

**CLERMONT COUNTY FAMILY AND  
CHILDREN FIRST COUNCIL  
CLERMONT COUNTY**

**SINGLE AUDIT**

**FOR YEAR ENDED DECEMBER 31, 2009**

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





# Mary Taylor, CPA

Auditor of State

Members of Council  
Clermont County Family and Children First Council  
2237 Clermont Center Drive  
Batavia, Ohio 45103

We have reviewed the *Independent Accountants' Report* of the Clermont County Family and Children First Council, Clermont County, prepared by Perry & Associates, Certified Public Accountants, A.C., for the audit period January 1, 2009 through December 31, 2009. 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 Clermont County Family and Children First Council is responsible for compliance with these laws and regulations.

A handwritten signature in cursive script that reads "Mary Taylor".

Mary Taylor, CPA  
Auditor of State

July 27, 2010

**This Page is Intentionally Left Blank.**

**CLERMONT COUNTY FAMILY AND CHILDREN FIRST COUNCIL  
CLERMONT COUNTY**

**TABLE OF CONTENTS**

<b>TITLE</b>	<b>PAGE</b>
Independent Accountants' Report.....	1
Management's Discussion and Analysis.....	3
Basic Financial Statements:	
Government-Wide Financial Statements:	
Statement of Net Assets .....	8
Statement of Activities .....	9
Fund Financial Statements:	
Balance Sheet - Governmental Funds.....	10
Reconciliation of Total Governmental Fund Balances to Net Assets of Governmental Activities .....	11
Statement of Revenues, Expenditures and Changes in Fund Balances – Governmental Funds.....	12
Reconciliation of the Statement of Revenues, Expenditures and Changes in Fund Balances of Governmental Funds to the Statement of Activities.....	13
Notes to the Basic Financial Statements .....	14
Schedule of Federal Awards Expenditures.....	22
Notes to the Schedule of Federal Awards Expenditures .....	23
Independent Accountants' Report on Internal Control over Financial Reporting and on Compliance and Other Matters Required by <i>Government Auditing Standards</i> .....	24
Independent Accountants' Report on Compliance with Requirements Applicable to Each Major Federal Program and on Internal Control Over Compliance in Accordance with OMB Circular A-133.....	26
Schedule of Findings - OMB Circular A -133 § .505 .....	28

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

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

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

**INDEPENDENT ACCOUNTANTS' REPORT**

June 25, 2010

Clermont County Family and Children First Council  
Clermont County  
2237 Clermont Center Drive  
Batavia, Ohio 45103

To the Members of Council:

We have audited the accompanying financial statements of the governmental activities, the major funds, and the remaining fund information of the **Clermont County Family and Children First Council, Clermont County, Ohio** (the Council), as of and for the year ended December 31, 2009, which collectively comprise the Council's basic financial statements as listed in the table of contents. These financial statements are the responsibility of the Council's management. Our responsibility is to express opinions 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 opinions.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the major funds, and the remaining fund information of the Clermont County Family and Children First Council, as of December 31, 2009, and the respective changes in financial position thereof the General Fund, Help Me Grow Special Revenue Fund, and Other Governmental Funds for the year then ended in conformity with accounting principles generally accepted in the United States of America.

In accordance with *Government Auditing Standards*, we have also issued our report dated June 25, 2010, 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.

The Management's Discussion and Analysis is not a required part of the basic financial statements but is supplementary information accounting principles generally accepted in the United States of America 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.

We conducted our audit to opine on the financial statements that collectively comprise the Council's basic financial statements. The accompanying Schedule of Federal Awards Expenditures 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 also not a required part of the basic financial statements. We subjected the Schedule of Federal Awards Expenditures to the auditing procedures applied in the audit of the basic financial statements. In our opinion, this information is fairly stated in all material respects in relation to the basic financial statements taken as a whole.

Respectfully Submitted,

A handwritten signature in black ink that reads "Perry & Associates CPAs A.C." The signature is written in a cursive, flowing style.

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

**CLERMONT COUNTY FAMILY AND CHILDREN FIRST COUNCIL  
CLERMONT COUNTY**

Management's Discussion and Analysis  
For the Year Ended December 31, 2009  
Unaudited

---

The discussion and analysis of the Clermont County Family and Children First Council's (the Council) financial performance provides an overall review of the Council's financial activities for the year ended December 31, 2009. The intent of this discussion and analysis is to look at the Council's financial performance as a whole. Readers should also review the basic financial statements and notes to the basic financial statements to enhance their understanding of the Council's financial performance.

**Financial Highlights**

Key financial highlights for the year 2009 are as follows:

- The assets of the Council exceeded its liabilities at the close of the year ended December 31, 2009, by \$887,503 (net assets). Of this amount, \$404,934 (unrestricted net assets) may be used to meet the Council's ongoing programs.
- The Council's total net assets increased by \$355,412, which represents a 66.8% increase from 2008.
- At the end of the current year, the Council's governmental funds reported a combined ending fund balance of \$534,570. Of this amount, \$490,879 is available for spending (unreserved fund balance) on improving the well-being of children and their families.
- At the end of the current fiscal year, unreserved fund balance for the general fund was \$375,873.

**Using the Basic Financial Statements**

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 Council as a financial whole or as an entire operating entity. The statements then proceed to provide an increasingly detailed look at specific financial activities and conditions.

The Statement of Net Assets and Statement of Activities provide information about the activities of the whole Council, presenting both an aggregate view of the Council's finances and a longer-term view of those assets. Major fund financial statements provide the next level of detail. For governmental funds, these statements tell how services were financed in the short-term as well as what dollars remain for future spending. The fund financial statements also look at the Council's most significant funds (major funds).

**CLERMONT COUNTY FAMILY AND CHILDREN FIRST COUNCIL  
CLERMONT COUNTY**

Management's Discussion and Analysis  
For the Year Ended December 31, 2009  
Unaudited

---

**Reporting the Council as a Whole**

Statement of Net Assets and the Statement of Activities

While this document contains information about the funds used by the Council to provide services to our citizens, the view of the Council as a whole looks at all financial transactions and asks the question, "How did we do financially during 2009?" The Statement of Net Assets and the Statement of Activities answer this question. These statements include all assets and liabilities using the accrual basis of accounting similar to the accounting used by the private sector companies. This basis of accounting takes into account all of the current year's revenues and expenses regardless of when the cash is received or paid.

These two statements report the Council's net assets and the change in those assets. This change in net assets is important because it tells the reader whether, for the Council as a whole, the financial position of the Council has improved or diminished. However, in evaluating the overall position of the Council, nonfinancial information such the Council's reliance on non-local financial resources for the operations and the need for continued growth will also need to be evaluated.

**Reporting the Council's Most Significant Funds**

Fund Financial Statements

A fund is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objects. The Council, like other state and local governments, uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements. All of the funds of the Council are governmental funds. Fund financial reports provide detailed information about the Council's major funds.

Based on restrictions on the use of monies, the Council has established separate funds for its restricted money (state and federal grants) and for its unrestricted money. These fund financial statements focus on the Council's most significant funds. In the case of the Council, our major funds are the General Fund and the Help Me Grow Special Revenue Fund. The analysis of the Council's major funds begins on page 6.

*Governmental Funds:* Governmental funds are used to account for essentially the same functions reported as governmental activities in the government-wide financial statements. However, unlike the government-wide financial statements, governmental fund financial statements focus on current sources and uses of spendable resources, as well as on balances of spendable resources available at the end of the fiscal year. Such information may be useful in evaluating a government's near-term financing requirements.

It is useful to compare the information presented for governmental funds with similar information presented for governmental activities in the government-wide financial statements. By doing so, readers may better understand the long-term impact of the government's near-term financing decisions. Both the governmental fund balance sheet and the governmental fund statement of revenues, expenditures and changes in fund balances provide a reconciliation to facilitate this comparison between governmental funds and governmental activities.

**CLERMONT COUNTY FAMILY AND CHILDREN FIRST COUNCIL  
CLERMONT COUNTY**

Management's Discussion and Analysis  
For the Year Ended December 31, 2009  
Unaudited

The Council maintains individual governmental funds. Information is presented separately in the governmental fund balance sheet and in the governmental statement of revenues, expenditures and changes in fund balances for the major funds, which were identified earlier.

*Notes to the Financial Statements:* The notes provide additional information that is essential to a full understanding of the data provided in the governmental-wide and fund financial statements. The notes to the financial statements begin on page 14 of this report.

**Government-wide Financial Analysis**

As noted earlier, net assets may serve over time as a useful indicator of a government's financial position. In the case of the Council, assets exceeded liabilities by \$887,503 as of December 31, 2009.

Table 1 provides a summary of the Council's net assets for 2009 compared to 2008.

Table 1  
**Net Assets**  
(In Thousands)

	Governmental Activities	
	2009	2008
<b>Assets</b>		
Current & Other Assets	\$1,108,581	\$826,761
<b>Liabilities</b>		
Current & Other Liabilities	221,078	294,670
<b>Net Assets</b>		
Restricted:		
Grants	482,569	245,903
Unrestricted	404,934	286,188
<i>Total Net Assets</i>	<b>\$887,503</b>	<b>\$532,091</b>

Current assets increased by \$281,820 this is due to an increase in intergovernmental receivable for Help Me Grow. Current liabilities decreased by \$73,592. This is due to an decrease in accounts payables.

**CLERMONT COUNTY FAMILY AND CHILDREN FIRST COUNCIL**  
**CLERMONT COUNTY**  
Management's Discussion and Analysis  
For the Year Ended December 31, 2009  
Unaudited

Table 2 provides a summary of the changes in net assets for 2009 compared to 2008.

Table 2  
**Changes in Net Assets**  
(In Thousands)

	Governmental Activities	
	<u>2009</u>	<u>2008</u>
Program Revenues:		
Charges for Services	\$0	\$0
Operating Grants and Contributions	1,649,591	1,299,375
General Revenues:		
Unrestricted Grants	38,989	20,000
Other	100	1,445
<i>Total Revenues</i>	<u>1,688,680</u>	<u>1,320,820</u>
Program Expenses		
Human Services	1,333,268	1,372,553
<i>Total Expenses</i>	<u>1,333,268</u>	<u>1,372,553</u>
<i>Increase (Decrease) in Net Assets</i>	<u>\$355,412</u>	<u>(\$51,733)</u>

*Governmental Activities*

The Council's governmental activities include promoting and facilitating communication and collaboration among Clermont County child and family serving agencies to ensure that Clermont County infants, children, adolescents and their families receive appropriate and responsive services to enable youth to develop adequate skills in preparation for a successful adulthood. Some of these services are: intensive home-based services provided by Access to Better Care (ABC) funds, support for families with children enrolled in Clermont Help Me Grow is provided by ABC TANF funds, the home visitor program is provided through the Ohio Children's Trust Fund, and Help Me Grow is funded by the Ohio Department of Health. Help Me Grow provides prenatal support, newborn home visits, service to children with developmental concerns, and on-going home visitation. Operating grants and contributions increased \$350,216 due to funding increases in the Help Me Grow programs. Expenses decreased by \$39,285 due to fewer services provided to use the increased funding.

**Financial Analysis of the Council's Funds**

As noted earlier, the Council uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements.

Governmental Funds: The focus of the Council's governmental funds is to provide information on near-term inflows, outflows, and balances of spendable resources. Such information is useful in assessing the Council's financing requirements. In particular, unreserved fund balance may serve as a useful measure of the Council's net resources available for spending at the end of the fiscal year.

As of the end of the current fiscal year, the Council's governmental funds reported combined ending fund balances of \$534,570. Of this amount, \$490,879 constitutes unreserved fund balance, which is available for spending. The remainder of fund balance is reserved to indicate

**CLERMONT COUNTY FAMILY AND CHILDREN FIRST COUNCIL  
CLERMONT COUNTY**

Management's Discussion and Analysis  
For the Year Ended December 31, 2009  
Unaudited

---

that it is not available for new spending because it has already been committed to liquidate contracts and purchase orders at year end (\$43,691). While the bulk of the governmental fund balances are not reserved in the governmental fund statements, they lead to restricted net assets on the Statement of Net Assets due to their being restricted for use for a particular purpose mandated by the source of the resources such as the state and federal governments.

The General Fund is the chief operating fund of the Council. At the end of the current fiscal year, unreserved fund balance of the general fund was \$375,873. Expenditures exceeded revenues in the General Fund by \$96,014 in 2009. Contributions – Governmental accounts for 95.5% of revenues in the General Fund. Contributions - Governmental consists of local contributions from Clermont County Board of Mental Retardation and Developmental Disabilities, Clermont County Mental Health and Recovery Board, Clermont County General Health District, Clermont County Department of Job and Family Services, Clermont County Board of County Commissioners, and the Clermont County Juvenile Court. The money received is used for the general operations of the Council.

The Help Me Grow Special Revenue Fund received \$1,034,600 in Help Me Grow grant money for the Help Me Grow program which provides prenatal support, newborn home visits, service to children with developmental concerns, and on-going home visitation. This is an increase of \$236,123 due to an increase in grant revenue awarded and received and for the increase of services provided.

**Economic Factors and Next Year's Budget**

Clermont County has experienced growth in the participation of its programs. The Council maintains a conservative approach to spending while maximizing its revenues. The Council will have to review alternative methods of intergovernmental funding, since the State of Ohio's fiscal condition continues to remain uncertain and the Council's portion of state-based program revenue may be affected by the fiscal year 2011 State budget bill.

All of these factors were considered in the preparation of the Council's 2009 budget. In keeping the above factors in mind, the Council has maintained a conservative 2010 budget.

**Requests for Information**

This financial report is designed to provide our citizens, creditors, and investors with a general overview of the Council's finances and to show the Council's accountability for the money it receives. If you have any questions about this report or need additional financial information, contact Karen Scherra, Executive Director, 2337 Clermont Center Drive, Batavia, Ohio 45103, (513)732-5400.

**CLERMONT COUNTY FAMILY AND CHILDREN FIRST**  
**CLERMONT COUNTY**  
*Statement of Net Assets*  
*December 31, 2009*

---

---

	<b>Governmental Activities</b>
<b>ASSETS:</b>	
Equity in Pooled Cash and Cash Equivalents	\$ 596,097
Intergovernmental Receivable	<u>512,484</u>
<i>Total Assets</i>	<u>1,108,581</u>
<b>LIABILITIES:</b>	
Accounts Payable	<u>221,078</u>
<i>Total Liabilities</i>	<u>221,078</u>
<b>NET ASSETS:</b>	
Restricted for Other Purposes	482,569
Unrestricted	<u>404,934</u>
<i>Total Net Assets</i>	<u>\$ 887,503</u>

See accompanying notes to the basic financial statements.

**Clermont County Family and Children First Council**  
**Clermont County**  
*Statement of Activities*  
For the Year Ended December 31, 2009

	<u>Expenses</u>	<u>Program Revenue</u>	<u>Net(Expense) Revenue and Changes in Net Assets</u>
		<u>Operating Grants and Contributions</u>	<u>Governmental Activities</u>
Governmental Activities:			
Human Services	\$ 1,333,268	\$ 1,649,591	\$ 316,323
<i>Total Governmental Activities</i>	<u>\$ 1,333,268</u>	<u>\$ 1,649,591</u>	<u>316,323</u>
General Revenues:			
Grants not Restricted to Specific Programs			38,989
Miscellaneous			<u>100</u>
<i>Total General Revenues</i>			<u>39,089</u>
<i>Change in Net Assets</i>			355,412
<i>Net Assets Beginning of Year</i>			<u>532,091</u>
<i>Net Assets End of Year</i>			<u>\$ 887,503</u>

See accompanying notes to the basic financial statements.

**CLERMONT COUNTY FAMILY AND CHILDREN FIRST COUNCIL**  
**CLERMONT COUNTY**  
*Balance Sheet*  
*Governmental Funds*  
*December 31, 2009*

	<u>General Fund</u>	<u>HELP ME GROW</u>	<u>All Other Governmental Funds</u>	<u>Total Governmental Funds</u>
<b>ASSETS:</b>				
Equity in Pooled Cash and Cash Equivalents	\$ 427,519	\$ 72,434	\$ 96,144	\$ 596,097
Intergovernmental Receivable	22,732	458,407	31,345	512,484
<i>Total Assets</i>	<u>\$ 450,251</u>	<u>\$ 530,841</u>	<u>\$ 127,489</u>	<u>\$ 1,108,581</u>
<b>LIABILITIES:</b>				
Accounts Payable	45,317	125,935	49,826	221,078
Deferred Revenue	22,732	330,201	0	352,933
<i>Total Liabilities</i>	<u>68,049</u>	<u>456,136</u>	<u>49,826</u>	<u>574,011</u>
<b>FUND BALANCES:</b>				
Reserved:				
Reserved for Encumbrances	6,329	789	36,573	43,691
Unreserved, Undesignated, Reported in:				
General Fund	375,873	0	0	375,873
Special Revenue Funds	0	73,916	41,090	115,006
<i>Total Fund Balances</i>	<u>382,202</u>	<u>74,705</u>	<u>77,663</u>	<u>534,570</u>
<i>Total Liabilities and Fund Balances</i>	<u>\$ 450,251</u>	<u>\$ 530,841</u>	<u>\$ 127,489</u>	<u>\$ 1,108,581</u>

See accompanying notes to the basic financial statements.

**CLERMONT COUNTY FAMILY AND CHILDREN FIRST COUNCIL**  
**CLERMONT COUNTY**  
*Reconciliation of Total Governmental Fund Balances to*  
*Net Assets of Governmental Activities*  
*December 31, 2009*

**Total Governmental Fund Balances** \$ 534,570

***Amounts reported for governmental activities in the  
statement of net assets are different because***

Other long-term assets are not available to pay for current-  
period expenditures and therefore are deferred in the funds:

Intergovernmental Revenues 352,933

***Net Assets of Governmental Activities*** \$ 887,503

**CLERMONT COUNTY FAMILY AND CHILDREN FIRST COUNCIL**  
**CLERMONT COUNTY**  
*Statement of Revenues, Expenditures and Changes in Fund Balances*  
*Governmental Funds*  
*For the Year Ended December 31, 2009*

	<b>General Fund</b>	<b>HELP ME GROW</b>	<b>All Other Governmental Funds</b>	<b>Total Governmental Funds</b>
<b>REVENUES:</b>				
Contributions and Donations	\$ 346,508	\$ 0	\$ 0	\$ 346,508
Intergovernmental	16,257	1,034,600	154,801	1,205,658
Other	100	0	0	100
<i>Total Revenues</i>	<u>362,865</u>	<u>1,034,600</u>	<u>154,801</u>	<u>1,552,266</u>
<b>EXPENDITURES:</b>				
Current:				
Human Services	266,851	930,502	135,915	1,333,268
<i>Total Expenditures</i>	<u>266,851</u>	<u>930,502</u>	<u>135,915</u>	<u>1,333,268</u>
<i>Excess of Revenues Over Expenditures</i>	<u>96,014</u>	<u>104,098</u>	<u>18,886</u>	<u>218,998</u>
<i>Net Change in Fund Balance</i>	96,014	104,098	18,886	218,998
<i>Fund Balance (Deficit) at Beginning of Year</i>	<u>286,188</u>	<u>(29,393)</u>	<u>58,777</u>	<u>315,572</u>
<i>Fund Balance at End of Year</i>	<u>\$ 382,202</u>	<u>\$ 74,705</u>	<u>\$ 77,663</u>	<u>\$ 534,570</u>

See accompanying notes to the basic financial statements.



**CLERMONT COUNTY FAMILY AND CHILDREN FIRST COUNCIL  
CLERMONT COUNTY**

**NOTES TO THE BASIC FINANCIAL STATEMENTS  
DECEMBER 31, 2009**

**1. DESCRIPTION OF THE COUNCIL AND REPORTING ENTITY**

**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 board of alcohol, drug addiction, and mental health services that serves the county;
- 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 jobs and family services;
- d. The executive director of the county agency responsible for the administration of children services pursuant to section 5153.15 of the Revised Code;
- e. The superintendent of the county board of mental retardation and developmental disabilities.
- f. 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;
- g. 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;
- h. A representative of the municipal corporation with the largest population in the county;
- i. The chair of the board of county commissioners, or an individual designated by the board;
- j. A representative of the regional office of the department of youth services.
- k. A representative of the county's head start agencies, as defined in section 3301.31 of the Revised Code;
- l. 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;"
- 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
- n. A representative of the local nonprofit entity that funds, advocates, or provides services to children and families.

**CLERMONT COUNTY FAMILY AND CHILDREN FIRST COUNCIL  
CLERMONT COUNTY**

**NOTES TO THE BASIC FINANCIAL STATEMENTS  
DECEMBER 31, 2009**

**1. DESCRIPTION OF THE COUNCIL AND REPORTING ENTITY (Continued)**

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 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;"
- 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.

As required by generally accepted accounting principles, the financial statements present the Council (the primary government). The primary government includes all funds, departments, and boards for which the Council is financially accountable. The council does not have any component units.

**B. Cabinet**

The Ohio Family and Children First Initiative of Clermont County was established in 1993. This organization served as a county council; however, it lacked council membership as required by Ohio Rev Code Section 121.37. In July of 1996, the Clermont County Children's Cabinet added the necessary membership to become a county council. Although legally a county council, the Council continues to refer to themselves as "the Cabinet."

**C. Fiscal Agent and Administrative Agent**

The Clermont County Auditor serves as the Council's fiscal agent on a contractual basis. The Clermont County Mental Health & Recovery Board is the administrative agent. Council funds are maintained on the accounting system of the County. Council records are balanced with the County records on a monthly basis.

**2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

The financial statements of the Council have been prepared in conformity with the generally accepted accounting principles (GAAP) as applied to governmental units. The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental accounting and financial reporting principles. The Council also applies Financial Accounting Standards Board (FASB) statements and interpretations issued on or before November 30, 1989, to its governmental activities provided they do not conflict with or contradict GASB pronouncements. The most significant of the Council accounting policies are described below.

**CLERMONT COUNTY FAMILY AND CHILDREN FIRST COUNCIL  
CLERMONT COUNTY**

**NOTES TO THE BASIC FINANCIAL STATEMENTS  
DECEMBER 31, 2009**

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

**Basis of Presentation**

The Council's basic financial statements consist of government-wide 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 Council as a whole. These statements include the financial activities of the primary government.

The statement of net assets presents the financial condition of the governmental activities for the Council at year-end. The statement of activities presents a comparison between direct expenses and program revenues for each program or function of the Council's governmental activities of the Council. Direct expenses are those that are specifically associated with a service, program or department and therefore clearly identifiable to a particular function. Program revenues include charges paid by the recipient for 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. Revenues which are not classified as program revenues are presented as general revenues of the Council, with certain limited exceptions. The comparison of direct expenses with program revenues identifies the extent to which governmental function is self-financing or draws from the general revenues of the Council.

**Fund Financial Statements**

During the year, the Council segregates transactions related to certain Council 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 Council at this more detailed level. The focus of governmental financial statements is on major funds. Each major fund is presented in a separate column.

**Fund Accounting**

The Council 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.

**Governmental Funds**

Governmental funds are those through which most governmental functions of the Council are financed. Governmental fund reporting focuses on the sources, use and balances of current financial resources. Expendable assets are assigned to the various governmental funds according to the purposes for which they may or must be used. Current liabilities are assigned to the fund from which they will be paid. The difference between governmental fund assets and liabilities is reported as fund balance. The following are the Council's major governmental funds:

**General Fund**

This fund accounts for the general operating revenues and expenditures of the Council not recorded elsewhere. The General Fund balance is available to the Council for any purpose provided it is expended or transferred according to the general laws of Ohio.

**CLERMONT COUNTY FAMILY AND CHILDREN FIRST COUNCIL  
CLERMONT COUNTY**

**NOTES TO THE BASIC FINANCIAL STATEMENTS  
DECEMBER 31, 2009**

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

**Help Me Grow Special Revenue Fund**

This fund is used to account for revenues and expenditures of programs that provide time-limited assistance to families with children so that the children can be cared for in their own homes or in the homes of relatives; and dependence of parents on government benefits by promoting job preparation, work, and marriage; prevent and reduce out-of-wedlock pregnancies, including establishing prevention and reduction goals; and encourage the formation and maintenance of two-parent families.

**Measurement Focus**

**Government-wide Financial Statements**

The government-wide financial statements are prepared using the economic resources measurement focus. All assets and liabilities associated with the operation of the Council are included on the Statement of Net Assets. The Statement of Activity presents increases (i.e. revenues) and decreases (i.e. expenses) in total net assets.

**Fund Financial Statements**

All governmental funds are accounted for using a flow of current financial resources measurement focus. With this measurement focus, only current assets and current liabilities generally are included on the balance sheet. The statement of revenues, expenditures and changes in fund balances reports on the sources (i.e., revenues and other financing sources) and uses (i.e., expenditures and other financing uses) of current financial resources. This approach differs from the manner in which the governmental activities of the government-wide financial statements are prepared. Governmental fund financial statements therefore include reconciliation with brief explanations to better identify the relationship between the government-wide statements and the statements for governmental funds.

**Basis of Accounting**

Basis of accounting determines when transactions are recorded in the financial records and reported on the financial statements. Government-wide financial statements are prepared using the accrual basis accounting. Governmental funds use the modified accrual basis of accounting. Differences in the accrual and the modified accrual basis of accounting arise in the recognition of revenue, the recording of deferred revenue, and in the presentation of expenses versus expenditures.

**Revenues - Exchange and Non-Exchange Transactions**

Revenue resulting from exchange transactions, in which each party gives and receives essentially equal value, is recorded on the accrual basis when the exchange takes place. On a modified accrual basis, revenue is recorded in the fiscal year in which the resources are measurable and become available. Available means that the resources will be collected within the current fiscal year or are expected to be collected soon enough thereafter to be used to pay liabilities of the current fiscal year. For the Council, available means expected to be received within thirty days of year-end.

Non-exchange transactions, in which the Council receives value without directly giving equal value in return, include grants, entitlements and donations. Revenue from grants, entitlements and donations is recognized in the fiscal year in which all eligibility requirements have been satisfied. Eligibility requirements include timing requirements, which specify the year when the resources are required to be used or the year when use is first permitted, matching requirements, in which the Council must provide local resources to be used for a specified purpose, and expenditure requirements, in which the resources are provided to the Council on a reimbursement basis. On a modified accrual basis, revenue from non-exchange transactions must also be available before it can be recognized.

**CLERMONT COUNTY FAMILY AND CHILDREN FIRST COUNCIL  
CLERMONT COUNTY**

**NOTES TO THE BASIC FINANCIAL STATEMENTS  
DECEMBER 31, 2009**

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

Under the modified accrual basis, the following revenue sources are considered to be both measurable and available at year-end: grants and charges for services.

**Deferred Revenue**

Deferred revenue arises when assets are recognized before revenue recognition criteria have been satisfied.

Grants and entitlements received before the eligibility requirements are met are also recorded as deferred revenue.

On governmental fund financial statements, receivables that will not be collected within the available period have also been reported as deferred revenue.

**Expenses/Expenditures**

On the accrual basis of accounting, expenses are recognized at the time they are incurred.

The measurement focus of governmental fund accounting is on decreases in net financial resources (expenditures) rather than expenses. Expenditures are generally recognized in the accounting period in which the related fund liability is incurred, if measurable. Allocations of cost, such as depreciation and amortization, are not recognized in the governmental funds.

**Cash and Cash Equivalents**

The County Treasurer is the custodian for the Council's cash and cash equivalents. The County's cash pool holds the Council's cash and cash equivalents, which are reported at the County Treasurer's carrying amount. Deposit disclosures for the County as a whole may be obtained from the Clermont County Auditor, Linda L. Fraley, 101 E. Main Street, Batavia, Ohio, 45103, [www.clermontauditor.org](http://www.clermontauditor.org), (513)732-7150.

**Capital Assets**

Capital assets, which include property, plant equipment, and infrastructure assets (e.g., roads, bridges and similar items), are reported in the applicable governmental or business-type activities columns in the government-wide financial statements. Capital assets are defined by the Council as assets with an initial, individual cost of more than \$5,000 (amount not rounded) and an estimated useful life in excess of three years. Such assets are recorded at historical cost or estimated historical cost. Donated capital assets are recorded at estimated fair market value at the date of donation.

The costs of normal maintenance and repairs that do not add to the value of the asset or materially extend assets lives are not capitalized.

Major outlays for capital assets and improvements are capitalized as the projects are constructed. Interest incurred during the construction phase of proprietary capital assets is included as part of the capitalized value of the assets constructed.

**CLERMONT COUNTY FAMILY AND CHILDREN FIRST COUNCIL  
CLERMONT COUNTY**

**NOTES TO THE BASIC FINANCIAL STATEMENTS  
DECEMBER 31, 2009**

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

All reported capital assets except for land and construction in progress are depreciated. Improvements are depreciated over the remaining useful lives of the related capital assets. Useful lives for infrastructure were estimated based on the County's historical records of necessary improvements and replacement. Depreciation is computed using the straight-line method over the following useful lives:

<u>Assets</u>	<u>Years</u>
Buildings	50
Building Improvements	20
Infrastructure	20-50
Vehicles	5-10
Furniture & Equipment	5-10

The Council has no capital assets to be reported.

**Accrued Liabilities**

All payables, accrued liabilities and long-term obligations are reported in the government-wide financial statements funds.

In general, governmental fund payables and accrued liabilities that, once incurred, are paid in a timely manner and in full from current financial resources, are reported as obligation of the funds.

**Fund Balance Reserves**

The Council reserves those portions of fund equity which are legally segregated for a specific future use or which do not represent available expendable resources and therefore are not available for appropriation or expenditure. Unreserved fund balance indicates that portion of fund equity which is available for appropriation in future periods. Fund balance reserves have been established for encumbrances.

**Net Assets**

Net Assets represent the difference between assets and liabilities. Net assets are reported as restricted when there are limitations imposed on their use either through the enabling legislation adopted by the Council or through external restrictions imposed by creditors, grantors, laws, or regulations of other governments. The Council applies restricted resources when an expense is incurred for purposes for which both restricted and unrestricted net assets are available. Net assets restricted for grants are restricted by grantors and regulations of other governments.

**Estimates**

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect the amounts reported in the financial statements and accompanying notes. Actual results may differ from those estimates.

**CLERMONT COUNTY FAMILY AND CHILDREN FIRST COUNCIL  
CLERMONT COUNTY**

**NOTES TO THE BASIC FINANCIAL STATEMENTS  
DECEMBER 31, 2009**

**3. RECEIVABLES**

Receivables at December 31, 2009, consisted of intergovernmental receivables arising from grants and entitlements. A summary of the principal items of intergovernmental receivables follows:

Help Me Grow-GRF	\$ 256,411
Help Me Grow-Part C	66,758
Help Me Grow-TANF	59,177
ARRA Help Me Grow	76,061
Family Centered Services	22,732
Ohio Children's Trust	31,345
	<u>\$ 512,484</u>

**4. CONTINGENT LIABILITIES**

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

**5. RISK MANAGEMENT**

The Council is exposed to various risks of property and casualty losses, and injuries to employees.

The Council insures against injuries to employees through the Ohio Bureau of Worker's Compensation.

The Council belongs to the Public Entities Pool of Ohio (PEP), a risk-sharing pool available to Ohio local governments. The Pool 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 and Property Coverage

APEEP provides PEP with an excess risk-sharing program. Under this arrangement, PEP retains insured risks up to an amount specified in the contracts. At December 31, 2008, PEP retained \$350,000 for casualty claims and \$100,000 for property claims.

The aforementioned casualty and property reinsurance agreement does not discharge PEP's primary liability for claims payments on covered losses. Claims exceeding coverage limits are the obligation of the respective government.

Property and casualty settlements did not exceed insurance coverage for the past three fiscal years.

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, 2008 and 2007.

**FAMILY AND CHILDREN FIRST COUNCIL  
CLERMONT COUNTY**

**NOTES TO THE BASIC FINANCIAL STATEMENTS  
DECEMBER 31, 2009**

**5. RISK MANAGEMENT (Continued)**

<u>Casualty and Liability Coverage</u>	<u>2008</u>	<u>2007</u>
Assets	\$35,769,535	\$37,560,071
Liabilities	(15,310,206)	(17,340,826)
Net Assets	<u>\$20,459,329</u>	<u>\$20,219,246</u>

At December 31, 2008 and 2007, respectively, the liabilities above include approximately \$13.8 million and \$15.9 million of estimated incurred claims payable. The assets and retained earnings above also include approximately \$12.9 million and \$15.0 million of unpaid claims to be billed to approximately 445 member governments in the future, as of December 31, 2008, and 2007, respectively. These amounts will be included in future contributions from members when the related claims are due for payment. The Council's share of these unpaid claims collectible in future years is approximately \$19,367. This payable includes the subsequent year's contribution due if the Government terminates participation, as described in the last paragraph below.

Based on discussions with PEP, the expected rates PEP charges to compute member contributions, which are used to pay claims as they become due, are not expected to change significantly from those used to determine the historical contributions detailed below. By contract, the annual liability of each member is limited to the amount of financial contributions required to be made to PEP for each year of membership.

<u>Contributions to PEP</u>	
2007	\$19,966
2008	\$19,966
2009	\$19,966

After completing one year of membership, members may withdraw on each anniversary of the date they joined PEP. They must provide written notice to PEP 60 days in advance of the anniversary date. Upon withdrawal, members are eligible for a full or partial refund of their capital contributions, minus the subsequent year's contribution. Withdrawing members have no other future obligation to the pool. Also upon withdrawal, payments for all casualty claims and claim expenses become the sole responsibility of the withdrawing member, regardless of whether a claim was incurred or reported prior to the withdrawal.

CLERMONT COUNTY FAMILY AND CHILDREN FIRST COUNCIL  
CLERMONT COUNTY

SCHEDULE OF FEDERAL AWARDS EXPENDITURES  
FOR THE YEAR ENDED DECEMBER 31, 2009

Federal Grantor/ Pass Through Grantor Program Title	Pass Through Entity Number	Federal CFDA Number	Disbursements
<b><u>U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES</u></b>			
<i>Passed Through Ohio Department of Health:</i>			
Temporary Assistance for Needy Families	N/A	93.558	556,552
Promoting Safe and Stable Families - Family Centered Services & Support	N/A	93.556	<u>10,811</u>
<b>TOTAL U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES</b>			<b><u>567,363</u></b>
<b><u>U.S. DEPARTMENT OF EDUCATION</u></b>			
<i>Passed through Ohio Department of Health</i>			
Special Education Grants for Infants and Families with Disabilities	N/A	84.181	<u>171,067</u>
<b>TOTAL U.S. DEPARTMENT OF EDUCATION</b>			<b><u>171,067</u></b>
<b>TOTAL</b>			<b><u>\$ 738,430</u></b>

*The accompanying notes to this schedule are an integral part of this schedule.*

**CLERMONT COUNTY FAMILY AND CHILDREN FIRST COUNCIL  
CLERMONT COUNTY**

**NOTES TO THE SCHEDULE OF FEDERAL AWARDS EXPENDITURES  
FISCAL YEAR ENDED DECEMBER 31, 2009**

**Note A – Significant Accounting Policies**

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

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

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

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

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

June 25, 2010

Clermont County Family and Children First Council  
Clermont County  
2337 Clermont Center Drive  
Batavia, Ohio 45103

To the Members of Council:

We have audited the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of the **Clermont County Family and Children First Council, Clermont County, Ohio** (the Council) as of and for the year ended December 31, 2009, which collectively comprise the Council's basic financial statements as listed in the table of contents and have issued our report dated June 25, 2010. 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 expressing our opinions on the financial statements, but not to opine 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, in performing their assigned functions, to prevent or detect and timely correct misstatements. A *material weakness* is a deficiency, or a combination of internal control deficiencies resulting in a more than reasonable possibility that a material misstatement of the Council's financial statements will not be prevented, or detected and timely corrected.

Our consideration of internal control over financial reporting was for the limited purpose described in the first paragraph of this section and would not necessarily identify all internal control deficiencies that might be significant deficiencies or material weaknesses. We did not identify any deficiencies in internal control over financial reporting that we consider material weaknesses, as defined above.

### **Compliance and Other Matters**

As part of reasonably assuring whether the Council's basic 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 we must report under *Government Auditing Standards*.

We intend this report solely for the information and use of management, Council, federal awarding agencies, and pass-through entities. It is not intended for anyone 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.

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

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

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

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

June 25, 2010

Clermont County Family and Children First Council  
Clermont County  
2237 Clermont Center Drive  
Batavia, Ohio 45103

To the Members of Council:

**Compliance**

We have audited the compliance of the **Clermont County Family and Children First Council, Clermont County, 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 apply to its major federal program for the year ended December 31, 2009. The summary of auditor's results section of the accompanying schedule of findings identifies the Council's major federal program. The Council's management is responsible for complying with the requirements of laws, regulations, contracts, and grants applicable to each major federal program. 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 reasonably assure whether noncompliance occurred with the types of compliance requirements referred to above that could directly and materially affect a major federal program. An audit includes examining, on a test basis, evidence about the Council's compliance with those requirements and performing other procedures 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 of the Council's compliance with those requirements.

In our opinion, the Council complied, in all material respects, with the requirements referred to above that apply to its major federal program for the year ended December 31, 2009.

### **Internal Control over Compliance**

The Council's management 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 directly and materially affect a major federal program 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. Accordingly, we do not express an opinion on the effectiveness of the Council's internal control over compliance.

A deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, when performing their assigned functions, to prevent, or timely detect and correct, noncompliance with a federal program compliance requirement. A material weakness in internal control over compliance is a deficiency, or a combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a federal program compliance requirement will not be prevented, or timely detected and corrected.

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and would not necessarily identify all deficiencies in internal control over compliance that might be deficiencies, significant deficiencies or material weaknesses. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above.

We intend this report solely for the information and use of management, Council, federal awarding agencies, and pass-through entities. It is not intended for anyone other than these specified parties.

Respectfully Submitted,



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

**CLERMONT COUNTY FAMILY AND CHILDREN FIRST COUNCIL  
CLERMONT COUNTY**

**SCHEDULE OF FINDINGS  
OMB CIRCULAR A -133 § .505  
DECEMBER 31, 2009**

**1. SUMMARY OF AUDITOR'S RESULTS**

<i>(d)(1)(i)</i>	<b>Type of Financial Statement Opinion</b>	Unqualified
<i>(d)(1)(ii)</i>	<b>Were there any material control weaknesses reported at the financial statement level (GAGAS)?</b>	No
<i>(d)(1)(ii)</i>	<b>Were there any other significant deficiencies in internal control reported at the financial statement level (GAGAS)?</b>	No
<i>(d)(1)(iii)</i>	<b>Was there any reported material noncompliance at the financial statement level (GAGAS)?</b>	No
<i>(d)(1)(iv)</i>	<b>Were there any material internal control weaknesses reported for major federal programs?</b>	No
<i>(d)(1)(iv)</i>	<b>Were there any other significant deficiencies in internal control reported for major federal programs?</b>	No
<i>(d)(1)(v)</i>	<b>Type of Major Programs' Compliance Opinion</b>	Unqualified
<i>(d)(1)(vi)</i>	<b>Are there any reportable findings under § .510?</b>	No
<i>(d)(1)(vii)</i>	<b>Major Programs (list):</b>	Temporary Assistance for Needy Families, CFDA #93.558
<i>(d)(1)(viii)</i>	<b>Dollar Threshold: Type A/B Programs</b>	Type A: > \$ 300,000 Type B: all others
<i>(d)(1)(ix)</i>	<b>Low Risk Auditee?</b>	Yes

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

None

**3. FINDINGS AND QUESTIONED COSTS FOR FEDERAL AWARDS**

None





**Mary Taylor, CPA**  
Auditor of State

**CLERMONT COUNTY FAMILY AND CHILDREN FIRST COUNCIL**

**CLERMONT 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 10, 2010**