



**FAMILY AND CHILDREN FIRST COUNCIL  
KNOX COUNTY**

**REGULAR AUDIT**

**FOR THE YEARS ENDED JUNE 30, 2007-2008**



**Mary Taylor, CPA**  
Auditor of State



**FAMILY AND CHILDREN FIRST COUNCIL  
KNOX COUNTY**

**FOR THE YEARS ENDED JUNE 30, 2008 AND 2007**

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**Mary Taylor, CPA**  
Auditor of State

Family and Children First Council  
Knox County  
117 East High Street, 3<sup>rd</sup> Floor  
Mount Vernon, Ohio 43050

To the Members of Council:

As you are aware, the Auditor of State's Office (AOS) must modify the *Independent Accountants' Report* we provide on your financial statements due to an interpretation from the American Institute of Certified Public Accountants (AICPA). While AOS does not legally require your Council 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. Our Report includes an adverse opinion relating to GAAP presentation and measurement requirements, but does not imply the amounts the statements present are misstated under the non-GAAP basis you follow. The AOS report also includes an opinion on the financial statements you prepared using the cash basis and financial statement format the AOS permits.

*Mary Taylor*

**Mary Taylor, CPA**  
Auditor of State

March 16, 2009

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# Mary Taylor, CPA

Auditor of State

## INDEPENDENT ACCOUNTANTS' REPORT

Family and Children First Council  
Knox County  
117 East High Street, 3<sup>rd</sup> Floor  
Mount Vernon, Ohio 43050

To the Members of Council:

We have audited the accompanying financial statements of the Family and Children First Council, Knox County, Ohio, (the Council) as of and for the years ended June 30, 2008 and 2007. 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 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.

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 June 30, 2008 and 2007 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 June 30, 2008 and 2007, 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 the Family and Children First Council, Knox County, Ohio, as of June 30, 2008 and 2007, 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 March 16, 2009, 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.

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

**Mary Taylor, CPA**  
Auditor of State

March 16, 2009



**FAMILY AND CHILDREN FIRST COUNCIL  
KNOX COUNTY**

**COMBINED STATEMENT OF CASH RECEIPTS, CASH DISBURSEMENTS, AND  
CHANGES IN FUND CASH BALANCES  
ALL GOVERNMENTAL FUND TYPES  
FOR THE YEAR ENDED JUNE 30, 2008**

	<u>Governmental Fund Types</u>		<u>Totals (Memorandum Only)</u>
	<u>General</u>	<u>Special Revenue</u>	
<b>Cash Receipts:</b>			
Intergovernmental	\$ 179,647	\$ 364,280	\$ 543,927
Investment earnings	64	-	64
	<u>179,711</u>	<u>364,280</u>	<u>543,991</u>
Total Cash Receipts			
<b>Cash Disbursements:</b>			
Purchased Services	150,224	368,774	518,998
	<u>150,224</u>	<u>368,774</u>	<u>518,998</u>
Total Disbursements			
Total Receipts Over/(Under) Disbursements	<u>29,487</u>	<u>(4,494)</u>	<u>24,993</u>
Total Receipts Over/(Under) Cash Disbursements	29,487	(4,494)	24,993
Fund Cash Balances, July 1	<u>18,098</u>	<u>27,651</u>	<u>45,749</u>
<b>Fund Cash Balances, June 30</b>	<u><b>\$ 47,585</b></u>	<u><b>\$ 23,157</b></u>	<u><b>\$ 70,742</b></u>

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

**FAMILY AND CHILDREN FIRST COUNCIL  
KNOX COUNTY**

**COMBINED STATEMENT OF CASH RECEIPTS, CASH DISBURSEMENTS, AND  
CHANGES IN FUND CASH BALANCES  
ALL GOVERNMENTAL FUND TYPES  
FOR THE YEAR ENDED JUNE 30, 2007**

	<u>Governmental Fund Types</u>		<u>Totals (Memorandum Only)</u>
	<u>General</u>	<u>Special Revenue</u>	
<b>Cash Receipts:</b>			
Intergovernmental	\$ 158,859	\$ 375,778	\$ 534,637
Investment earnings	878	-	878
Total Cash Receipts	<u>159,737</u>	<u>375,778</u>	<u>535,515</u>
<b>Cash Disbursements:</b>			
Purchased Services	<u>255,316</u>	<u>418,155</u>	<u>673,471</u>
Total Disbursements	<u>255,316</u>	<u>418,155</u>	<u>673,471</u>
Total Receipts (Under) Disbursements	(95,579)	(42,377)	(137,956)
Fund Cash Balances, July 1	<u>113,677</u>	<u>70,028</u>	<u>183,705</u>
<b>Fund Cash Balances, June 30</b>	<b><u><u>\$ 18,098</u></u></b>	<b><u><u>\$ 27,651</u></u></b>	<b><u><u>\$ 45,749</u></u></b>

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

**FAMILY AND CHILDREN FIRST COUNCIL  
KNOX COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS  
JUNE 30, 2008 AND 2007**

**1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

**A. Description of the Entity**

Section 121.37, Ohio Revised Code, 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, 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 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 district 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 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 per cent of the council's remaining membership.

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.

**FAMILY AND CHILDREN FIRST COUNCIL  
KNOX COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS  
JUNE 30, 2008 AND 2007  
(Continued)**

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

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

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. 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 services gaps where possible, or invents new approaches to achieve better results for families and children;
- d. Participate in the development of a countywide, 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 every 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 service with in the county system.

**B. Basis of Accounting**

These financial statements follow the basis of accounting the Auditor of State prescribes or permits. This basis is similar to the cash receipts and disbursements accounting 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.

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

**C. 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 reports all financial resources except those required to be accounted for in another fund.

**FAMILY AND CHILDREN FIRST COUNCIL  
KNOX COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS  
JUNE 30, 2008 AND 2007  
(Continued)**

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

**C. Fund Accounting (Continued)**

**2. Special Revenue Funds**

These funds account for proceeds from specific sources (other than from trusts or for capital projects) that are restricted to expenditure for specific purposes. The Council had the following significant Special Revenue Funds:

The Council maintains a separate special revenue fund for each program which is awarded to the Council that is either entirely or partially funded from federal or state sources. As of, and for the years ended June 30, 2008 and 2007, the following programs were awarded to the Council: Children's Trust Fund, Help Me Grow, and the FAST grant.

**D. Property, Plant and Equipment**

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

**2. EQUITY IN POOLED CASH AND INVESTMENTS**

During fiscal years 2008 and 2007 the Knox County Headstart and the Moundbuilders Guidance Center, respectively, maintained a portion of the Council's cash in a separate bank account.

Monies held by Knox County were maintained in a cash pool used by all of Knox County's funds, including those of the Family and Children First Council. Council activity is maintained within the accounts set up in the Knox County Department of Job and Family Services (KCDJFS) Public Assistance Fund.

The carrying amount of cash at June 30 was as follows:

	<u>2008</u>	<u>2007</u>
Knox County Headstart	\$42,272	\$0
Moundbuilders Guidance Center	0	38,409
Knox County Auditor	<u>28,470</u>	<u>7,340</u>
Total deposits	<u>70,742</u>	<u>45,749</u>

**Deposits:** The Knox County Auditor, Moundbuilders Guidance Center, and Knox County Headstart, as the fiscal agents for the Council, are responsible for maintaining adequate collateral for all funds of the Council.

**FAMILY AND CHILDREN FIRST COUNCIL  
KNOX COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS  
JUNE 30, 2008 AND 2007  
(Continued)**

**3. BUDGETARY ACTIVITY**

The Council submits annual budgets to the fiscal agents as required by Ohio Law. These budgets summarize estimated receipts and disbursements.

Budgetary activity for the years ending June 30, 2008 and 2007 follows:

2008 Budgeted vs. Actual Receipts			
Fund Type	Budgeted Receipts	Actual Receipts	Variance
General	\$206,350	\$179,711	(\$26,639)
Special Revenue	351,525	364,280	12,755
Total	\$557,875	\$543,991	(\$13,884)

2008 Budgeted vs. Actual Budgetary Basis Expenditures			
Fund Type	Appropriation Authority	Budgetary Expenditures	Variance
General	\$220,850	\$150,224	\$70,626
Special Revenue	380,707	368,774	11,933
Total	\$601,557	\$518,998	\$82,559

2007 Budgeted vs. Actual Receipts			
Fund Type	Budgeted Receipts	Actual Receipts	Variance
General	\$206,000	\$159,737	(\$46,263)
Special Revenue	348,560	375,778	27,218
Total	\$554,560	\$535,515	(\$19,045)

2007 Budgeted vs. Actual Budgetary Basis Expenditures			
Fund Type	Appropriation Authority	Budgetary Expenditures	Variance
General	\$255,500	\$255,316	\$184
Special Revenue	368,161	418,155	(49,994)
Total	\$623,661	\$673,471	(\$49,810)



# Mary Taylor, CPA

Auditor of State

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

Family and Children First Council  
Knox County  
117 East High Street, 3<sup>rd</sup> Floor  
Mount Vernon, Ohio 43050

To the Members of the Council:

We have audited the financial statements of the Family and Children First Council, Knox County, Ohio, (the Council) as of and for the years ended June 30, 2008 and 2007, and have issued our report thereon dated March 16, 2009, wherein we noted the Council followed accounting practices the Auditor of State prescribes or permits 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 expressing our opinion 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.

Our consideration of internal control over financial reporting was for the limited purpose described in the preceding paragraph and would not necessarily identify all deficiencies in internal control over financial reporting that might be significant deficiencies or material weaknesses. However, as discussed below, we identified a certain deficiency in internal control over financial reporting that we consider a significant deficiency.

A control deficiency exists when the design or operation of a control does not allow management or employees, in performing their assigned functions, to prevent or detect misstatements on a timely basis. A significant deficiency is a control deficiency, or combination of control deficiencies, that adversely affects the Council's ability to initiate, authorize, record, process, or report financial data reliably in accordance with its applicable accounting basis, such that there is more than a remote likelihood that the Council's internal control will not prevent or detect a more-than-inconsequential financial statement misstatement.

We consider finding 2008-001 described in the accompanying schedule of findings to be a significant deficiency in internal control over financial reporting.

A material weakness is a significant deficiency, or combination of significant deficiencies resulting in more than a remote likelihood that the Council's internal control will not prevent or detect a material financial statement misstatement.

Our consideration of the internal control over financial reporting was for the limited purpose described in the first paragraph of this section and would not necessarily identify all deficiencies in the internal control that might be significant deficiencies and accordingly, would not necessarily disclose all significant deficiencies that are also material weaknesses. We believe the significant deficiency described above, finding number 2008-001, is also a material weakness.

We also noted certain internal control matters that we reported to the Council's management in a separate letter dated March 16, 2009.

### **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 we must report under *Government Auditing Standards*.

The Council's response to the finding identified in our audit is described in the accompanying schedule of findings. We did not audit the Council's responses and, accordingly, we express no opinion on it.

We intend this report solely for the information and use of the management and the Council. We intend it for no one other than these specified parties.



**Mary Taylor, CPA**  
Auditor of State

March 16, 2009



**FAMILY AND CHILDREN FIRST COUNCIL  
KNOX COUNTY**

**SCHEDULE OF FINDINGS  
JUNE 30, 2008 AND 2007**

<b>FINDINGS RELATED TO THE FINANCIAL STATEMENTS REQUIRED TO BE REPORTED IN ACCORDANCE WITH GAGAS</b>
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**FINDING NUMBER 2008-001**

**Significant deficiency/Material Weakness**

**Financial Statement Presentation**

An internal control system should be designed and placed into operation to prevent or detect material misstatements for the accurate presentation of the Council's financial statements.

It was determined that the annual financial statements compiled by the Council Coordinator and presented for audit, for both fiscal years 2007 and 2008 had significant errors. Fund cash balances did not agree to the balances maintained by the fiscal and administrative agents and were overstated by \$171,366 and \$174,605 in fiscal years 2007 and 2008, respectively. Also receipts and disbursements presented on the financial statements did not agree to detailed ledger balances. The records were returned to the Council so that the financial statements could be corrected. There was no material adjustments required to the statements after they were returned to the Auditor of State.

The primary reasons that led to the errors were:

1. Inadequate review of financial and accounting information by the Council;
2. Untimely posting of receipts and disbursements to ledgers and accounting software;
3. Failure to maintain a separate fund for all receipts restricted to a special purpose;
4. The Council failed to maintain custody of fiscal 2007 financial and accounting records upon the change of fiscal agents in fiscal year 2008.

Failure to maintain and compile accurate financial records and reports can lead to numerous difficulties such as, the inability of management to effectively manage the financial activities of the Council, reporting inaccurate or incomplete financial information to local, state and federal grantor agencies, as well as the decreased ability to account for taxpayer dollars.

We recommend the Council implement the following procedures over the completeness and accuracy of financial information:

1. The Council should review and approve monthly bank reconciliations and also:
  - a. Ensure that the reconciled cash balances agree to the financial reports submitted by the Council Coordinator;
  - b. Investigate any long outstanding or unusual reconciling items;
2. The Council should utilize performance indicators to analyze the monthly financial statements provided by the Council Coordinator such as:
  - a. Compare actual receipts and disbursements to budgeted amounts;
  - b. Compare actual grant receipts to grant awards;
  - c. Analyze disbursements by fund and determine if disbursements are reasonable based families being served, programs being conducted, etc.;
3. The Council should review and approve the annual financial report as well as perform analytical comparisons of the current year annual report to the prior year report for obvious errors or omissions.

**FAMILY AND CHILDREN FIRST COUNCIL  
KNOX COUNTY**

**SCHEDULE OF FINDINGS  
JUNE 30, 2008 AND 2007  
(Continued)**

<b>FINDINGS RELATED TO THE FINANCIAL STATEMENTS REQUIRED TO BE REPORTED IN ACCORDANCE WITH GAGAS (Continued)</b>
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**FINDING NUMBER 2008-001 (Continued)**

**Financial Statement Presentation (Continued)**

4. The Council, with input from the Council Coordinator, the administrative agent, and the fiscal agent develop policies and procedures that:
  - a. Ensures an accounting system is developed and maintained that addresses the requirements of governmental fund accounting;
  - b. Ensures all required funds are established;
  - c. Ensures the accurate and timely posting of all transactions to the ledgers;
  - d. Ensures cash receipts and disbursements are posted in accordance with procedures and posting guidelines established in grant agreements and Auditor of State Bulletins.
  
5. The Council should develop a policy that ensures that the Council maintains custody of financial and accounting records in the event of a change in fiscal agent or Council Coordinator. The policy at a minimum should include:
  - a. The Council designee responsible for ensuring the custody of records;
  - b. The type of hardcopy and electronic financial and accounting records to be turned over to the Council, i.e. , banks statements, contracts, grant agreements, month-to-date and year-to-date financial reports, bank reconciliations, general and subsidiary ledgers, support for all disbursements, etc.;
  - c. The timeframe in which records are to be turned over;
  - d. That a final financial report is prepared as of the date in change of fiscal agents;
  - e. That a report is compiled that accounts for all cash assets with financial institutions, service coordinators, petty cash accounts, etc.

By monitoring financial activity and exercising accuracy in recording financial activity, the Council can reduce posting errors and increase the reliability of the financial data throughout the year, as well as, aid in safeguarding the Council's financial and accounting records.

**Officials' Response:**

The Council Coordinator will continue to review and modify the presentation of financial information so that the Council receives more detailed reports which include the comparison of budgeted and actual figures. These reports should more align with any necessary audit documentation in the future. Furthermore, to ensure the completeness and accuracy of financial information in the future, the Council intends to:

1. Establish a process to ensure that reconciled cash balances agree with financial reports, including receipts and disbursements by fund.
  
2. Review annual financial reports in more detail.
  
3. Establish a policy that ensures that the Council maintains custody and the integrity of financial and accounting records in the event of a change in fiscal agent or Council Coordinator.

**FAMILY AND CHILDREN FIRST COUNCIL  
KNOX COUNTY**

**SCHEDULE OF PRIOR AUDIT FINDINGS  
JUNE 30, 2008 AND 2007**

Finding Number	Finding Summary	Fully Corrected?	Not Corrected, Partially Corrected; Significantly Different Corrective Action Taken; or Finding No Longer Valid; <b><i>Explain</i></b>
2006-001	Council Administrator did not maintain separate funds as outlined in agreement.	Yes	
2006-002	Internal control issues over recordkeeping and bookkeeping	No	Reissued as finding 2008- 001





**Mary Taylor, CPA**  
Auditor of State

**FAMILY AND CHILDREN FIRST COUNCIL**

**KNOX 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  
MAY 7, 2009**