



Dave Yost • Auditor of State

CHAMPAIGN COUNTY FAMILY AND CHILDREN FIRST COUNCIL
CHAMPAIGN COUNTY

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Dave Yost • Auditor of State

INDEPENDENT AUDITOR'S REPORT

Champaign County Family and Children First Council
Champaign County
2200 S. U.S. Highway 68
Urbana, Ohio 43078

To the Members of the Council:

Report on the Financial Statements

We have audited the accompanying financial statements and related notes of the Champaign County Family and Children First Council, Champaign County, (the Council) as of and for the years ended December 31, 2012 and 2011.

Management's Responsibility for the Financial Statements

Management is responsible for preparing and fairly presenting these financial statements in accordance with the financial reporting provisions of Ohio Revised Code Section 117.38 and Ohio Administrative Code Section 117-2-03; this responsibility includes designing, implementing and maintaining internal control relevant to preparing and fairly presenting financial statements free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to opine on these financial statements based on our audit. We audited in accordance with auditing standards generally accepted in the United States of America and the financial audit standards in the Comptroller General of the United States' *Government Auditing Standards*. Those standards require us to plan and perform the audit to reasonably assure the financial statements are free from material misstatement.

An audit requires obtaining evidence about financial statement amounts and disclosures. The procedures selected depend on our judgment, including assessing the risks of material financial statement misstatement, whether due to fraud or error. In assessing those risks, we consider internal control relevant to the Council's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not to the extent needed to opine on the effectiveness of the Council's internal control. Accordingly, we express no opinion. An audit also includes evaluating the appropriateness of management's accounting policies and the reasonableness of their significant accounting estimates, as well as our evaluation of the overall financial statement presentation.

We believe the audit evidence we obtained is sufficient and appropriate to support our audit opinion.

Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles

As described in Note 1.B. of the financial statements, the Council prepared these financial statements using the accounting basis permitted by the financial reporting provisions of Ohio Revised Code Section 117.38 and Ohio Administrative Code Section 117-2-03, which is an accounting basis other than accounting principles generally accepted in the United States of America, to satisfy requirements.

The effects on the financial statements of the variances between the regulatory basis of accounting described in Note 1.B and accounting principles generally accepted in the United States of America, although not reasonably determinable, are presumed to be material.

Adverse Opinion on U.S. Generally Accepted Accounting Principles

In our opinion, because of the significance of the matter discussed in the *Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles* paragraph, the financial statements referred to above do not present fairly, in accordance with accounting principles generally accepted in the United States of America, the financial position of the Council as of December 31, 2012 and 2011, or changes in financial position thereof for the years then ended.

Opinion on Regulatory Basis of Accounting

In our opinion, the financial statements referred to above present fairly, in all material respects, the combined cash balances of the Champaign County Family and Children First Council, Champaign County as of December 31, 2012 and 2011, and its combined cash receipts and disbursements for the years then ended in accordance with the financial reporting provisions Ohio Revised Code Section 117.38 and Ohio Administrative Code Section 117-2-03 permits, described in Note 1.B.

Emphasis of Matter

As discussed in Note 3 to the financial statements, during 2011 the Champaign County Family and Children First Council adopted new accounting guidance in Governmental Accounting Standards Board Statement No. 54, *Fund Balance Reporting and Governmental Fund Type Definitions*. Our opinion is not modified with respect to this matter.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated July 10, 2013 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. That report describes the scope of our internal control testing over financial reporting and compliance, and the results of that testing, and does not opine on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Council's internal control over financial reporting and compliance.



Dave Yost
Auditor of State

Columbus, Ohio

July 10, 2013

**CHAMPAIGN COUNTY FAMILY AND CHILDREN FIRST COUNCIL
CHAMPAIGN COUNTY**

**COMBINED STATEMENT OF CASH RECEIPTS, CASH DISBURSEMENTS, AND
CHANGES IN FUND CASH BALANCES
ALL GOVERNMENTAL FUND TYPES
FOR THE YEAR ENDED DECEMBER 31, 2012**

	<u>Governmental Fund Type</u>		Totals (Memorandum Only)
	<u>General</u>	<u>Special Revenue</u>	
Cash Receipts:			
Intergovernmental	\$77,540	\$291,689	\$369,229
Other Revenue	1,641		1,641
Total Cash Receipts	<u>79,181</u>	<u>291,689</u>	<u>370,870</u>
Cash Disbursements:			
Salaries - Employees	27,007	72,087	99,094
Group Insurance	11,766	6,008	17,774
Medicare	392	1,040	1,432
OPERS	3,781	10,082	13,863
Worker's Compensation	1,088	1,096	2,184
Supplies	803	7,752	8,555
Postage	248	576	824
Professional Service		3,991	3,991
Repair/Maintenance	765	301	1,066
Telephone	1,857	1,497	3,354
Advertising	76	18,630	18,706
Printing / Publications	180	753	933
Meeting Expenses		300	300
Travel/Training	1,652	17,908	19,560
Education	2,396	9,704	12,100
Parent Stipend	30		30
Purchased Services	31	162,947	162,978
Dues	85	40	125
Total Cash Disbursements	<u>52,157</u>	<u>314,712</u>	<u>366,869</u>
Total Receipts Over/(Under) Disbursements	<u>27,024</u>	<u>(23,023)</u>	<u>4,001</u>
Fund Cash Balance, January 1	<u>109,361</u>	<u>(5,067)</u>	<u>104,294</u>
Fund Cash Balances, December 31	<u>136,385</u>	<u>(28,090)</u>	<u>108,295</u>
Assigned Fund Balance	715		715
Unassigned Fund Balance	<u>135,670</u>	<u>(28,090)</u>	<u>107,580</u>
Fund Cash Balances, December 31	<u>\$136,385</u>	<u>(\$28,090)</u>	<u>\$108,295</u>

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

**CHAMPAIGN COUNTY FAMILY AND CHILDREN FIRST COUNCIL
CHAMPAIGN COUNTY**

**COMBINED STATEMENT OF CASH RECEIPTS, CASH DISBURSEMENTS, AND
CHANGES IN FUND CASH BALANCES
ALL GOVERNMENTAL FUND TYPES
FOR THE YEAR ENDED DECEMBER 31, 2011**

	<u>Governmental Fund Type</u>		Totals (Memorandum Only)
	<u>General</u>	<u>Special Revenue</u>	
Cash Receipts:			
Intergovernmental	\$103,412	\$181,948	\$285,360
Total Cash Receipts	<u>103,412</u>	<u>181,948</u>	<u>285,360</u>
Cash Disbursements:			
Salaries - Employees	40,050	30,155	70,205
Group Insurance	6,055	1,454	7,509
Medicare	578	440	1,018
OPERS	5,260	4,240	9,500
Worker's Compensation	1,700	1,037	2,737
Supplies	928	2,121	3,049
Postage	339		339
Equipment	18		18
Professional Service		2,492	2,492
Repair/Maintenance	1,008		1,008
Telephone	3,299		3,299
Advertising	25		25
Meeting Expenses	2,665	51	2,716
Travel/Training	393	155	548
Education	43,268		43,268
Audit	4,565		4,565
Parent Stipend	30		30
Purchased Services	100	157,055	157,155
Total Cash Disbursements	<u>110,281</u>	<u>199,200</u>	<u>309,481</u>
Total Receipts Over/(Under) Disbursements	<u>(6,869)</u>	<u>(17,252)</u>	<u>(24,121)</u>
Fund Cash Balance, January 1	<u>116,230</u>	<u>12,185</u>	<u>128,415</u>
Fund Cash Balances, December 31	<u>109,361</u>	<u>(5,067)</u>	<u>104,294</u>
Assigned Fund Balance	3,777		3,777
Unassigned Fund Balance	<u>105,584</u>	<u>(5,067)</u>	<u>100,517</u>
Fund Cash Balances, December 31	<u>\$109,361</u>	<u>(\$5,067)</u>	<u>\$104,294</u>

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

**CHAMPAIGN COUNTY FAMILY AND CHILDREN FIRST COUNCIL
CHAMPAIGN COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2012 AND 2011**

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. Description of the Entity

Ohio Revised Code Section 121.37 created the Ohio Family and Children First 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 the 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 designee;
- c. The director of the county department of job 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 Ohio Revised Code;
- e. The superintendent of the county board of mental retardation and development 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 largest city 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 3301.11 of the Ohio Revised Code;
- l. A representative of the county's early intervention collaborative established pursuant to the federal early intervention program operated under the "Individual with Disabilities Education Act of 2004";
- m. At least three individuals representing the interests of families in the county. Where possible, the number of members representing families shall be equal to twenty percent of the council's remaining membership.

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.

**CHAMPAIGN COUNTY FAMILY AND CHILDREN FIRST COUNCIL
CHAMPAIGN COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2012 AND 2011
(Continued)**

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (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 service 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 early intervention services under the "Education of the Handicapped Act Amendments of 1986";
- e. Maintain an accountability system to monitor the council's progress in achieving its purposes;
- f. Establish a mechanism to ensure ongoing input from a board representation of families who are receiving services within the county system.

1. Council

The Council was officially recognized as being established by the Governor on March 30, 1995.

2. Executive Committee

The Executive Committee is composed of eight members elected from the members of the full Council. They represent the following agencies:

- a) Mental Health, Drug & Alcohol Services
- b) Champaign County Health District
- c) Madison/Champaign Education Service Center
- d) Parent Representative
- e) Champaign County Commissioners
- f) Champaign County Department of Jobs and Family Services
- g) Champaign County Board of Developmental Disabilities

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

B. Basis of Accounting

These financial statements follow the accounting basis the Auditor of State prescribes or permits. This basis is similar to the cash receipts and disbursements accounting basis. This basis recognizes receipts when received in cash rather than when earned, and recognizes disbursements when paid rather than when a liability is incurred.

These statements adequately disclose material matters the Auditor of State prescribes.

**CHAMPAIGN COUNTY FAMILY AND CHILDREN FIRST COUNCIL
CHAMPAIGN COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2012 AND 2011
(Continued)**

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

C. Cash

As required by Ohio Revised Code, the County Treasurer is custodian for the Council's cash. 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.

D. 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 restricted by law or contract.

2. Special Revenue Fund

These funds are used to 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 Fund:

Help Me Grow Part C and GRF— These funds account for funding to provide direct services to children ages birth to three who are at significant developmental risk, and their families and childhood issues including nutrition, early detection, and intervention.

E. Budgetary Process

ORC Section 121.37 states that the Council should file an annual budget with their administrative agent.

A summary of 2012 and 2011 budgetary activity appears in Note 4.

F. Fiscal Agent

The Champaign County Auditor has been designated by the Council to serve as the fiscal agent. Council funds are maintained in separate agency funds in the County.

G. Administrative Agent

The Mental Health, Drug, and Alcohol Services Board of Logan and Champaign Counties have been designated by the Council to serve as the administrative agent.

H. 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.

**CHAMPAIGN COUNTY FAMILY AND CHILDREN FIRST COUNCIL
CHAMPAIGN COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2012 AND 2011
(Continued)**

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

I. Accumulated Leave

In certain circumstances, such as upon leaving employment, employees are entitled to cash payments for unused leave. The financial statements do not include a liability for unpaid leave.

J. Fund Balance

Fund balance is divided into five classifications based primarily on the extent to which the Council is bound to observe constraints imposed upon the use of the resources in the governmental funds. The classifications are as follows:

Non-spendable - The non-spendable fund balance classification includes amounts that cannot be spent because they are not in spendable form or legally required to be maintained intact. The "not in spendable form" criterion includes items that are not expected to be converted to cash.

Restricted - Fund balance is reported as restricted when constraints are placed on the use of resources that are either externally imposed by creditors (such as through debt covenants), grantors, contributors, or laws or regulations of other governments, or imposed by law through constitutional provisions or enabling legislation.

Committed - The committed fund balance classification includes amounts that can be used only for the specific purposes imposed by a formal action (resolution) of the governing board (the highest level of decision making authority). Those committed amounts cannot be used for any other purpose unless the governing board removes or changes the specified use by taking the same type of action (resolution) it employed to previously commit those amounts. Committed fund balance also incorporates contractual obligations to the extent that existing resources in the fund have been specifically committed for use in satisfying those contractual requirements.

Assigned - Amounts in the assigned fund balance classification are intended to be used by the Council for specific purposes but do not meet the criteria to be classified as restricted nor committed. In governmental funds other than the general fund, assigned fund balance represents the remaining amount that is not restricted or committed. In the general fund, assigned amounts represent intended uses established by policies of the Center Board of Education, which includes giving the Treasurer the authority to constrain monies for intended purposes.

Unassigned - Unassigned fund balance is the residual classification for the general fund and includes all spendable amounts not contained in the other classifications. In other governmental funds, the unassigned classification is only used to report a deficit fund balance resulting from overspending for specific purposes for which amounts had been restricted, committed, or assigned.

The Council applies restricted resources first when disbursements are incurred for purposes for which restricted and unrestricted (committed, assigned, and unassigned) fund balance is available. Similarly, within unrestricted fund balance, committed amounts are reduced first followed by assigned, and then unassigned amounts when disbursements are incurred for purposes for which amounts in any of the unrestricted fund balance classifications could be used.

**CHAMPAIGN COUNTY FAMILY AND CHILDREN FIRST COUNCIL
CHAMPAIGN COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2012 AND 2011
(Continued)**

2. EQUITY IN POOLED CASH AND INVESTMENTS

The Champaign County Auditor acts as fiscal agent and the Champaign County Treasurer maintains a cash and investment pool used by all County funds. The Ohio Revised Code prescribes allowable deposits and investments. The carrying amounts for the Council's portion of cash and investments on the records of the County Auditor as of December 31, 2012, and 2011 were as follows:

<u>2012</u>	<u>2011</u>
<u>\$108,295</u>	<u>\$104,294</u>

Deposits: Deposits held by the Champaign County Treasurer are either (1) insured by the Federal Depository Insurance Corporation, or (2) collateralized by the financial institution's public entity deposit pool.

3. CHANGE IN ACCOUNTING PRINCIPLES

For the year ended December 31, 2011, the Family and Children First Council has adopted GASB Statement No. 54, *Fund Balance Reporting and Governmental Fund Type Definitions*. This Statement establishes fund balance classifications that comprise a hierarchy based primarily on the extent to which a government is bound to observe constraints imposed upon the use of the resources reported in governmental funds. The implementation of this Statement resulted in no changes to fund balances at December 31, 2010, as previously reported.

4. BUDGETARY ACTIVITY

Budgetary activity for the years ending December 31 2011, and 2012 follows:

2012 Budgeted vs. Actual Receipts			
Fund Type	Budgeted Receipts	Actual Receipts	Variance
General	\$ 57,239	\$ 79,181	\$21,942
Special Revenue	313,566	291,689	(21,877)
Total	\$370,805	\$370,870	\$ 65

2012 Budgeted vs. Actual Budgetary Basis Expenditures			
Fund Type	Appropriation Authority	Budgetary Expenditures	Variance
General	\$ 56,212	\$ 52,872	\$3,340
Special Revenue	323,152	331,344	(8,192)
Total	\$379,364	\$384,216	(\$4,852)

2011 Budgeted vs. Actual Receipts			
Fund Type	Budgeted Receipts	Actual Receipts	Variance
General	\$ 56,569	\$ 103,412	\$46,843
Special Revenue	228,769	181,948	(46,821)
Total	\$285,338	\$285,360	\$ 22

**CHAMPAIGN COUNTY FAMILY AND CHILDREN FIRST COUNCIL
CHAMPAIGN COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2012 AND 2011
(Continued)**

4. BUDGETARY ACTIVITY (CONTINUED)

2011 Budgeted vs. Actual Budgetary Basis Expenditures			
Fund Type	Appropriation Authority	Budgetary Expenditures	Variance
General	\$ 124,784	\$114,058	\$10,726
Special Revenue	252,029	229,878	22,151
Total	\$376,813	\$343,936	\$32,877

5. RETIREMENT SYSTEMS

The Council's employees belong to the Ohio Public Employees Retirement System (OPERS). OPERS is a cost-sharing, multiple-employer plan. The Ohio Revised Code prescribes this plan's benefits, which include postretirement healthcare and survivor and disability benefits.

The Ohio Revised Code also prescribes contribution rates. For 2012 and 2011, OPERS members contributed 10.00% of their gross salaries and the Council contributed an amount equaling 14.00% of participants' gross salaries. The Council has paid all contributions required through December 31, 2012.

6. RISK MANAGEMENT

The Council is exposed to various risks of loss related to torts; theft or damage to, and destruction of assets. During 2012 and 2011, the Council's fiscal agent, Champaign County, provided insurance for the assets of the Council.

7. RELATED PARTY TRANSACTIONS

The Council has contracts to provide grant services with Champaign County Board of Developmental Disabilities, Urbana Schools, Champaign County Health District, and Champaign County Department of Job & Family Services. All agencies have a representative on the Council. When an issue involving a council members' agency contract comes before the Council for a motion, the council member abstains from voting.

8. CONTINGENCIES

A. Grants

The Council receives financial assistance from federal and state agencies in the form of grants. The expenditure of funds received under these programs generally requires compliance with terms and conditions specified in the grant agreements and are subject to audit by the grantor agencies. Any disallowed claims resulting from such audits could become a liability of the General Fund or other applicable funds. However, based on prior experience, management believes such refunds, if any, would not be material.

**CHAMPAIGN COUNTY FAMILY AND CHILDREN FIRST COUNCIL
CHAMPAIGN COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2012 AND 2011
(Continued)**

9. FUND BALANCES

Fund balance is classified as non-spendable, restricted, committed, assigned, and/or unassigned based primarily on the extent to which the Jail is bound to observe constraints imposed upon the use of the resources in governmental funds.

The constraints placed on fund balance for the General fund and Special Revenue funds are presented below:

Fiscal Year 2012		
Fund Balance	General	Special Revenue
Assigned		
Open Purchase Orders –General Fund	\$ 715	
Total Assigned	\$ 715	
Unassigned	\$135,670	(\$28,090)
Total Fund Balances	\$136,385	(\$28,090)

Fiscal Year 2011		
Fund Balance	General	Special Revenue
Assigned		
Open Purchase Orders –General Fund	\$ 3,777	
Total Assigned	\$ 3,777	
Unassigned	\$105,584	(\$5,067)
Total Fund Balances	\$109,361	(\$5,067)

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Dave Yost • Auditor of State

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

Champaign County Family and Children First Council
Champaign County
2200 S. U.S. Highway 68
Urbana, Ohio 43078

To the Members of the Council:

We have audited, in accordance with auditing standards generally accepted in the United States and the Comptroller General of the United States' *Government Auditing Standards*, the financial statements of Champaign County Family and Children First Council, Champaign County, (the Council) as of and for the year ended December 31, 2012 and 2011, and the related notes to the financial statements, and have issued our report thereon dated July 10, 2013, wherein we noted the Council followed accounting financial reporting provisions of Ohio Revised Code Section 117.38 and Ohio Administrative Code Section 117-2-03 permit, described in Note 1.B. In addition, we noted that in 2011 the Council adopted Governmental Accounting Standards Board Statement No. 54.

Internal Control Over Financial Reporting

As part of our financial statement audit, we considered the Council's internal control over financial reporting (internal control) to determine the audit procedures appropriate in the circumstances to the extent necessary to support our opinions on the financial statements, but not to the extent necessary to opine on the effectiveness of the Council's internal control. Accordingly, we have not opined on it.

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 combination of internal control deficiencies resulting in a reasonable possibility that internal control will not prevent or detect and timely correct a material misstatement of the Council's financial statements. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all internal control deficiencies that might be material weaknesses or significant deficiencies. Given these limitations, we did not identify any deficiencies in internal control that we consider material weaknesses. However, unidentified material weaknesses may exist.

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, opining 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*.

Purpose of this Report

This report only describes the scope of our internal control and compliance testing and our testing results, and does not opine on the effectiveness of the Council's internal control or on compliance. This report is an integral part of an audit performed under *Government Auditing Standards* in considering the Council's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

A handwritten signature in black ink that reads "Dave Yost". The signature is written in a cursive, flowing style.

Dave Yost
Auditor of State

Columbus, Ohio

July 10, 2013



Dave Yost • Auditor of State

CHAMPAIGN COUNTY FAMILY AND CHILDREN FIRST COUNCIL

CHAMPAIGN 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 13, 2013**