

***MARION COUNTY FAMILY AND CHILDREN FIRST COUNCIL
MARION COUNTY, OHIO***

AUDIT REPORT

FOR THE YEARS ENDED DECEMBER 31, 2010 & 2009

Charles E. Harris and Associates, Inc.
Certified Public Accountants and Government Consultants



Dave Yost • Auditor of State

Members of the Council
Marion County Family and Children First Council
125 Executive Drive, Suite 100
Marion, Ohio 43302

We have reviewed the *Report of Independent Accountants* of the Marion County Family and Children First Council, Marion County, prepared by Charles E. Harris & Associates, Inc., for the audit period January 1, 2009 through December 31, 2010. Based upon this review, we have accepted these reports in lieu of the audit required by Section 117.11, Revised Code. The Auditor of State did not audit the accompanying financial statements and, accordingly, we are unable to express, and do not express an opinion on them.

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

Our review was made in reference to the applicable sections of legislative criteria, as reflected by the Ohio Constitution, and the Revised Code, policies, procedures and guidelines of the Auditor of State, regulations and grant requirements. The Marion County Family and Children First Council is responsible for compliance with these laws and regulations.

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

Dave Yost
Auditor of State

July 27, 2011

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**MARION COUNTY FAMILY AND CHILDREN FIRST COUNCIL
MARION COUNTY, OHIO
Audit Report
For the Years Ended December 31, 2010 & 2009**

TABLE OF CONTENTS

<u>Title</u>	<u>Page</u>
Report of Independent Accountants	1-2
Combined Statement of Receipts, Disbursements, and Changes in Fund Cash Balances - All Governmental Fund Types - For the Year Ended December 31, 2010	3
Combined Statement of Receipts, Disbursements, and Changes in Fund Cash Balances - All Governmental Fund Types - For the Year Ended December 31, 2009	4
Notes to the Financial Statements	5-10
Independent Accountants' Report on Internal Control Over Financial Reporting and on Compliance and Other Matters Required by <i>Government Auditing Standards</i>	11-12
Schedule of Audit Findings	13
Schedule of Prior Audit Findings	14

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REPORT OF INDEPENDENT ACCOUNTANTS

Marion County Family and Children First Council
Marion County
125 Executive Drive, Suite 100
Marion, Ohio 43302

To the Council:

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

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

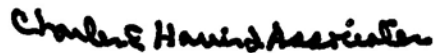
Revisions to GAAP would require the Council to reformat its financial statement presentation and make other changes effective for the years ended December 31, 2010 and 2009. Instead of the combined funds the accompanying financial statements present for 2010 and 2009, the revisions require presenting entity wide statements and also to present its larger (i.e. major) funds separately for 2010 and 2009. 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 the new GAAP presentation requirements. The Auditor of State permits, but does not require governments to reformat their statements. The Council has elected not to reformat its statements. Since the Council does not use GAAP to measure financial statement amounts, 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 December 31, 2010 and 2009, do not present fairly, in conformity with accounting principles generally accepted in the United States of America, the financial position of the Council as of December 31, 2010 and 2009, or its changes in financial position for the years then ended.

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

The aforementioned revision to generally accepted accounting principles also requires the Council to include Management's Discussion and Analysis for the years ended December 31, 2010 and 2009. 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 May 22, 2011, on our consideration of the Council's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts, grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* and should be considered in assessing the results of our audit.



Charles E. Harris & Associates, Inc.
May 22, 2011

**MARION COUNTY FAMILY AND CHILDREN FIRST COUNCIL
MARION COUNTY, OHIO
COMBINED STATEMENT OF RECEIPTS, DISBURSEMENTS, AND
CHANGES IN FUND CASH BALANCES
All Governmental Fund Types
For the Year Ended December 31, 2010**

	<u>Governmental Fund Types</u>		<u>Total- Memorandum Only</u>
	<u>General</u>	<u>Special Revenue</u>	
Receipts:			
Intergovernmental	\$ 143,189	\$ 449,820	\$ 593,009
Other Revenue	2,000	-	2,000
Total Receipts	<u>145,189</u>	<u>449,820</u>	<u>595,009</u>
Disbursements:			
Salaries	23,598	-	23,598
Fringes	3,574	-	3,574
Insurance	78	-	78
Contractual Services	90,993	434,626	525,619
Rent	2,430	-	2,430
Travel	870	-	870
Supplies and Materials	741	-	741
Miscellaneous	277	-	277
Total Disbursements	<u>122,561</u>	<u>434,626</u>	<u>557,187</u>
Total Receipts Over/(Under) Disbursements	22,628	15,194	37,822
Fund Cash Balance, January 1, 2010	<u>39,307</u>	<u>47,576</u>	<u>86,883</u>
Fund Cash Balance, December 31, 2010	<u>\$ 61,935</u>	<u>\$ 62,770</u>	<u>\$ 124,705</u>
Reserve for Encumbrances, December 31, 2010	<u>\$ 9,149</u>	<u>\$ -</u>	<u>\$ 9,149</u>

See Accompanying Notes to The Financial Statements.

**MARION COUNTY FAMILY AND CHILDREN FIRST COUNCIL
MARION COUNTY, OHIO
COMBINED STATEMENT OF RECEIPTS, DISBURSEMENTS, AND
CHANGES IN FUND CASH BALANCES
All Governmental Fund Types
For the Year Ended December 31, 2009**

	<u>Governmental Fund Types</u>		<u>Total- Memorandum Only</u>
	<u>General</u>	<u>Special Revenue</u>	
Receipts:			
Intergovernmental	\$ 190,532	\$ 460,961	\$ 651,493
Total Receipts	<u>190,532</u>	<u>460,961</u>	<u>651,493</u>
Disbursements:			
Salaries	28,944	-	28,944
Fringes	4,482	-	4,482
Insurance	10,515	-	10,515
Administrative Services	-	427	427
Contractual Services	103,941	471,719	575,660
Rent	3,240	-	3,240
Travel	976	-	976
Supplies and Materials	1,200	-	1,200
Miscellaneous	5,237	-	5,237
Total Disbursements	<u>158,535</u>	<u>472,146</u>	<u>630,681</u>
Total Receipts Over/(Under) Disbursements	31,997	(11,185)	20,812
Fund Cash Balance, January 1, 2009- Restated	<u>7,310</u>	<u>58,761</u>	<u>66,071</u>
Fund Cash Balance, December 31, 2009	<u>\$ 39,307</u>	<u>\$ 47,576</u>	<u>\$ 86,883</u>
Reserve for Encumbrances, December 31, 2009	<u>\$ 2,397</u>	<u>\$ -</u>	<u>\$ 2,397</u>

See Accompanying Notes to The Financial Statements.

MARION COUNTY FAMILY AND CHILDREN FIRST COUNCIL
MARION COUNTY
Notes to the Financial Statements
For the Years Ended December 31, 2010 and 2009

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. DESCRIPTION OF THE ENTITY

Ohio Rev. Code Section 121.37 created the Ohio Family and Children First Cabinet Council and required the Board of County Commissioners in each County to establish County Family and Children First Councils. A Board of County Commissioners may invite any 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 its County Council. Each County Council must include the following individuals.

- a. At least three individuals 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;
- b. The Director of 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. If a Board of Alcohol, Drug Addiction, and Mental Health Services covers more than one county, the Director may designate a person to participate on the County's Council;
- c. The Health Commissioner, or the Commissioner's designee, of the Board of Health of each city and general health district in the County. If the County has two or more health districts, the Health Commissioner membership may be limited to the Commissioners of the two districts with the largest populations;
- d. The Director of the County Department of Job and Family Services;
- e. The Executive Director of the county agency responsible for the administration of children services pursuant to Section 5153.15 of the Revised Code;
- f. The Superintendent of the County Board of Mental Retardation and Developmental Disabilities;
- g. The County's Juvenile Court Judge senior in service or another judge of the juvenile court designated by the administrative judge, or, where there is no administrative judge, by the judge senior in service;

MARION COUNTY FAMILY AND CHILDREN FIRST COUNCIL
MARION COUNTY
Notes to the Financial Statements
For the Years Ended December 31, 2010 and 2009

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES – (Continued)

A. DESCRIPTION OF THE ENTITY – (Continued)

- h. 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 Board of County Commissioners of its determination at least biennially;
- i. 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;
- j. A representative of the municipal corporation with the largest population in the County;
- k. The President of the Board of County Commissioners, or an individual designated by the Board;
- l. A representative of the regional office of the Department of Youth Services;
- m. A representative of the County's Head Start agencies, as defined in Section 3301.31 of the Revised Code;
- n. 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
- o. A representative of a local nonprofit entity that funds, advocates, or provides services to children and families.

The County Council shall provide for the following:

- a. Referrals to the Cabinet Council of those children for whom the Council cannot provide adequate services.
- b. Development and implementation of a process that annually evaluates and prioritizes services, fills service gaps where possible, and invents new approaches to achieve better results for families and children;

MARION COUNTY FAMILY AND CHILDREN FIRST COUNCIL
MARION COUNTY
Notes to the Financial Statements
For the Years Ended December 31, 2010 and 2009

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES – (Continued)

A. DESCRIPTION OF THE ENTITY – (Continued)

- c. Participation 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”;
- d. Maintenance of an accountability system to monitor the County Council’s progress in achieving results for families and children; and
- e. Establishment of a mechanism to ensure ongoing input from a broad representation of families who are receiving services within the County system.

B. BASIS OF ACCOUNTING

The Council prepares its financial statements following the basis of accounting prescribed or permitted by the Auditor of State, which is similar to the cash receipts and disbursements basis of accounting. Receipts are recognized when received in cash rather than when earned, and disbursements are recognized when paid rather than when a liability is incurred. Budgetary presentations report budgetary expenditures when a commitment is made (i.e., when an encumbrance is approved).

The statements include adequate disclosure of material matters, as prescribed or permitted by the Auditor of State.

C. FUND ACCOUNTING

The Council maintains its accounting records in accordance with the principles of “Fund” accounting. Fund accounting is a concept developed to meet the needs of governmental entities in which legal or other restraints require the recording of specific receipts and disbursements. The transactions of each fund are reflected in a self-balancing group of accounts, an accounting entity, which stands separate from the activities reported in other funds.

MARION COUNTY FAMILY AND CHILDREN FIRST COUNCIL
MARION COUNTY
Notes to the Financial Statements
For the Years Ended December 31, 2010 and 2009

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - (Continued)

C. FUND ACCOUNTING – (Continued)

The restrictions associated with each class of funds are as follows:

Governmental Fund Types:

General Fund: The general operating fund of the Council. It is used to account for all financial resources except those required by law or contract to be accounted for in another fund.

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

- Help Me Grow Fund- This fund receives federal monies to provide families with services and support such as prenatal visits, newborn visits, ongoing home visits and support from other parents.
- Ohio Children’s Trust Fund- This fund receives grant monies to provide community based human services programs for child abuse and neglect prevention.

D. BUDGETARY PROCESS

The Council files an annual estimate of expenditures and revenue with Marion County, as required by Ohio law. This estimate is adopted by the Council and the Marion County Commissioners. The Council and County Commissioners approve any changes made to this estimate during the year. The County Commissioners ensure that the Council’s expenditures do not exceed appropriations.

E. PROPERTY, PLANT AND EQUIPMENT

Property, plant and equipment acquisitions are recorded as expenses when paid, rather than being capitalized.

F. ADMINISTRATIVE AGENT

The Marion County Board of County Commissioners is the designated administrative agent for the Council. The Marion County Auditor is the designated fiscal agent for the Council. The Council’s funds are maintained by the County in separate agency funds.

MARION COUNTY FAMILY AND CHILDREN FIRST COUNCIL
MARION COUNTY
Notes to the Financial Statements
For the Years Ended December 31, 2010 and 2009

2. EQUITY IN POOLED CASH AND CASH EQUIVALENTS

The Council's cash and investments are maintained by the Marion County Commissioners. The Ohio Revised Code prescribes allowable deposits and investments and the County is responsible for compliance. The carrying amount of cash at December 31 was as follows:

	<u>2010</u>	<u>2009</u>
Demand Deposits	<u>\$124,705</u>	<u>\$86,883</u>

All risks associated with such deposits are the responsibility of Marion County.

3. BUDGETARY ACTIVITY

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

<u>2010 Budgeted vs Actual Receipts</u>			
<u>Fund:</u>	<u>Budgeted</u> <u>Receipts</u>	<u>Actual</u> <u>Receipts</u>	<u>Variance</u>
General Fund	\$204,553	\$ 145,189	\$(59,364)
Special Revenue Funds	415,614	449,820	34,206

<u>2010 Budgeted vs Actual Budgetary Basis Expenditures</u>			
<u>Fund:</u>	<u>Appropriation</u> <u>Authority</u>	<u>Budgetary</u> <u>Expenditures</u>	<u>Variance</u>
General Fund	\$149,862	\$ 131,710	\$18,152
Special Revenue Funds	444,153	434,626	9,527

<u>2009 Budgeted vs Actual Receipts</u>			
<u>Fund:</u>	<u>Budgeted</u> <u>Receipts</u>	<u>Actual</u> <u>Receipts</u>	<u>Variance</u>
General Fund	\$195,662	\$ 190,532	\$5,130
Special Revenue Funds	554,237	460,961	(93,276)

<u>2009 Budgeted vs Actual Budgetary Basis Expenditures</u>			
<u>Fund:</u>	<u>Appropriation</u> <u>Authority</u>	<u>Budgetary</u> <u>Expenditures</u>	<u>Variance</u>
General Fund	\$198,059	\$ 160,932	\$37,127
Special Revenue Funds	602,954	472,146	130,808

MARION COUNTY FAMILY AND CHILDREN FIRST COUNCIL
MARION COUNTY
Notes to the Financial Statements
For the Years Ended December 31, 2010 and 2009

4. RISK MANAGEMENT

The Council is insured through the Marion County Commissioners for the following risks:

- Comprehensive property and general liability
- Valuable papers and records
- Errors and omissions

Settled claims have not exceeded this commercial coverage in any of the past three years, and there has been no significant reduction in coverage from the past fiscal year.

5. PRIOR PERIOD ADJUSTMENT

Due to an accounting error, the December 31, 2008 cash balances were incorrectly stated. The cash balances at January 1, 2009 were adjusted to correct the error. A summary of the cash balances as previously reported compared to the actual cash balances is as follows:

	General Fund	Special Revenue	Total
Previously Reported	<u>\$54,498</u>	<u>\$27,141</u>	<u>\$81,639</u>
Restated	<u>\$7,310</u>	<u>\$58,761</u>	<u>\$66,071</u>

6. CONTINGENT LIABILITES/SUBSEQUENT EVENTS

Management believes there are no pending claims or lawsuits.

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Charles E. Harris & Associates, Inc.
Certified Public Accountants

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

Marion County Family and Children First Council
Marion County
125 Executive Drive, Suite 100
Marion, Ohio 43302

To Members of the Council:

We have audited the financial statements of the Marion County Family and Children First Council (the Council), as of and for the years ended December 31, 2010 and 2009, and have issued our report thereon dated May 22, 2011. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States.

Internal Controls 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 auditing procedures for the purpose of expressing our opinions on the financial statements, but not for the purpose of opining on the effectiveness of the Council's internal control over financial reporting. Accordingly, we have not opined on the effectiveness of the Council's internal control over financial reporting.

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

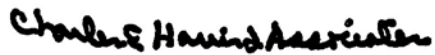
A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, when performing their assigned functions, to prevent, or detect and timely correct misstatements. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and timely corrected. We consider finding 2010-MARFC-01 as described in the accompanying Schedule of Audit Findings to be a material weakness.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the Council's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, grant agreements and other matters, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed an instance of noncompliance that is required to be reported under *Government Auditing Standards*, which is described in the accompanying Schedule of Audit Findings as item 2010-MARFC-01.

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

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

A handwritten signature in black ink that reads "Charles E. Harris" followed by a stylized flourish.

Charles E. Harris and Associates, Inc.

May 22, 2011

**MARION COUNTY FAMILY AND CHILDREN FIRST COUNCIL
MARION COUNTY, OHIO
SCHEDULE OF AUDIT FINDINGS
For the Years Ended December 31, 2010 and 2009**

FINDINGS RELATED TO THE FINANCIAL STATEMENTS REQUIRED TO BE REPORTED IN ACCORDANCE WITH GAGAS
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Finding Number 2010-MARFC-01 Material Weakness and Noncompliance Citation

Accounting Error

Ohio Admin. Code Section 117-2-02(A) provides that all local public offices should maintain an accounting system and accounting records sufficient to enable the public office to identify, assemble, analyze, classify, record and report its transactions, maintain accountability for the related assets, document compliance with finance-related legal and contractual requirements and prepare financial statements.

Contrary to this requirement the audit report cash balances at December 31, 2008 were overstated in the amount of \$15,568 due to an accounting error in the assembling of the financial statements by the former auditor.

We have proposed adjustments to the cash balances with which management has concurred and the accompanying financial statements have been adjusted accordingly.

We recommend that the Council implement procedures to ensure that bi-annual audit reports are reviewed by management prior to being filed with the Auditor of State.

Management's Response:

Marion County Family and Children First has had discussions with the former Auditor, Knox & Knox, and the Current Auditor, Charles E. Harris, in regards to the incorrectly stated cash balances for December 31, 2008. It is our belief that a clerical error occurred in the reporting of the December 31, 2008 cash balances by Knox and Knox. However, there was no adverse impact from the overstated balance as we continued to operate under the accurate accounting information provided by the Marion County Auditor.

In order to assure compliance with the Ohio Administrative Code 117-2-02 (A), we will verify audit findings with the internal financial records and county auditors records. We will incorporate a policy stating all audit findings will be reviewed prior to submission to the state auditor.

SCHEDULE OF PRIOR AUDIT FINDINGS

The prior audit report, for the years ended December 31, 2007 and 2008, reported no material citations or recommendations.

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Dave Yost • Auditor of State

MARION COUNTY FAMILY AND CHILDREN FIRST COUNCIL

MARION 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 9, 2011**