

Ohio Regional Council News

December 2009

www.ohioima.org

Ohio Council Board Meeting

Thursday, January 21, 2009

Time 4:30 pm

Teleconference Call

Dial in: 800-261-3225

Conference code: 2728906



In an effort to streamline the board meeting, I would like for each of you to put together your report for the meeting and email to Sandy Brenner at Sandra.brenner@basf.com by Friday, January 15th. She will put everyone's reports together distribute to you prior to the board meeting. This way, everyone will have an opportunity to review each report prior to the meeting.

In Memory of Josh Nanney

Josh Nanney, a former member of the IMA Board passed away. For those of you that knew Josh you may have know that he had been sick for awhile now. He was involved with IMA and the Student Committee 5-6 years ago. He was selected, as a student, to give the opening convocation at the Nashville Conference. Although his life was brief he made major accomplishments.

Joshua Travis Nanney, 28, Adams, TN, died Tuesday, November 24, 2009, at his residence. Josh graduated from Clarksville High School in 1999. He attended MTSU from '99 - '02 and graduated from Austin Peay University in 2004. Josh was an accountant with Ernst and Young. He was a member of the Institute of Management Accountants and the Young Republicans. While a student at the University of Akron School of Law, Josh was affectionately called "Mr. Law School." He was the First Year Evening Class Representative to the Student Bar Association '04-'05 (and to the applause of his classmates, established the Evening Class Snack Cart). As a second year law student, the student body elected Josh Student Bar Association President '05-'06. Josh also competed on the school's nationally ranked mock trial team in '05 -'06 and assisted the team in '07-'08. He received the Honorary Alumni Award for commitment and service to the University and surrounding community and then by unanimous recommendation of the law school faculty he received his Juris Doctorate Degree in October 2009. Online condolences may be made at neal-tarpley.com.

Chair's Corner



The Association for
Accountants and
Financial Professionals
in Business



I can't believe I'm writing a note in 2010. Where does the time go? I hope that each of you had a wonderful holiday season.

In December, 2009 IMA announced the restructuring of the CMA exam. The change was driven from market research with CFO's and accounting and financial professions. What was discovered was a competency gap in planning, analysis, control, and decision support at their organizations. The CPA exam does not test for these skills in depth nor do undergraduate accounting curricula cover management accounting topics in depth. The CMA exam should not be a competitor of the CPA but rather a complement.

The revised CMA curriculum is more focused and relevant to needs of today's finance and accounting area of planning, budgeting, analysis, risk management, internal controls and decision support. The move from 4 parts to 2 parts reflects this updated focus and relevance. IMA believes that by maintaining or even increasing the rigor and robustness of the new exam, this will increase demand for the Certified Management Accountants around the world. This is good for the profession; expand our global advocacy voice, and most importantly, increase individuals and organizational competence in protecting investors and in driving greater economic value.

At your local chapters it is important to communicate this change to your membership. Study Materials are being updated by vendors and should become available to membership based on the new testing format. You should become familiar with the new exam format so that you can promote the new examination format to your membership. You can find more information about the CMA certification program at www.imanet.org/certification.

Another change - we finally have a new Chapter Portal! All chapter board members should have access to this new portal. It is important that your chapter review the details in the portal to insure that all your history has been posted successfully. They have had a few missing details and are working on getting the system corrected. Please report any missing details to Christine Murray <mailto:cmurray@imanet.org>

The Student Leadership Conference this year was a huge success. The council was able to award grants to 17 Ohio students. A huge thank you from the ORC board goes to Kay Zekany for putting this program together. Outstanding! We have received many thank you notes and I wanted to share a few from some of the participants.

From Kris Parson – Ashland University (Canton Chapter)

I would like to thank the Ohio IMA Council for their support to students and faculty for the Leadership Conference. It is a wonderful experience for students and lays the groundwork for future IMA leaders. The council's support really does make a difference!

From Tina Daup – President AU IMA

I wanted to express a sincere thanks on behalf of the Ashland University IMA group for the financial support you provided for us to attend the IMA Student Conference in St. Louis. We had a wonderful time meeting students from other schools and many professionals, as well as strengthening the bond in our own group. We could not have attended this event without your help, and we greatly appreciate it. Thanks again.

Ashley Fitzgerald – University of Cincinnati

I would like to thank you for providing the ORC grant funding to assist me on my trip to St. Louis for the Student Leadership Conference. I would not have been able to take this opportunity without the funding and greatly appreciate your generosity.

While at the conference I attended many motivational sessions, including topics such as leadership and marketing yourself in a difficult economy. I also found the session on preparing for the CMA exam to be very informative. It is great to be part of an organization that is dedicated to assisting accounting professionals in advancing their careers. I would also like to recognize Dr. Zekany for her efforts in arranging our transportation and hotel accommodations. I enjoyed the trip and the opportunity to network with other students. I look forward to staying involved with the IMA.

The future of IMA is students. . our next program for students this year will be to award student scholarships. Robin Schade will be coordinating this program. You should look to see the details on the program shortly.

Finally, it's not too early to put a few dates on your calendar for upcoming events. The Annual Meonske Professional Development Conference is scheduled for Friday, April 30th. The annual LTW is scheduled for Saturday, May 8th.

Since our next board meeting is a teleconference, please email me your board reports no later than Friday, January 15th.

Sincerely,

**Sandy Brenner
ORC Chair**



Congratulations Ken Bechtol he was inducted to the SCMS Society on October 22, 2009 at the Ohio Council Meeting in Columbus.



**The IMA
Ohio Regional
Council
invites you**



*...the flavor of
Baltimore*

**“Come play by
the bay”
in 2010 !**

**Ohio Council Educational
Sessions/Seminars**

Annual Meonske Professional Development Conference
at Kent State – Friday, April 30th, 2010

“Come play by the bay!”

Leadership Training Workshop – May 8th, 2010

(in the spirit of the 2010 Annual Conference in Baltimore, MD)

Ohio Council Meetings

- Summer Meeting – Teleconference . . . Thursday, July 23, 2009
- Fall Meeting – Columbus. Thursday, October 22, 2009
- Winter Meeting - Teleconference . . Thursday, January 21, 2010
- Spring Meeting -TBD Friday, May 7th, 2010

***Ohio Council: Excellence Through Certification
and Continuing Education!!***

www.ohioima.org

National Calendar of Events

MEETING SCHEDULE

91st Annual Conference and Exposition

June 5 - 9 2010 Baltimore, MD

News from National

IMA Nominating Committee Announces Sandra B. Richtermeyer, Ph.D., CMA, CPA as Fiscal 2009-2010 Chair-Elect

IMA Nominating Committee Announces Sandra B. Richtermeyer, Ph.D., CMA, CPA as Fiscal 2009-2010 Chair-Elect

The Nominating Committee is pleased to announce Sandra B. Richtermeyer, Ph.D., CMA, CPA as Chair-Elect for IMA's fiscal 2009-2010.

Sandra is chair of the Department of Accountancy in the Williams College of Business at Xavier University in Cincinnati, Ohio. Her teaching interests are in the areas of managerial accounting, corporate governance, non-profit accounting, and information systems. Her research interests include technology enablement and enterprise systems, non-profit accounting, and professional issues for accountants. She works actively with a variety of professional organizations and is a frequent speaker for professional development programs on financial leadership, technology integration, and performance measurement. She has authored many articles in academic and practitioner publications.

Sandra currently serves on the IMA Board of Directors and has held several other volunteer roles with IMA. She served as chair of External and Member Relations Committee (2007-2008), chair of the IMA Foundation for Applied Research (2004-2006), Professor-in-Residence (2004-2007), and chair for the National Committee on Students (2002-2004). She was president of the Denver-Centennial Chapter from 2000-2001 and held several IMA leadership positions at the Chapter and Council level from 1995-2000. Sandra has also served on the boards of many nonprofit organizations and technology groups, including current service on the Microsoft Dynamics Academic Alliance Advisory Board.

Sandra received her Ph.D, MBA, and M.S. from the University of Colorado and her B.S. from the University of Wyoming.

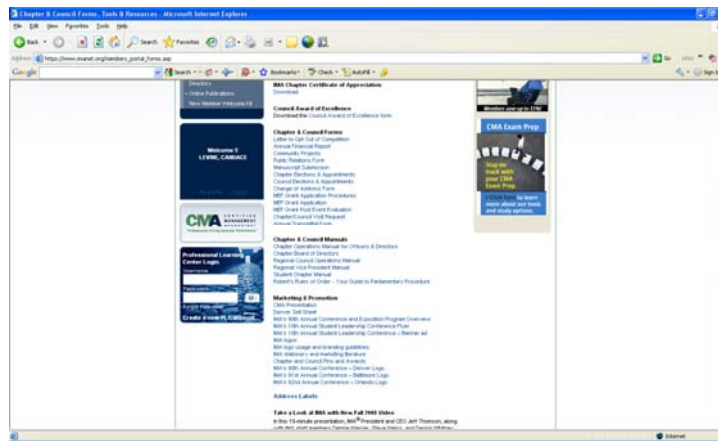
ACTION REQUIRED-CHAPTER LEADERS

Use of IMA and Chapter Logos

All Ohio Chapters are required to use the IMA branded logos prepared for your local chapter and on behalf of the organization on all communications and on your website. These changes are required to be in place for this reporting year.

Where do I find Logos?

Approved *IMA Logos* can be found by logging into the “Members Only” section. From there go to “Chapter & Council Forms, Tools & Resources” section and see “Marketing & Promotion.



Approved *Chapter Logos* are located on the Chapter Portal under “Our Chapter”. Important Note - Chapter Presidents designate those who can access the Chapter Portal, with a limit of eight individuals who can access the Chapter Portal. The passwords are reset each new Chapter Year –

delay in your



President's don't getting access to Board!!

- CincinnatiNorth
 - o Horizontal - 6 files, 571 KB total.
 - = IMA Cincinnati h.gif - 12702 bytes
 - = IMA Cincinnati h1c.png - 85511 bytes
 - = IMA Cincinnati h2c.png - 85927 bytes
 - = IMA Cincinnati h4c.png - 85963 bytes
 - = IMA Cincinnati h5c.png - 80082 bytes
 - = IMA Cincinnati hrb.jpg - 222952 bytes
 - o Vertical - 6 files, 584 KB total.
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 - = IMA Cincinnati v1c.png - 80911 bytes
 - = IMA Cincinnati v2c.png - 80609 bytes
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 - = IMA Cincinnati v5c.png - 81074 bytes
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The logo for the Certified Management Accountant (CMA) program, featuring the letters "CMA" in a green serif font with a registered trademark symbol.

*IMA's Certification for
Accountants and
Financial Professionals
in Business*

ICMA Announces Reorganization of Certified Management Accountant (CMA) Exam

Montvale, N.J., November 24, 2009 – The Institute of Certified Management Accountants (ICMA[®]), the certification division of the Institute of Management Accountants (IMA[®]), today announced a significant reorganization of its renowned Certified Management Accountant (CMA[®]) curriculum and examination format. The CMA exam, which continues to be a career-enhancing credential valued and sought by employers, will be updated next spring to align even more closely with the critical knowledge and skills accountants and financial professionals use every day.

By focusing specifically on a body of advanced accounting and financial knowledge, the program will now consist of two exam parts rather than four. The updated exam's subject matter places greater emphasis on the issues most critical to accountants and financial professionals in business, including financial planning, analysis, control and decision support.

“The new CMA program will maintain the rigor and relevance for which the CMA is highly regarded. At the same time, we have made changes to the program to adapt to the changing profession and the needs of today's business professionals,” said ICMA Senior Vice President Dennis Whitney.

With more than 30,000 CMA certificates awarded to date, the CMA program continues to demonstrate its value to professionals. In fact, according to IMA's 2008 Annual Salary Survey, members holding the CMA designation earned an average of 24 percent more in salary than their non-certified peers.

“We are confident the enhancements to the CMA program will ensure the credential's continued relevance and value in organizations around the world as the most appropriate designation for accountants and financial professionals working in business,” said Joseph A. Vincent, CMA, ICMA Board of Regents Chair.

In tandem with the introduction of the new CMA program, the association also introduced new IMA and CMA brand logos.

Enrollment in the new CMA program will begin in spring 2010. Candidates may take the new CMA examinations starting May 1, 2010. For more information about the CMA certification program, please visit www.imanet.org/certification.

About IMA®

With a worldwide network of about 60,000 professionals, IMA is the world's leading organization dedicated to supporting accountants and financial professionals in business. For more information about IMA, please visit www.imanet.org.

New CMA Program

On November 24th, the ICMA announced that they will be changing the CMA Exam from a four-part exam to a two-part exam in 2010. Both, Part 1 - Financial Planning, Performance and Control and Part 2 - Financial Decision Making will be 4 hours in length (3 hours for 100 multiple-choice questions and 1 hour for 2 essay questions).

Part 1 – Financial Planning, Performance and Control (Levels A, B, and C)

Planning, Budgeting and Forecasting (30%)

Performance Management (25%)

Cost Management (25%)

Internal Controls (15%)

Professional Ethics (5%)

Part 2 – Financial Decision Making (Levels A, B, and C)

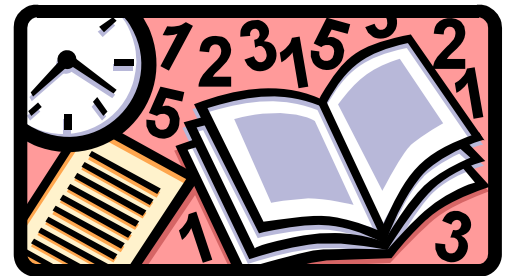
Financial Statement Analysis (25%)

Corporate Finance (25%)

Decision Analysis and Risk Management (25%)

Investment Decisions (20%)

Professional Ethics (5%)



According to the Institute of Certified Management Accountants (ICMA), which is the body that prepares the CMA exam, the new two-part exam was reformatted to more closely align with the knowledge, skills, and abilities that a management accountant or financial professional in business uses on the job today. The new exam specifically focuses on testing critical skills in the areas of financial planning, analysis, control, and decision support. Geared towards aiding in the employability and profitability of its certification holders, the new CMA exam will allow employers to more readily understand the applicability of the CMA to a corporate career path and allow the candidate to more efficiently demonstrate the skills evidenced by the CMA in the workplace.

The CMA designation, which continues to be a career-enhancing credential valued and sought by employers, will be updated next spring to align even more closely with the critical knowledge and skills that management accountants and financial professionals use every day.

Topics Removed:

1. Micro- and Macroeconomics
2. Comparative Advantage and Trade Barriers



3. Linear Programming and Critical Path Method
4. Development of U.S. Accounting Standards
5. GAAS Audit Reports
6. Information Technology
7. Accounting and Reporting under U.S. GAAP
8. Strategic Analysis of Industries
9. Strategic Marketing
10. Organizational Behavior

Topics **Added:**

1. COSO and PCAOB influence on internal control
2. Effects of foreign exchange, off-balance-sheet financing, IFRS, and fair value accounting on financial reporting and ratios
3. Enterprise risk management
4. Raising capital
5. Corporate restructuring
6. IMA's Statement on Management Accounting, "Values and Ethics: From Inception to Practice"
7. Corporate Responsibility for Ethical Behavior

In the past, the ICMA described three skill levels and designated which topics would be tested at which levels. The three levels were as follows:

Level A: Requiring the skill levels of knowledge and comprehension.

Level B: Requiring the skill levels of knowledge, comprehension, application, and analysis.

Level C: Requiring all six skill levels, knowledge, comprehension, application, analysis, synthesis, and evaluation.

On the new exam, ALL TOPICS WILL BE TESTED AT LEVEL "C".

Sample Question: I have already started taking the CMA under the current exam, what does this mean for me and do I need to start over?

Answer: Candidates in the current four-part program should continue to prepare for the exams in the current format.

If you do not pass all four examination parts of the current CMA program by the deadline, December 31, 2010, you will automatically be transferred into the new program.

Candidates who are new to the exam and have not begun their exam preparations can still take the four-part

exam if they wish to become certified sooner than the new two-part exam will be offered. They should attempt to pass Parts 1-3 in January/February and Part 4 in April. You will be finished with the CMA Exam before testing under the new format even begins in May 2010.

If you will not be able to complete all four parts by the end of April, or if you decided to stay in the fourpart program and didn't finish by December 31, 2009 follow the guidelines below:

Current Exam Part(s) Passed	Next Step	Reasons Why
Part 2	Part 2 of new exam	1 exam v. 3 exams 4 hours v. 9 hours of testing
Part 3	Part 1 of new exam	1 exam v. 3 exams 4 hours v. 10 hours of testing
2 and 3 (See Note)	Transition exam – Part T	4 (16) v. 6 (24) Essays 2 hours v. 3 hours of testing

Note: Completing Part 1 (Passed or Exempt) of the Current/Unchanged CMA Exam does not count towards any part or credit of any kind on the New CMA Exam. Candidates who have already passed or have been exempt from Part 1 should either complete Parts 2-4 of the Current/Unchanged Exam so they can get certified sooner, or choose from one of the other options listed above.

Alternatively, the four-part candidate can take Part 2 or 3 of the current/unchanged exam in January/February so when the new two-part exam in May needing only one part of the new exam to pass.

The deadline to complete the new CMA program for those transferring from the current program is February 28, 2013.

Visit the Gleim CMA Candidate Forum (<https://www.gleim.com/account/forum/cma/index.php>) regularly for updates as they become available.



The Association for
Accountants and
Financial Professionals
in Business

Announcing IMA's new CMA Learning System Version 3.0, an extensive set of study materials aligned with the new two-part exam format.

The CMALS Version 3.0 kit is a comprehensive self-study program that is both flexible and convenient. It includes textbooks, online practice tests, and additional resources that are directly related to the body of knowledge covered by the new CMA exam.

Order by January 31, 2010, with the code CMALSV3NEWK to save \$100 on the CMALS Version 3.0 kit, and begin your journey toward earning the CMA, the essential credential for accountants and financial professionals in business. To learn more visit www.cmals3.org



CMA Perspective Installment 24

So, you hold a CPA and you're asking "Why would I want to go to the trouble of getting another certification like the CMA?" The short answer is that the Certified Public Accountant and Certified Management Accountant are very different, and each is suited to a different area of accounting. If you work in a field that is primarily concerned with cost accounting or other type of management accounting the CMA is a more applicable certification for your career.

This in no way reduces the value of a CPA. It is certainly the most widely recognized accounting certification and has a well-deserved reputation for knowledge, competence and professionalism. In the fields of auditing, public accounting and tax practice it is certainly a pre-requisite for success.

For a management accounting professional the CPA is still good, but is not the best measure of the skills and knowledge required for management accounting. The CMA covers a broader and more integrative suite of knowledge that is a better indicator of the expertise required by management accountants. It also demonstrates a commitment to a very high ethical standard.

You owe it to yourself and your career to enhance your value as much as possible. The CMA certification is a great way to show your skills and professional dedication. This is true even if you are already a CPA.

News from Chapters



Akron Chapter

<http://akron.imanet.org/>

January 12th - Joint Meeting ASWA
"Federal, State and Local Tax Update"

January 20th
"Tax Update"

Canton Chapter

<http://canton.imanet.org/>

December 15th
"Power Excel"

January 19th
"IFRS Update"
"Tax Update"

Cincinnati North Chapter

<http://cincynorth.imanet.org/>

Cleveland Chapter

http://cleveland.imanet.org

January 26, 2010 Heather Ettinger from Sairport Asset Economic update for 2010

Cleveland East Chapter

<http://cleveast.imanet.org/>

January 18, 2010 Economic Forecast, Bruce McCain, Keybank

Dayton Chapter

<http://dayton.imanet.org/>

January 20, 2010: 5:30: State & Local Tax Update, William Hallmark, Deloitte & Touche LLC

6:30: "Is Dayton's Future Delinked from the National Future?" Richard Stock, Business Research Group

Lima Chapter

<http://lima.imanet.org>

Ohio Mid-Eastern Chapter

<http://pages.eohio.net/ima/>

Toledo Chapter

<http://toledo.imanet.org/>

West Central Chapter

<http://www.ohioima.org/westcen/westcen.html>

Social Networking for Accountants

The IMA recently announced its new LinkUp IMA site exclusively for IMA members. You can join groups of interest, create interest groups, post announcements, participate in forums and access a shared workspace.

Members can also visit the IMA's Job Connections page, view the IMA's national and international Events calendar.

Be sure to check it out and create a group for your chapter, today!

<http://www.imanet.org/linkupima/linkupima.asp>

Tax News 08-10-09

FOR MANY SMALL BUSINESSES, FALL FILING DEADLINE LOOMS FOR SPECIAL REFUND CLAIMS

August 13, 2009

Washington – IR-2009-072 – Time is running out for many small businesses wishing to take advantage of the expanded business loss carryback option included in this year's recover law, the Internal Revenue Service said today. Eligible individuals have until October 15, to choose this expanded carryback option. Eligible calendar-year corporations have until September 15.

This carryback provision offers small businesses that lost money in 2008 an excellent way to quickly get some much needed cash if they were profitable in previous years. This option is only available for a limited time, so small businesses should consider it carefully and act before it's too late.

Under the American Recovery and Reinvestment Act (ARRA), enacted in February, many small businesses that had expenses exceeding their income for 2008 can choose to carry the resulting loss back for up to five years, instead of the usual two. This means that a business that had a net operating loss (NOL) in 2008 could carry that loss as far back as tax-year 2003, rather than the usual 2006. Not only could this mean a special tax refund, but the refund could be larger, because the loss is being spread over as many as five tax years, rather than just two.

This option may be particularly helpful to any eligible small business with a large loss in 2008.

A small business that chooses this option can benefit by:

- Offsetting the loss against income earned in up to five prior tax years,**

- Getting a refund of taxes paid up to five years ago,**

- Using up part or all of the loss now, rather than waiting to claim it on future tax returns.**

Under ARRA, eligible taxpayers can choose to carry back a NOL arising in a taxable year beginning or ending in 2008 for three, four or five years instead of two. The option is available for an eligible small business (ESB) that has no more than an average of \$15 million in gross receipts over a three-year period ending with the tax year of the NOL. This choice may be made for only one tax year.

Most taxpayers still have time to choose this special carryback and get a refund. A calendar-year corporation that qualifies as an ESB must file a claim by September 15, 2009. For individuals, the deadline is October 15, 2009. This includes a sole proprietor that qualifies as an ESB, an individual partner in a partnership that qualified as an ESB and a shareholder in an S corporation that qualifies as an ESB. Deadlines vary for fiscal-year taxpayers, depending upon when their fiscal year ends and whether they are making the choice for the tax year that ends or begins in 2008.

Individuals can accelerate a refund by filing Form 1045, Application for a Tentative Refund. Similarly, corporations with NOLs may also accelerate a refund by using Form 1139, Corporation Application for Tentative Refund. Normally, refunds are issued within 45 days. These forms, along with answers to frequently-asked questions about this special carryback, and other details can be found on the IRS website.

**Ohio Regional Council (ORC) Officers
2009 - 2010 Board of Directors Nominations**

BOARD POSITION	NAME	PHONE / EMAIL	CHAPTER
Chairman	Sandy Brenner	216-839-7288 sandra.brenner@basf.com	Cleveland East
Regional Director	Stacey Stratis	937-259-7243 stacey.stratis@dplinc.com	Dayton
Vice Chair - Administration/Strategic Planning	Honey Wess	216-834-0700 honey_wess@yahoo.com	Cleveland
Chair Elect	Ginny Barker	- gbarker1129@yahoo.com	Dayton
Auditor	Laura Weisgarber	330-490-6830 weisgal@diebold.com	Canton
Past Chair - Executive & Nominating	Paul Myers	937-332-2304 paul.myers@itwfeg.com	Dayton
Historian	Wayne Maurer	937-327-7909 wmaurer@wittenberg.edu	Dayton
Secretary	Candy Levine	513-204-2786 clevine@medplus.com	Cincinnati North
Treasurer	Ginny Barker	937- gbarker1129@yahoo.com	Dayton
Director - Meetings and Chapter Services	Todd Daughenbaugh	614-849-1022 tdaughenbaugh@columbuslibrary.org	Columbus
Director of Annual Conference	Honey Wess	216-834-0700 honey_wess@yahoo.com	Cleveland
Vice Chair - Professional Development & Education	Dana Hetrick	216-433-2653 danielle.hetrick@nasa.gov	Cleveland
Program Chair - KSU Conference	Norm Meonske	330-672-1120 nmeonske@kent.edu	Akron
Co Chair Operations - KSU Conference	Nick Sucic	330-673-9511 x377 nsucic@davey.com	Akron
Associate Director - KSU Conference Operations	Ken Bechtol	330-673-9511 x 272 ken.bechtoll@davey.com	Akron
Director - ICMA	Steve Law	330-384-5758 stevelawNJ@hotmail.com	Akron
Director - Leadership Training	Cliff Scott	614-460-4790 cscott2@nisource.com	Columbus
Director - Academic Relations	Kay Zekany	(419) 772-2074 k-zekany@onu.edu	Lima
Director - Scholarships	Robin Schade	rcschade@mfcachat.com	Cleveland East
IRS Panel Liaison - South	Paul Bendik	937-226-0070	Dayton

		pbendik@cshco.com	
IRS Panel Liaison - North	Perry Somerville	330-869-0115 sai@raex.com	Canton
Vice Chair - Membership/ Marketing & Public Relations	Dean Hull	330-659-5930 dhull@aegl.net	Akron
Director - Information Technology	JoAnna Gleason	614-327-7761 jgleason@sbcglobal.net	Columbus
Director - Awards	Ginny Barker	937- gbarker1129@yahoo.com	Dayton
Vice Chair - Chapter Communications	Candy Levine	513-204-2786 clevine@medplus.com	Cincinnati North
Editor - ORC Newsletter	Carol Kuczer	216-755-5746 ckuczer@ddrc.com	Cleveland East
Council Appointed Representative			
Council Appointed Representative - Akron	Doug Rinerson	330-948-0144 x1310 D-Rinearson@knotbrake.com	
Council Appointed Representative - Canton	Pam Porubcansky	(330) 688-1188 porubcansky313@att.net	
Council Appointed Representative - Cincinnati North	Adam Schultz	(513) 573-4912 shultza@cintas.com	
Council Appointed Representative - Cleveland	Honey Wess	216-834-0700 honey_wess@yahoo.com	
Council Appointed Representative - Cleveland East	Vincent Pona	(440) 974-6343 ypona@millrose.com	
Council Appointed Representative - Columbus			
Council Appointed Representative - Dayton	Paul Myers	937-332-2304 paul.myers@itwfeg.com	
Council Appointed Representative - Lima	Judith Clark	(419) 998-3262 jclark@unoh.edu	
Council Appointed Representative - Ohio Mid Eastern	Polli Truman	330-204-1034 polli.truman@bmacpa.net	
Council Appointed Representative - Toledo	Kathleen Fitzpatrick	(419) 530-3163 kgfitzpatrick@bex.net	