337,574</u>	<u>531,128</u>
<b>Cash Disbursements:</b>			
Current:			
Salaries	71,841	119,797	191,638
Employee Fringe Benefits	20,702	63,937	84,639
Supplies	1,123	1,994	3,117
Equipment	-	1,517	1,517
Contract Services	23,196	158,558	181,754
Travel/Conferences	1,742	2,003	3,745
Other Expenses	45,808	39,905	85,713
	<u>164,412</u>	<u>387,711</u>	<u>552,123</u>
Total Cash Receipts Over/(Under) Disbursements	<u>29,142</u>	<u>(50,137)</u>	<u>(20,995)</u>
Fund Cash Balances, January 1	<u>74,589</u>	<u>261,224</u>	<u>335,813</u>
<b>Fund Cash Balances, December 31</b>	<b><u>\$ 103,731</u></b>	<b><u>\$ 211,087</u></b>	<b><u>\$ 314,818</u></b>

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

**COSHOCTON COUNTY FAMILY AND CHILDREN FIRST COUNCIL  
COSHOCTON COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS  
DECEMBER 31, 2010 AND 2009**

**1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

**A. Description of the Entity**

Ohio Rev. Code Section 121.37 created the Ohio Family and Children First Cabinet Council and permitted counties to establish County Family and Children First Councils. Statutory membership of a county council consists of the following individuals:

- a. The director of the council 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 Ohio Rev. Code Section 5153.15;
- 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 commissioner, 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 Ohio Rev. Code Section 3301.31;
- m. At least three individuals who are not employed by an agency represented on the council and whose families are or have received services from an agency represented on the council or another county's council. Where possible, the number of members representing families shall be equal to twenty percent of the council's membership;

**COSHOCTON COUNTY FAMILY AND CHILDREN FIRST COUNCIL  
COSHOCTON COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS  
DECEMBER 31, 2010 AND 2009  
(Continued)**

**1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**

**A. Description of the Entity (Continued)**

- n. A representative of the local nonprofit entity that funds, advocates, or provides services to children and families.

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.

A 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. 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;
- c. Participate in the development of a countrywide, comprehensive, coordinated, multi-disciplinary, inter-agency 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";
- d. Maintain an accountability system to monitor the council's progress in achieving its purposes; and
- e. Establish a mechanism to ensure ongoing input from a broad representation of families who are receiving services within the county system.

The Coshocton County General Health District serves as administrative agent for the Council, and the Coshocton County Auditor serves as the Council's fiscal agent.

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

**2. ACCOUNTING BASIS**

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

These statements include adequate disclosure of material matters, as the Auditor of State prescribes or permits.

**COSHOCTON COUNTY FAMILY AND CHILDREN FIRST COUNCIL  
COSHOCTON COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS  
DECEMBER 31, 2010 AND 2009  
(Continued)**

**2. ACCOUNTING BASIS (Continued)**

**A. Deposits and Investments**

As required by the Ohio Revised Code, the Council's deposits are held and invested by the Coshocton County Treasurer, who is the custodian for Council monies. The Council's assets are held in the County's cash and investment pool, and are valued at the County Treasurer's reported carrying amount.

**B. Fund Accounting**

The Council uses fund accounting to segregate cash and investments that are restricted as to use. The Council classifies its funds into the following types:

**1. General Fund**

The General Fund is the general operating fund. It is used to account for all financial resources except those required to be accounted for in another fund.

**2. Special Revenue Funds**

These funds are used to account for proceeds from specific sources that are restricted to expenditure for specific purposes. The Council has the following significant Special Revenue Funds:

Help Me Grow Grant Fund – This fund receives grant monies from the Help Me Grow program for the purpose of providing services to families with young children at risk.

Ohio Children's Trust Fund – This fund receives grant monies to partially fund positive parenting programs.

**C. Administrative Agent/Fiscal Agent**

The Council designates a fiscal agent for all funds received in the name of the Council. The Coshocton County General Health District serves as the administrative agent for the Council. The Coshocton County Auditor is the designated fiscal agent for the Council.

**D. Budgetary Process**

The Ohio Revised Code requires the Council to budget each fund. The Council must file its budget with its administrative agent (Coshocton County General Health District), the County Auditor, and the Board of County Commissioners.

A summary of 2010 and 2009 budgetary activity appears in Note 3.

**E. Property, Plant, and Equipment**

The Council records disbursements for acquisitions of property, plant, and equipment when paid. The accompanying financial statements do not report these items as assets.

**COSHOCTON COUNTY FAMILY AND CHILDREN FIRST COUNCIL  
COSHOCTON COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS  
DECEMBER 31, 2010 AND 2009  
(Continued)**

**2. ACCOUNTING BASIS (Continued)**

**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 Council's basis of accounting.

**3. BUDGETARY ACTIVITY**

Budgetary activity for the years ended December 31, 2010 and 2009 follows:

2010 Budgeted vs. Actual Receipts			
Fund Type	Budgeted Receipts	Actual Receipts	Variance
General	\$ 334,206	\$ 574,854	\$ 240,648
Special Revenue	223,640	223,640	-
Total	557,846	\$ 798,494	\$ 240,648
2010 Budgeted vs. Actual Budgetary Basis Expenditures			
Fund Type	Appropriation Authority	Budgetary Expenditures	Variance
General	\$ 437,937	\$ 400,793	\$ 37,144
Special Revenue	434,727	434,727	-
Total	\$ 872,664	\$ 835,520	\$ 37,144
2009 Budgeted vs. Actual Receipts			
Fund Type	Budgeted Receipts	Actual Receipts	Variance
General	\$ 192,850	\$ 193,554	\$ 704
Special Revenue	337,573	337,574	1
Total	\$ 530,423	\$ 531,128	\$ 705
2009 Budgeted vs. Actual Budgetary Basis Expenditures			
Fund Type	Appropriation Authority	Budgetary Expenditures	Variance
General	\$ 196,180	\$ 164,412	\$ 31,768
Special Revenue	437,568	387,711	49,857
Total	\$ 633,748	\$ 552,123	\$ 81,625

**5. RETIREMENT SYSTEMS**

The Council Coordinator is a member of the Ohio Public Employees Retirement System (OPERS). OPERS is a cost-sharing, multiple-employer plan. The Ohio Revised Code prescribes retirement benefits, including postretirement healthcare and survivor and disability benefits.

The Ohio Revised Code also prescribes contribution rates. For 2010 and 2009, OPERS members contributed 10.0% of their gross salaries, and the Council contributed an amount equal to 14% of members' gross salaries. The Council has paid all contributions required through December 31, 2010.

**COSHOCTON COUNTY FAMILY AND CHILDREN FIRST COUNCIL  
COSHOCTON COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS  
DECEMBER 31, 2010 AND 2009  
(Continued)**

**6. RISK MANAGEMENT**

The Council is insured through Coshocton County General Health District. Coshocton County General Health District has obtained commercial insurance for the following risks:

- \* Comprehensive property and general liability
- \* Vehicles; and
- \* Errors and omissions

The Council also provides health insurance, dental and vision coverage to full-time employees through Coshocton County.

**7. CONTINGENT LIABILITIES**

Amounts grantor agencies pay to the Council are subject to audit and adjustment by the grantor, principally the federal government. The grantor may require refunding of any disallowed costs. Management cannot presently determine amounts grantors may disallow. However, based on prior experience, management believes any refunds would be immaterial.

**8. INTERFUND TRANSFERS**

During 2010, the following interfund transfers were made:

	<u>Transfers In</u>	<u>Transfers Out</u>
General Fund	\$ 239,464	\$ -
Help Me Grow Fund	-	(239,464)
Total	<u>\$ 239,464</u>	<u>\$ (239,464)</u>

In 2010, the Council relinquished administrative responsibilities over the Help Me Grow program. The Council transferred the Help Me Grow Fund carryover to the General Fund per Council's approval noted in June 15, 2010 meeting's minutes. The Council disburses monies to the new administrative agent of the Help Me Grow program from the General Fund.

***Perry & Associates***  
**Certified Public Accountants, A.C.**

www.perrycpas.com

MARIETTA  
428 Second Street  
Marietta, OH 45750  
(740) 373-0056  
(740) 373-2402 Fax

PARKERSBURG  
1035 Murdoch Avenue  
Parkersburg, WV 26101  
(304) 422-2203  
(304) 428-5587 Fax

ST. CLAIRSVILLE  
121 E Main Street  
St. Clairsville, OH 43950  
(740) 695-1569  
(740) 695-5775 Fax

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

June 10, 2011

Coshocton County Family and Children First Council  
Coshocton County  
724 South 7<sup>th</sup> Street  
Coshocton, Ohio 43812

To the Council:

We have audited the financial statements of **Coshocton County Family and Children First Council**, Coshocton County, Ohio (the Council) as of and for the years ended December 31, 2010 and 2009, and have issued our report thereon dated June 10, 2011, wherein we noted the Council followed accounting practices the Auditor of State prescribes rather than accounting principles generally accepted in the United States of America. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in the Comptroller General of the United States' *Government Auditing Standards*.

**Internal Control over Financial Reporting**

In planning and performing our audit, we considered the Council's internal control over financial reporting as a basis for designing our audit procedures for the purpose of expressing our opinions on the financial statements, but not for the purpose of opining on the effectiveness of the Council's internal control over financial reporting. Accordingly, we have not opined on the effectiveness of the Council's internal control over financial reporting.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, when performing their assigned functions, to prevent, or detect and timely correct misstatements. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and timely corrected. We consider finding 2010-001 described in the accompanying schedule of audit findings to be a material weakness.

Our consideration of internal control over financial reporting was for the limited purpose described in the preceding paragraph and was not designed to identify all deficiencies in internal control over financial reporting that might be significant deficiencies or material weaknesses. Therefore, we cannot assure that we have identified all deficiencies, significant deficiencies or material weaknesses. However, as described in the accompanying schedule of audit findings we identified a certain deficiency in internal control over financial reporting, that we consider a material weakness.

Coshocton County Family and Children First Council  
Coshocton County  
Independent Accountants' Report on Internal Control Over  
Financial Reporting and on Compliance and Other Matters  
Required by *Government Auditing Standards*  
Page 2

### **Compliance and Other Matters**

As part of reasonably assuring whether the Council's financial statements are free of material misstatement, we tested its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could directly and materially affect the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express an opinion. The results of our tests disclosed no instances of noncompliance or other matters that we must report under *Government Auditing Standards*.

This report is intended solely for the information and use of management, the board members, and others within the Council. We intend it for no one other than these specified parties.

Respectfully Submitted,

A handwritten signature in cursive script that reads "Perry & Associates CPAs A.C.".

**Perry and Associates**  
Certified Public Accountants, A.C.



**COSHOCTON COUNTY FAMILY AND CHILDREN FIRST COUNCIL  
COSHOCTON COUNTY**

**SCHEDULE OF AUDIT FINDINGS**

**DECEMBER 31, 2010 AND 2009**

<b>FINDINGS RELATED TO THE FINANCIAL STATEMENTS REQUIRED TO BE REPORTED IN ACCORDANCE WITH GAGAS</b>
----------------------------------------------------------------------------------------------------------

**FINDING NUMBER 2010-001**

**Material Weakness**

**Posting Receipts**

Monitoring controls are procedures and supervisory activities performed by management to help ensure that management's objectives are being achieved, including the objective of assuring accurate and reliable financial reports for external reporting purposes. Effective monitoring controls should enable management to identify misclassifications, errors, and omissions in financial reports.

The County did not accurately post certain receipts in the proper function classification. This resulted in the following reclassifications:

- 2010 and 2009 membership contributions were classified as Intergovernmental rather than as Membership Contributions

The accompanying financial statements reflect all reclassifications.

To help ensure accuracy and reliability in the financial reporting process, we recommend that management perform a detailed review of its draft financial statements. Such review should include procedures to ensure that all sources of revenues are properly identified and classified on the financial statements.

**Management's Response** – We did not receive a response from officials to this finding.

**This Page is Intentionally Left Blank.**



# Dave Yost • Auditor of State

**COSHOCTON COUNTY FAMILY AND CHILDREN FIRST COUNCIL**

**COSHOCTON 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 2, 2011**