

Form 5500 Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation	Annual Return/Report of Employee Benefit Plan This form is required to be filed for employee benefit plans under sections 104 and 4065 of the Employee Retirement Income Security Act of 1974 (ERISA) and sections 6047(e), and 6058(a) of the Internal Revenue Code (the Code). ▶ Complete all entries in accordance with the instructions to the Form 5500.	OMB Nos. 1210-0110 1210-0089 2010 This Form is Open to Public Inspection
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Part I	Annual Report Identification Information		
For calendar plan year 2010 or fiscal plan year beginning <u>01/01/2010</u> and ending <u>12/31/2010</u>			
A This return/report is for:	☐ a multiemployer plan;	☐ a multiple-employer plan; or	
	☒ a single-employer plan;	☐ a DFE (specify) ____	
B This return/report is:	☐ the first return/report;	☐ the final return/report;	
	☐ an amended return/report;	☐ a short plan year return/report (less than 12 months).	
C If the plan is a collectively-bargained plan, check here.	▶ ☒		
D Check box if filing under:	☐ Form 5558;	☐ automatic extension;	☐ the DFVC program;
	☐ special extension (enter description)		

Part II	Basic Plan Information —enter all requested information		
1a Name of plan	<u>COLUMBUS AREA, INC. MONEY PURCHASE PLAN FOR UNION EMPLOYEES</u>	1b Three-digit plan number (PN) ▶	<u>001</u>
		1c Effective date of plan	<u>10/01/1972</u>
2a Plan sponsor's name and address (employer, if for a single-employer plan) (Address should include room or suite no.)			
<u>COLUMBUS AREA, INC.</u>			
<u>1515 E. BROAD STREET</u> <u>COLUMBUS, OH 43205</u>			
	2b Employer Identification Number (EIN)	<u>31-0733984</u>	
	2c Sponsor's telephone number	<u>614-252-0711</u>	
	2d Business code (see instructions)	<u>621420</u>	

Caution: A penalty for the late or incomplete filing of this return/report will be assessed unless reasonable cause is established.

Under penalties of perjury and other penalties set forth in the instructions, I declare that I have examined this return/report, including accompanying schedules, statements and attachments, as well as the electronic version of this return/report, and to the best of my knowledge and belief, it is true, correct, and complete.

SIGN HERE	Filed with authorized/valid electronic signature.	07/22/2011	CASSANDRA A. ELLIS
	Signature of plan administrator	Date	Enter name of individual signing as plan administrator
SIGN HERE	Filed with authorized/valid electronic signature.	07/22/2011	CASSANDRA A. ELLIS
	Signature of employer/plan sponsor	Date	Enter name of individual signing as employer or plan sponsor
SIGN HERE			
	Signature of DFE	Date	Enter name of individual signing as DFE

For Paperwork Reduction Act Notice and OMB Control Numbers, see the instructions for Form 5500.

Form 5500 (2010)
v.092307.1

3a Plan administrator's name and address (if same as plan sponsor, enter "Same") COLUMBUS AREA, INC. 1515 E. BROAD STREET COLUMBUS, OH 43205	3b Administrator's EIN 31-0733984 3c Administrator's telephone number 614-252-0711
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4 If the name and/or EIN of the plan sponsor has changed since the last return/report filed for this plan, enter the name, EIN and the plan number from the last return/report: a Sponsor's name	4b EIN 4c PN
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5 Total number of participants at the beginning of the plan year	5	161
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6 Number of participants as of the end of the plan year (welfare plans complete only lines 6a , 6b , 6c , and 6d).		
a Active participants.....	6a	76
b Retired or separated participants receiving benefits.....	6b	0
c Other retired or separated participants entitled to future benefits.....	6c	78
d Subtotal. Add lines 6a , 6b , and 6c	6d	154
e Deceased participants whose beneficiaries are receiving or are entitled to receive benefits.....	6e	1
f Total. Add lines 6d and 6e	6f	155
g Number of participants with account balances as of the end of the plan year (only defined contribution plans complete this item).....	6g	109
h Number of participants that terminated employment during the plan year with accrued benefits that were less than 100% vested.....	6h	0

7 Enter the total number of employers obligated to contribute to the plan (only multiemployer plans complete this item)	7	
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8a If the plan provides pension benefits, enter the applicable pension feature codes from the List of Plan Characteristic Codes in the instructions:
 2C 2K 3D

b If the plan provides welfare benefits, enter the applicable welfare feature codes from the List of Plan Characteristic Codes in the instructions:

9a Plan funding arrangement (check all that apply) (1) ☐ Insurance (2) ☐ Code section 412(e)(3) insurance contracts (3) ☒ Trust (4) ☐ General assets of the sponsor	9b Plan benefit arrangement (check all that apply) (1) ☐ Insurance (2) ☐ Code section 412(e)(3) insurance contracts (3) ☒ Trust (4) ☐ General assets of the sponsor
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10 Check all applicable boxes in 10a and 10b to indicate which schedules are attached, and, where indicated, enter the number attached. (See instructions)

a Pension Schedules

- (1) ☒ **R** (Retirement Plan Information)
 (2) ☐ **MB** (Multiemployer Defined Benefit Plan and Certain Money Purchase Plan Actuarial Information) - signed by the plan actuary
 (3) ☐ **SB** (Single-Employer Defined Benefit Plan Actuarial Information) - signed by the plan actuary

b General Schedules

- (1) ☒ **H** (Financial Information)
 (2) ☐ **I** (Financial Information – Small Plan)
 (3) ☐ **A** (Insurance Information)
 (4) ☒ **C** (Service Provider Information)
 (5) ☐ **D** (DFE/Participating Plan Information)
 (6) ☐ **G** (Financial Transaction Schedules)

SCHEDULE C (Form 5500) Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation	Service Provider Information This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA). ▶ File as an attachment to Form 5500.	OMB No. 1210-0110
		2010
		This Form is Open to Public Inspection.
For calendar plan year 2010 or fiscal plan year beginning 01/01/2010 and ending 12/31/2010		
A Name of plan COLUMBUS AREA, INC. MONEY PURCHASE PLAN FOR UNION EMPLOYEES	B Three-digit plan number (PN) ▶	001
C Plan sponsor's name as shown on line 2a of Form 5500 COLUMBUS AREA, INC.	D Employer Identification Number (EIN) 31-0733984	

Part I	Service Provider Information (see instructions)
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You must complete this Part, in accordance with the instructions, to report the information required for **each person** who received, directly or indirectly, \$5,000 or more in total compensation (i.e., money or anything else of monetary value) in connection with services rendered to the plan or the person's position with the plan during the plan year. If a person received **only** eligible indirect compensation for which the plan received the required disclosures, you are required to answer line 1 but are not required to include that person when completing the remainder of this Part.

1 Information on Persons Receiving Only Eligible Indirect Compensation

- a** Check "Yes" or "No" to indicate whether you are excluding a person from the remainder of this Part because they received only eligible indirect compensation for which the plan received the required disclosures (see instructions for definitions and conditions)..... ☐ Yes ☐ No
- b** If you answered line 1a "Yes," enter the name and EIN or address of each person providing the required disclosures for the service providers who received only eligible indirect compensation. Complete as many entries as needed (see instructions).

(b) Enter name and EIN or address of person who provided you disclosures on eligible indirect compensation	
PNC INSTITUTIONAL INVESTMENTS	MAIL STOP B7-YB13-13-2 1900 E. 9TH STREET CLEVELAND, OH 44114
25-1211909	

(b) Enter name and EIN or address of person who provided you disclosure on eligible indirect compensation
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2. Information on Other Service Providers Receiving Direct or Indirect Compensation. Except for those persons for whom you answered "yes" to line 1a above, complete as many entries as needed to list each person receiving, directly or indirectly, \$5,000 or more in total compensation (i.e., money or anything else of value) in connection with services rendered to the plan or their position with the plan during the plan year. (See instructions).

(a) Enter name and EIN or address (see instructions)

(b) Service Code(s)	(c) Relationship to employer, employee organization, or person known to be a party-in-interest	(d) Enter direct compensation paid by the plan. If none, enter -0-.	(e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	(f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	(g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	(h) Did the service provider give you a formula instead of an amount or estimated amount?
			Yes ☐ No ☐	Yes ☐ No ☐		Yes ☐ No ☐

(a) Enter name and EIN or address (see instructions)

(b) Service Code(s)	(c) Relationship to employer, employee organization, or person known to be a party-in-interest	(d) Enter direct compensation paid by the plan. If none, enter -0-.	(e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	(f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	(g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	(h) Did the service provider give you a formula instead of an amount or estimated amount?
			Yes ☐ No ☐	Yes ☐ No ☐		Yes ☐ No ☐

(a) Enter name and EIN or address (see instructions)

(b) Service Code(s)	(c) Relationship to employer, employee organization, or person known to be a party-in-interest	(d) Enter direct compensation paid by the plan. If none, enter -0-.	(e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	(f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	(g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	(h) Did the service provider give you a formula instead of an amount or estimated amount?
			Yes ☐ No ☐	Yes ☐ No ☐		Yes ☐ No ☐

(a) Enter name and EIN or address (see instructions)

(b) Service Code(s)	(c) Relationship to employer, employee organization, or person known to be a party-in-interest	(d) Enter direct compensation paid by the plan. If none, enter -0-.	(e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	(f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	(g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	(h) Did the service provider give you a formula instead of an amount or estimated amount?
			Yes ☐ No ☐	Yes ☐ No ☐		Yes ☐ No ☐

(a) Enter name and EIN or address (see instructions)

(b) Service Code(s)	(c) Relationship to employer, employee organization, or person known to be a party-in-interest	(d) Enter direct compensation paid by the plan. If none, enter -0-.	(e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	(f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	(g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	(h) Did the service provider give you a formula instead of an amount or estimated amount?
			Yes ☐ No ☐	Yes ☐ No ☐		Yes ☐ No ☐

(a) Enter name and EIN or address (see instructions)

(b) Service Code(s)	(c) Relationship to employer, employee organization, or person known to be a party-in-interest	(d) Enter direct compensation paid by the plan. If none, enter -0-.	(e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	(f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	(g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	(h) Did the service provider give you a formula instead of an amount or estimated amount?
			Yes ☐ No ☐	Yes ☐ No ☐		Yes ☐ No ☐

Part I Service Provider Information (continued)

3 If you reported on line 2 receipt of indirect compensation, other than eligible indirect compensation, by a service provider, and the service provider is a fiduciary or provides contract administrator, consulting, custodial, investment advisory, investment management, broker, or recordkeeping services, answer the following questions for (a) each source from whom the service provider received \$1,000 or more in indirect compensation and (b) each source for whom the service provider gave you a formula used to determine the indirect compensation instead of an amount or estimated amount of the indirect compensation. Complete as many entries as needed to report the required information for each source.

(a) Enter service provider name as it appears on line 2	(b) Service Codes (see instructions)	(c) Enter amount of indirect compensation

(d) Enter name and EIN (address) of source of indirect compensation	(e) Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.

(a) Enter service provider name as it appears on line 2	(b) Service Codes (see instructions)	(c) Enter amount of indirect compensation

(d) Enter name and EIN (address) of source of indirect compensation	(e) Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.

(a) Enter service provider name as it appears on line 2	(b) Service Codes (see instructions)	(c) Enter amount of indirect compensation

(d) Enter name and EIN (address) of source of indirect compensation	(e) Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.

Part II Service Providers Who Fail or Refuse to Provide Information

4 Provide, to the extent possible, the following information for each service provider who failed or refused to provide the information necessary to complete this Schedule.

(a) Enter name and EIN or address of service provider (see instructions)	(b) Nature of Service Code(s)	(c) Describe the information that the service provider failed or refused to provide
(a) Enter name and EIN or address of service provider (see instructions)	(b) Nature of Service Code(s)	(c) Describe the information that the service provider failed or refused to provide
(a) Enter name and EIN or address of service provider (see instructions)	(b) Nature of Service Code(s)	(c) Describe the information that the service provider failed or refused to provide
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(a) Enter name and EIN or address of service provider (see instructions)	(b) Nature of Service Code(s)	(c) Describe the information that the service provider failed or refused to provide
(a) Enter name and EIN or address of service provider (see instructions)	(b) Nature of Service Code(s)	(c) Describe the information that the service provider failed or refused to provide

Part III **Termination Information on Accountants and Enrolled Actuaries (see instructions)**
(complete as many entries as needed)

a Name:	b EIN:
c Position:	
d Address:	e Telephone:

Explanation:

a Name:	b EIN:
c Position:	
d Address:	e Telephone:

Explanation:

a Name:	b EIN:
c Position:	
d Address:	e Telephone:

Explanation:

a Name:	b EIN;
c Position:	
d Address:	e Telephone:

Explanation:

a Name:	b EIN;
c Position:	
d Address:	e Telephone:

Explanation:

SCHEDULE H (Form 5500) Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation	Financial Information This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA), and section 6058(a) of the Internal Revenue Code (the Code). ► File as an attachment to Form 5500.	OMB No. 1210-0110
		2010
		This Form is Open to Public Inspection

For calendar plan year 2010 or fiscal plan year beginning **01/01/2010** and ending **12/31/2010**

A Name of plan COLUMBUS AREA, INC. MONEY PURCHASE PLAN FOR UNION EMPLOYEES	B Three-digit plan number (PN) ►	001
C Plan sponsor's name as shown on line 2a of Form 5500 COLUMBUS AREA, INC.		
D Employer Identification Number (EIN) 31-0733984		

Part I	Asset and Liability Statement
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1 Current value of plan assets and liabilities at the beginning and end of the plan year. Combine the value of plan assets held in more than one trust. Report the value of the plan's interest in a commingled fund containing the assets of more than one plan on a line-by-line basis unless the value is reportable on lines 1c(9) through 1c(14). Do not enter the value of that portion of an insurance contract which guarantees, during this plan year, to pay a specific dollar benefit at a future date. **Round off amounts to the nearest dollar.** MTIAs, CCTs, PSAs, and 103-12 IEs do not complete lines 1b(1), 1b(2), 1c(8), 1g, 1h, and 1i. CCTs, PSAs, and 103-12 IEs also do not complete lines 1d and 1e. See instructions.

Assets		(a) Beginning of Year	(b) End of Year
a Total noninterest-bearing cash	1a		-6282
b Receivables (less allowance for doubtful accounts):			
(1) Employer contributions	1b(1)	66710	60965
(2) Participant contributions	1b(2)	2243	4954
(3) Other.....	1b(3)	1789	2003
c General investments:			
(1) Interest-bearing cash (include money market accounts & certificates of deposit)	1c(1)	41467	
(2) U.S. Government securities.....	1c(2)		
(3) Corporate debt instruments (other than employer securities):			
(A) Preferred	1c(3)(A)		
(B) All other.....	1c(3)(B)		
(4) Corporate stocks (other than employer securities):			
(A) Preferred	1c(4)(A)		
(B) Common	1c(4)(B)		
(5) Partnership/joint venture interests	1c(5)		
(6) Real estate (other than employer real property)	1c(6)		
(7) Loans (other than to participants)	1c(7)		
(8) Participant loans	1c(8)		
(9) Value of interest in common/collective trusts.....	1c(9)		
(10) Value of interest in pooled separate accounts.....	1c(10)		
(11) Value of interest in master trust investment accounts	1c(11)		
(12) Value of interest in 103-12 investment entities	1c(12)		
(13) Value of interest in registered investment companies (e.g., mutual funds).....	1c(13)	1335584	1573214
(14) Value of funds held in insurance company general account (unallocated contracts).....	1c(14)		
(15) Other	1c(15)		

1d Employer-related investments:

		(a) Beginning of Year	(b) End of Year
(1) Employer securities	1d(1)		
(2) Employer real property	1d(2)		
e Buildings and other property used in plan operation	1e		
f Total assets (add all amounts in lines 1a through 1e)	1f	1447793	1634854

Liabilities

g Benefit claims payable	1g		
h Operating payables	1h		
i Acquisition indebtedness	1i		
j Other liabilities	1j		200
k Total liabilities (add all amounts in lines 1g through 1j)	1k	0	200

Net Assets

l Net assets (subtract line 1k from line 1f)	1l	1447793	1634654
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Part II Income and Expense Statement

2 Plan income, expenses, and changes in net assets for the year. Include all income and expenses of the plan, including any trust(s) or separately maintained fund(s) and any payments/receipts to/from insurance carriers. Round off amounts to the nearest dollar. MTIAs, CCTs, PSAs, and 103-12 IEs do not complete lines 2a, 2b(1)(E), 2e, 2f, and 2g.

Income**a Contributions:**

		(a) Amount	(b) Total
(1) Received or receivable in cash from: (A) Employers	2a(1)(A)	60965	
(B) Participants	2a(1)(B)	56466	
(C) Others (including rollovers)	2a(1)(C)		
(2) Noncash contributions	2a(2)		
(3) Total contributions. Add lines 2a(1)(A) , (B) , (C) , and line 2a(2)	2a(3)		117431

b Earnings on investments:**(1) Interest:**

(A) Interest-bearing cash (including money market accounts and certificates of deposit)	2b(1)(A)	79	
(B) U.S. Government securities	2b(1)(B)		
(C) Corporate debt instruments	2b(1)(C)		
(D) Loans (other than to participants)	2b(1)(D)		
(E) Participant loans	2b(1)(E)		
(F) Other	2b(1)(F)		
(G) Total interest. Add lines 2b(1)(A) through (F)	2b(1)(G)		79

(2) Dividends: (A) Preferred stock	2b(2)(A)		
(B) Common stock	2b(2)(B)		
(C) Registered investment company shares (e.g. mutual funds)	2b(2)(C)		
(D) Total dividends. Add lines 2b(2)(A) , (B) , and (C)	2b(2)(D)		0

(3) Rents	2b(3)		
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(4) Net gain (loss) on sale of assets: (A) Aggregate proceeds	2b(4)(A)		
(B) Aggregate carrying amount (see instructions)	2b(4)(B)		
(C) Subtract line 2b(4)(B) from line 2b(4)(A) and enter result	2b(4)(C)		0

		(a) Amount	(b) Total
2b (5) Unrealized appreciation (depreciation) of assets: (A) Real estate.....	2b(5)(A)		
(B) Other	2b(5)(B)		
(C) Total unrealized appreciation of assets. Add lines 2b(5)(A) and (B)	2b(5)(C)		0
(6) Net investment gain (loss) from common/collective trusts	2b(6)		
(7) Net investment gain (loss) from pooled separate accounts	2b(7)		
(8) Net investment gain (loss) from master trust investment accounts	2b(8)		
(9) Net investment gain (loss) from 103-12 investment entities	2b(9)		
(10) Net investment gain (loss) from registered investment companies (e.g., mutual funds).....	2b(10)		152268
c Other income.....	2c		
d Total income. Add all income amounts in column (b) and enter total.....	2d		269778

Expenses

e Benefit payment and payments to provide benefits:			
(1) Directly to participants or beneficiaries, including direct rollovers	2e(1)	83070	
(2) To insurance carriers for the provision of benefits	2e(2)		
(3) Other	2e(3)		
(4) Total benefit payments. Add lines 2e(1) through (3)	2e(4)		83070
f Corrective distributions (see instructions)	2f		
g Certain deemed distributions of participant loans (see instructions).....	2g		
h Interest expense.....	2h		
i Administrative expenses: (1) Professional fees	2i(1)		
(2) Contract administrator fees	2i(2)		
(3) Investment advisory and management fees	2i(3)	-153	
(4) Other	2i(4)		
(5) Total administrative expenses. Add lines 2i(1) through (4)	2i(5)		-153
j Total expenses. Add all expense amounts in column (b) and enter total.....	2j		82917

Net Income and Reconciliation

k Net income (loss). Subtract line 2j from line 2d	2k		186861
l Transfers of assets:			
(1) To this plan.....	2l(1)		
(2) From this plan	2l(2)		

Part III Accountant's Opinion

3 Complete lines 3a through 3c if the opinion of an independent qualified public accountant is attached to this Form 5500. Complete line 3d if an opinion is not attached.

a The attached opinion of an independent qualified public accountant for this plan is (see instructions):

(1) ☐ Unqualified (2) ☐ Qualified (3) ☒ Disclaimer (4) ☐ Adverse

b Did the accountant perform a limited scope audit pursuant to 29 CFR 2520.103-8 and/or 103-12(d)? ☒ Yes ☐ No

c Enter the name and EIN of the accountant (or accounting firm) below:

(1) Name: **PARMS & COMPANY, LLC**

(2) EIN: **01-0548473**

d The opinion of an independent qualified public accountant is **not attached** because:

(1) ☐ This form is filed for a CCT, PSA, or MTIA. (2) ☐ It will be attached to the next Form 5500 pursuant to 29 CFR 2520.104-50.

Part IV Compliance Questions

- 4** CCTs and PSAs do not complete Part IV. MTIAs, 103-12 IEs, and GIAs do not complete 4a, 4e, 4f, 4g, 4h, 4k, 4m, 4n, or 5. 103-12 IEs also do not complete 4j and 4l. MTIAs also do not complete 4l.

During the plan year:

	Yes	No	Amount
a Was there a failure to transmit to the plan any participant contributions within the time period described in 29 CFR 2510.3-102? Continue to answer "Yes" for any prior year failures until fully corrected. (See instructions and DOL's Voluntary Fiduciary Correction Program.).....	☒	☐	916
b Were any loans by the plan or fixed income obligations due the plan in default as of the close of the plan year or classified during the year as uncollectible? Disregard participant loans secured by participant's account balance. (Attach Schedule G (Form 5500) Part I if "Yes" is checked.).....	☐	☒	
c Were any leases to which the plan was a party in default or classified during the year as uncollectible? (Attach Schedule G (Form 5500) Part II if "Yes" is checked.)	☐	☒	
d Were there any nonexempt transactions with any party-in-interest? (Do not include transactions reported on line 4a. Attach Schedule G (Form 5500) Part III if "Yes" is checked.).....	☐	☒	
e Was this plan covered by a fidelity bond?.....	☒	☐	500000
f Did the plan have a loss, whether or not reimbursed by the plan's fidelity bond, that was caused by fraud or dishonesty?	☐	☒	
g Did the plan hold any assets whose current value was neither readily determinable on an established market nor set by an independent third party appraiser?	☐	☒	
h Did the plan receive any noncash contributions whose value was neither readily determinable on an established market nor set by an independent third party appraiser?	☐	☒	
i Did the plan have assets held for investment? (Attach schedule(s) of assets if "Yes" is checked, and see instructions for format requirements.).....	☒	☐	
j Were any plan transactions or series of transactions in excess of 5% of the current value of plan assets? (Attach schedule of transactions if "Yes" is checked, and see instructions for format requirements.).....	☒	☐	
k Were all the plan assets either distributed to participants or beneficiaries, transferred to another plan, or brought under the control of the PBGC?.....	☐	☒	
l Has the plan failed to provide any benefit when due under the plan?	☐	☒	
m If this is an individual account plan, was there a blackout period? (See instructions and 29 CFR 2520.101-3.).....	☐	☒	
n If 4m was answered "Yes," check the "Yes" box if you either provided the required notice or one of the exceptions to providing the notice applied under 29 CFR 2520.101-3.	☐	☐	

- 5a** Has a resolution to terminate the plan been adopted during the plan year or any prior plan year?
If yes, enter the amount of any plan assets that reverted to the employer this year ☐ Yes ☒ No Amount:

- 5b** If, during this plan year, any assets or liabilities were transferred from this plan to another plan(s), identify the plan(s) to which assets or liabilities were transferred. (See instructions.)

5b(1) Name of plan(s)	5b(2) EIN(s)	5b(3) PN(s)

SCHEDULE R (Form 5500) Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation	Retirement Plan Information This schedule is required to be filed under section 104 and 4065 of the Employee Retirement Income Security Act of 1974 (ERISA) and section 6058(a) of the Internal Revenue Code (the Code). ▶ File as an attachment to Form 5500.	OMB No. 1210-0110 2010 This Form is Open to Public Inspection.
---	--	--

For calendar plan year 2010 or fiscal plan year beginning 01/01/2010 and ending 12/31/2010

A Name of plan <u>COLUMBUS AREA, INC. MONEY PURCHASE PLAN FOR UNION EMPLOYEES</u>	B Three-digit plan number (PN) ▶ <u>001</u>
C Plan sponsor's name as shown on line 2a of Form 5500 <u>COLUMBUS AREA, INC.</u>	D Employer Identification Number (EIN) <u>31-0733984</u>

Part I	Distributions
---------------	----------------------

All references to distributions relate only to payments of benefits during the plan year.

1 Total value of distributions paid in property other than in cash or the forms of property specified in the instructions.....	1
2 Enter the EIN(s) of payor(s) who paid benefits on behalf of the plan to participants or beneficiaries during the year (if more than two, enter EINs of the two payors who paid the greatest dollar amounts of benefits): EIN(s): <u>31-1289474</u>	
Profit-sharing plans, ESOPs, and stock bonus plans, skip line 3.	
3 Number of participants (living or deceased) whose benefits were distributed in a single sum, during the plan year.....	3

Part II	Funding Information (If the plan is not subject to the minimum funding requirements of section 412 of the Internal Revenue Code or ERISA section 302, skip this Part)
----------------	--

4 Is the plan administrator making an election under Code section 412(d)(2) or ERISA section 302(d)(2)?.....	☐ Yes	☒ No	☐ N/A
If the plan is a defined benefit plan, go to line 8.			
5 If a waiver of the minimum funding standard for a prior year is being amortized in this plan year, see instructions and enter the date of the ruling letter granting the waiver. Date: Month _____ Day _____ Year _____ If you completed line 5, complete lines 3, 9, and 10 of Schedule MB and do not complete the remainder of this schedule.			
6 a Enter the minimum required contribution for this plan year	6a	<u>60965</u>	
b Enter the amount contributed by the employer to the plan for this plan year	6b	<u>60965</u>	
c Subtract the amount in line 6b from the amount in line 6a. Enter the result (enter a minus sign to the left of a negative amount).....	6c	<u>0</u>	
If you completed line 6c, skip lines 8 and 9.			
7 Will the minimum funding amount reported on line 6c be met by the funding deadline?	☐ Yes	☐ No	☐ N/A
8 If a change in actuarial cost method was made for this plan year pursuant to a revenue procedure providing automatic approval for the change or a class ruling letter, does the plan sponsor or plan administrator agree with the change?.....	☐ Yes	☐ No	☐ N/A

Part III	Amendments
-----------------	-------------------

9 If this is a defined benefit pension plan, were any amendments adopted during this plan year that increased or decreased the value of benefits? If yes, check the appropriate box(es). If no, check the "No" box.....	☐ Increase	☐ Decrease	☐ Both	☐ No
--	-----------------------------------	-----------------------------------	-------------------------------	-----------------------------

Part IV	ESOPs (see instructions). If this is not a plan described under Section 409(a) or 4975(e)(7) of the Internal Revenue Code, skip this Part.
----------------	---

10 Were unallocated employer securities or proceeds from the sale of unallocated securities used to repay any exempt loan?.....	☐ Yes	☐ No
11 a Does the ESOP hold any preferred stock?	☐ Yes	☐ No
b If the ESOP has an outstanding exempt loan with the employer as lender, is such loan part of a "back-to-back" loan? (See instructions for definition of "back-to-back" loan.)	☐ Yes	☐ No
12 Does the ESOP hold any stock that is not readily tradable on an established securities market?	☐ Yes	☐ No

For Paperwork Reduction Act Notice and OMB Control Numbers, see the instructions for Form 5500.

Schedule R (Form 5500) 2010
v.092308.1

Part V Additional Information for Multiemployer Defined Benefit Pension Plans

13 Enter the following information for each employer that contributed more than 5% of total contributions to the plan during the plan year (measured in dollars). See instructions. *Complete as many entries as needed to report all applicable employers.*

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

d Date collective bargaining agreement expires (If employer contributes under more than one collective bargaining agreement, check box ☐ and see instructions regarding required attachment. Otherwise, enter the applicable date.) Month Day Year

e Contribution rate information (If more than one rate applies, check this box ☐ and see instructions regarding required attachment. Otherwise, complete items 13e(1) and 13e(2).)

(1) Contribution rate (in dollars and cents)

(2) Base unit measure: ☐ Hourly ☐ Weekly ☐ Unit of production ☐ Other (specify):

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

d Date collective bargaining agreement expires (If employer contributes under more than one collective bargaining agreement, check box ☐ and see instructions regarding required attachment. Otherwise, enter the applicable date.) Month Day Year

e Contribution rate information (If more than one rate applies, check this box ☐ and see instructions regarding required attachment. Otherwise, complete items 13e(1) and 13e(2).)

(1) Contribution rate (in dollars and cents)

(2) Base unit measure: ☐ Hourly ☐ Weekly ☐ Unit of production ☐ Other (specify):

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

d Date collective bargaining agreement expires (If employer contributes under more than one collective bargaining agreement, check box ☐ and see instructions regarding required attachment. Otherwise, enter the applicable date.) Month Day Year

e Contribution rate information (If more than one rate applies, check this box ☐ and see instructions regarding required attachment. Otherwise, complete items 13e(1) and 13e(2).)

(1) Contribution rate (in dollars and cents)

(2) Base unit measure: ☐ Hourly ☐ Weekly ☐ Unit of production ☐ Other (specify):

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

d Date collective bargaining agreement expires (If employer contributes under more than one collective bargaining agreement, check box ☐ and see instructions regarding required attachment. Otherwise, enter the applicable date.) Month Day Year

e Contribution rate information (If more than one rate applies, check this box ☐ and see instructions regarding required attachment. Otherwise, complete items 13e(1) and 13e(2).)

(1) Contribution rate (in dollars and cents)

(2) Base unit measure: ☐ Hourly ☐ Weekly ☐ Unit of production ☐ Other (specify):

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

d Date collective bargaining agreement expires (If employer contributes under more than one collective bargaining agreement, check box ☐ and see instructions regarding required attachment. Otherwise, enter the applicable date.) Month Day Year

e Contribution rate information (If more than one rate applies, check this box ☐ and see instructions regarding required attachment. Otherwise, complete items 13e(1) and 13e(2).)

(1) Contribution rate (in dollars and cents)

(2) Base unit measure: ☐ Hourly ☐ Weekly ☐ Unit of production ☐ Other (specify):

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

d Date collective bargaining agreement expires (If employer contributes under more than one collective bargaining agreement, check box ☐ and see instructions regarding required attachment. Otherwise, enter the applicable date.) Month Day Year

e Contribution rate information (If more than one rate applies, check this box ☐ and see instructions regarding required attachment. Otherwise, complete items 13e(1) and 13e(2).)

(1) Contribution rate (in dollars and cents)

(2) Base unit measure: ☐ Hourly ☐ Weekly ☐ Unit of production ☐ Other (specify):

- 14** Enter the number of participants on whose behalf no contributions were made by an employer as an employer of the participant for:

a The current year	14a	
b The plan year immediately preceding the current plan year	14b	
c The second preceding plan year	14c	

- 15** Enter the ratio of the number of participants under the plan on whose behalf no employer had an obligation to make an employer contribution during the current plan year to:

a The corresponding number for the plan year immediately preceding the current plan year	15a	
b The corresponding number for the second preceding plan year	15b	

- 16** Information with respect to any employers who withdrew from the plan during the preceding plan year:

a Enter the number of employers who withdrew during the preceding plan year	16a	
b If item 16a is greater than 0, enter the aggregate amount of withdrawal liability assessed or estimated to be assessed against such withdrawn employers	16b	

- 17** If assets and liabilities from another plan have been transferred to or merged with this plan during the plan year, check box and see instructions regarding supplemental information to be included as an attachment. ☐

Part VI Additional Information for Single-Employer and Multiemployer Defined Benefit Pension Plans

- 18** If any liabilities to participants or their beneficiaries under the plan as of the end of the plan year consist (in whole or in part) of liabilities to such participants and beneficiaries under two or more pension plans as of immediately before such plan year, check box and see instructions regarding supplemental information to be included as an attachment. ☐

- 19** If the total number of participants is 1,000 or more, complete items (a) through (c)

- a** Enter the percentage of plan assets held as:

Stock: _____% Investment-Grade Debt: _____% High-Yield Debt: _____% Real Estate: _____% Other: _____%

- b** Provide the average duration of the combined investment-grade and high-yield debt:

☐ 0-3 years ☐ 3-6 years ☐ 6-9 years ☐ 9-12 years ☐ 12-15 years ☐ 15-18 years ☐ 18-21 years ☐ 21 years or more

- c** What duration measure was used to calculate item 19(b)?

☐ Effective duration ☐ Macaulay duration ☐ Modified duration ☐ Other (specify):

**COLUMBUS AREA, INC.
MONEY PURCHASE PENSION
PLAN AND TRUST FOR UNION EMPLOYEES**

Financial Statements

For the Years Ended December 31, 2010 and 2009

With Independent Auditors' Report



COLUMBUS AREA, INC.
MONEY PURCHASE PENSION PLAN AND TRUST FOR UNION EMPLOYEES

TABLE OF CONTENTS

	<u>Page</u>
<u>INDEPENDENT AUDITORS' REPORT</u>	1
 <u>FINANCIAL STATEMENTS</u>	
Statements of Net Assets Available for Benefits	2
Statements of Changes in Net Assets Available for Benefits	3
Notes to the Financial Statements	4 - 9
 <u>SUPPLEMENTAL SCHEDULES</u>	
Form 5500, Schedule H, Part IV, Line 4i -	
Schedule of Assets (Held at End of Year)	10
Schedule of Reportable Transactions	11
Form 5500, Line 4a – Schedule of Delinquent Participant Contributions	12

INDEPENDENT AUDITORS' REPORT

Columbus Area, Inc.
Money Purchase Pension Plan and Trust for Union Employees
Columbus, Ohio

We were engaged to audit the financial statements of the Columbus Area, Inc. Money Purchase Pension Plan and Trust for Union Employees (the Plan) as of and for the years ended December 31, 2010 and 2009, and supplemental schedules for the year ended December 31, 2010, as listed in the accompanying index. These financial statements and supplemental schedules are the responsibility of the Plan's management.

As permitted by 29 CFR 2520.103-8 of the Department of Labor's Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974, the plan administrator instructed us not to perform, and we did not perform, any auditing procedures with respect to the information summarized in Notes 4 and 5, which was certified by PNC Bank (trustee of the Plan), except for comparing such information with the related information included in the financial statements and supplemental schedules. We have been informed by the plan administrator that the trustee holds the Plan's investment assets and executes investment transactions. The plan administrator has obtained a certification from the trustee as of and for the years ended December 31, 2010 and 2009, that the information provided to the plan administrator by the trustee is complete and accurate.

Because of the significance of the information that we did not audit, we are unable to, and do not, express an opinion on the accompanying financial statements and supplemental schedules taken as a whole. The form and content of the information included in the financial statements and supplemental schedules, other than that derived from the information certified by the trustee, have been audited by us in accordance with auditing standards generally accepted in the United States of America and, in our opinion, are presented in compliance with the Department of Labor's Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974.

Parms & Company, LLC

Columbus, Ohio
July 11, 2011

COLUMBUS AREA, INC.
MONEY PURCHASE PENSION PLAN AND TRUST FOR UNION EMPLOYEES
STATEMENTS OF NET ASSETS AVAILABLE FOR BENEFITS
As of December 31, 2010 and 2009

<u>ASSETS</u>	<u>2010</u>	<u>2009</u>
INVESTMENTS AT FAIR VALUE:		
Cash and cash equivalents	\$ -	\$ 41,467
Mutual funds	<u>1,566,932</u>	<u>1,335,584</u>
Total investments	1,566,932	1,377,051
RECEIVABLES:		
Employer's contribution	60,965	66,710
Participant's contribution	4,954	2,243
Other receivables	<u>2,003</u>	<u>1,789</u>
Total receivables	<u>67,922</u>	<u>70,742</u>
Total assets	<u>1,634,854</u>	<u>1,447,793</u>
<u>LIABILITIES</u>		
Miscellaneous payables	<u>200</u>	<u>-</u>
<u>NET ASSETS AVAILABLE FOR BENEFITS</u>	<u>\$ 1,634,654</u>	<u>\$ 1,447,793</u>

The accompanying notes are an integral part of the financial statements.

COLUMBUS AREA, INC.
MONEY PURCHASE PENSION PLAN AND TRUST FOR UNION EMPLOYEES
STATEMENTS OF CHANGES IN NET ASSETS AVAILABLE FOR BENEFITS
For the Years Ended December 31, 2010 and 2009

	<u>2010</u>	<u>2009</u>
ADDITIONS TO NET ASSETS ATTRIBUTED TO:		
Investment income		
Unrealized gain in fair value on investments	\$ 66,334	\$ 218,140
Realized gains on sale of investments	36,913	2,176
Interest and dividend income	49,253	35,109
	<u>152,500</u>	<u>255,425</u>
Contributions		
Employer	60,965	66,710
Participants	56,466	55,353
	<u>117,431</u>	<u>122,063</u>
Net additions	269,931	377,488
DEDUCTIONS FROM NET ASSETS ATTRIBUTED TO:		
Benefits paid to participants	<u>83,070</u>	<u>31,970</u>
Total deductions	<u>83,070</u>	<u>31,970</u>
Change in net assets	186,861	345,518
NET ASSETS AVAILABLE FOR BENEFITS:		
Beginning of year	<u>1,447,793</u>	<u>1,102,275</u>
End of year	<u>\$ 1,634,654</u>	<u>\$ 1,447,793</u>

The accompanying notes are an integral part of the financial statements.

COLUMBUS AREA, INC.
MONEY PURCHASE PENSION PLAN AND TRUST FOR UNION EMPLOYEES
NOTES TO THE FINANCIAL STATEMENTS
For the Years Ended December 31, 2010 and 2009

NOTE 1 – DESCRIPTION OF PLAN

Columbus Area, Inc. is an Ohio not-for-profit corporation. The following description of the Columbus Area, Inc. Money Purchase Pension Plan and Trust for Union Employees (Plan) provides only general information. Participants should refer to the Plan agreement for a more complete description of the Plan's provisions.

General

The Plan is a defined contribution plan covering all employees of Columbus Area, Inc. whose wages and terms of employment are subject to a collective bargaining agreement between Columbus Area, Inc. and the employee's union. It is subject to the provisions of the Employee Retirement Income Security Act of 1974 (ERISA).

Contributions

Each year, participants are eligible to contribute under either of two categories:

- Category A - allows the employee to contribute 3,4,5,6, or 7% of their annual salary, and the Columbus Area Inc. will match an amount equal to 135% of the amount contributed by the participant, up to a maximum of \$69,000.
- Category B - allows the employee to contribute \$2.00 per month, and the Center will match that amount with \$4.00 monthly.

Participant accounts

Each participant's account is credited with the participant's contribution and the employer matching contribution and an allocation of (a) Plan earnings, and (b) forfeitures of terminated participants' nonvested accounts. Allocation is based on account balances. The benefit to which a participant is entitled is the benefit that can be provided from the participant's vested account.

Vesting

Participants are immediately vested in their own contributions, plus actual earnings thereon. Vesting in the remainder of their accounts is based on years of continuous service. A participant normally becomes vested only after five years of service. There are exceptions to the five-year period if the Plan becomes "top – heavy".

Payment of benefits

Upon termination of service, a participant may elect to receive either a lump-sum amount equal to the value of his or her account, substantially equal periodic installments over a fixed period not to exceed fifteen years, monthly installments for life, until death, after which their beneficiary would receive monthly installments for life, or a number of periodic installments selected by the participant over not greater than the expected life of the participant or their beneficiaries.

COLUMBUS AREA, INC.
MONEY PURCHASE PENSION PLAN AND TRUST FOR UNION EMPLOYEES
NOTES TO THE FINANCIAL STATEMENTS
For the Years Ended December 31, 2010 and 2009

NOTE 1 – DESCRIPTION OF PLAN (CONTINUED)

Administrative expenses

Reasonable expenses of administering the Plan, including any expenses incident to the functioning of the Administrator and the professional fees of any consultants or advisors, are paid for by Columbus Area, Inc. and not by the Plan.

Forfeited Accounts

Forfeited accounts go to reduce the employer's contribution. For the year ended December 31, 2010 forfeited accounts totaled \$8,087. For the year ended December 31, 2009, there were no forfeited accounts.

NOTE 2 – SUMMARY OF ACCOUNTING POLICIES

Basis of Accounting

The financial statements of the Plan are prepared under the accrual method of accounting.

Use of Estimate

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the reporting period. Actual results could differ from those estimates.

Payment of Benefits

Benefits are recorded when paid.

Subsequent Events

Management has performed an analysis of the activities and transactions subsequent to December 31, 2010 to determine the need for any adjustments to and/or disclosures within the audited financial statements for the year ended December 31, 2010. Management has performed this analysis through the date the financial statements were available to be issued.

COLUMBUS AREA, INC.
MONEY PURCHASE PENSION PLAN AND TRUST FOR UNION EMPLOYEES
NOTES TO THE FINANCIAL STATEMENTS
For the Years Ended December 31, 2010 and 2009

NOTE 3 – TAXATION

The Trust established under the Plan to hold the Plan's assets is qualified pursuant to the appropriate section of the Internal Revenue Code, and, accordingly, the Trust's net investment income is exempt from income taxes. The Plan has received a favorable tax determination letter from the IRS, and the Plan sponsor believes that the Plan continues to qualify and to operate as designed.

Accounting principles generally accepted in the United States of America require plan management to evaluate tax positions taken by the plan and recognize a tax liability (or asset) if the organization has taken an uncertain position that more likely than not would not be sustained upon examination by the IRS. The plan administrator has analyzed the tax positions taken by the plan, and has concluded that as of December 31, 2010, there are no uncertain positions taken or expected to be taken that would require recognition of a liability (or asset) or disclosure in the financial statements. The plan is subject to routine audits by taxing jurisdictions. There are currently no audits for any tax periods in progress. The plan administrator believes it is no longer subject to income tax examinations for the years prior to 2007.

NOTE 4 – INVESTMENTS (UNAUDITED)

The Plan's assets are held and invested by the Trustee until needed to pay benefits. A share of investment gains and losses is allocated to the account of each Plan participant. Investments are comprised of domestic equity, fixed income, and international equity mutual funds. The Plan's investments are stated at fair value. Shares of registered investment companies and U.S. government securities are valued at quoted market prices which represent the net assets value of shares held by the Plan at year-end.

The following presents investments at December 31, 2010 and 2009 that represent 5% or more of the Plan's net assets:

	<u>2010</u>	<u>2009</u>
Allegiant International Equity Fund	\$ -	\$ 86,345
Allegiant Mid Cap Value Fund	-	102,831
Allegiant Large Cap Value Fund	-	178,149
Growth Fund America Inc.	-	178,358
Harbor International Fund	-	86,049
Allegiant Total Return Advantage Fund	-	317,895
Pimco Total Return Instl Fund	563,478	317,640
T Rowe Price Growth Stock	271,504	-
Blackrock Fund	272,141	-
Vanguard Fixed Income	<u>208,730</u>	<u>-</u>
Total investments	\$ <u>1,315,853</u>	\$ <u>1,267,267</u>

COLUMBUS AREA, INC.
MONEY PURCHASE PENSION PLAN AND TRUST FOR UNION EMPLOYEES
NOTES TO THE FINANCIAL STATEMENTS
For the Years Ended December 31, 2010 and 2009

NOTE 5 – INFORMATION PREPARED AND CERTIFIED BY THE PLAN’S CUSTODIAN (UNAUDITED)

The following information included in the accompanying financial statements and supplemental schedule was obtained from data that has been prepared and certified to as complete and accurate by the custodian.

	<u>2010</u>	<u>2009</u>
Total investments	\$ 1,566,932	\$ 1,377,051
Investment income	\$ 152,500	\$ 255,425

NOTE 6 – RECONCILIATION OF FINANCIAL STATEMENTS TO FORM 5500

The net assets available for benefits as of December 31, 2010 and 2009, according to the financial statements, were equal to net assets available for benefits on Form 5500 for both years.

NOTE 7 – PLAN AMENDMENT AND TERMINATION

Although it has not expressed any intent to do so, Columbus Area, Inc. has the right under the Plan to discontinue its contributions at any time and to terminate the Plan subject to the provisions of ERISA. In the event of Plan termination, participants will become 100 percent vested in their accounts. Columbus Area, Inc. also may amend the Plan at any time. These amendments will not normally affect the benefits already earned. However, Columbus Area, Inc. may also amend the Plan to comply with any laws or regulations relating to tax-qualified retirement plans and trusts, even if that amendment would reduce the benefits already earned.

NOTE 8 RISKS AND UNCERTAINTIES

The plan invests in various investment securities. Investment securities are exposed to various risks such as interest rates, market, and credit risks. Due to the level of risk associated with certain investment securities, it is at least reasonably possible that changes in the value of investment securities will occur in the near term and that such changes could materially affect participants’ account balances and the amounts reported in the statement of net assets available for benefits.

COLUMBUS AREA, INC.
MONEY PURCHASE PENSION PLAN AND TRUST FOR UNION EMPLOYEES
NOTES TO THE FINANCIAL STATEMENTS
For the Years Ended December 31, 2010 and 2009

NOTE 9 – FAIR VALUE MEASUREMENTS

Financial Accounting Standards establishes a framework for measuring fair value. That framework provides a fair value hierarchy that prioritizes the inputs to valuation techniques used to measure fair value. The hierarchy gives the highest priority to unadjusted quoted prices in active markets for identical assets or liabilities (level 1 measurements) and the lowest priority to unobservable inputs (level 3 measurements). The three levels of the fair value hierarchy are described below:

Level 1 Inputs to the valuation methodology are unadjusted quoted prices for identical assets or liabilities in active markets that the Plan has the ability to access.

Level 2 Inputs to the valuation methodology include:

- Quoted prices for similar assets or liabilities in active markets;
- Quoted prices for identical or similar assets or liabilities in inactive markets;
- Inputs other than quoted prices that are observable for the asset or liability;
- Inputs that are derived principally from or corroborated by observable market data by correlation or other means.

If the asset or liability has a specified (contractual) term, the Level 2 input must be observable for substantially the full term of the asset or liability.

Level 3 Inputs to the valuation methodology are unobservable and significant to the fair value measurement.

The asset's or liability's fair value measurement level within the fair value hierarchy is based on the lowest level of any input that is significant to the fair value measurement. Valuation techniques used need to maximize the use of observable inputs and minimize the use of unobservable inputs.

Following is a description of the valuation methodologies used for assets measured at fair value.

Mutual funds: Valued at the net asset value of shares held by the plan at year end.

The methods described above may produce a fair value calculation that may not be indicative of net realizable value or reflective of future fair values. Furthermore, while the Plan believes its valuation methods are appropriate and consistent with other market participants, the use of different methodologies or assumptions to determine the fair value of certain financial instruments could result in a different fair value measurement at the reporting date.

COLUMBUS AREA, INC.
MONEY PURCHASE PENSION PLAN AND TRUST FOR UNION EMPLOYEES
NOTES TO THE FINANCIAL STATEMENTS
For the Years Ended December 31, 2010 and 2009

NOTE 9 – FAIR VALUE MEASUREMENTS (CONTINUED)

The following table sets forth by level, within the fair value hierarchy, the Plan's assets at fair value as of December 31, 2010 and 2009:

Assets at Fair Value as of December 31, 2010:

	<u>Level 1</u>	<u>Level 2</u>	<u>Level 3</u>	<u>Total</u>
Mutual funds:				
Cash and cash equivalents	\$ (6,282)	-	-	\$ (6,282)
Domestic equity	399,837	-	-	399,837
Fixed income	772,208	-	-	772,208
International equity	<u>401,168</u>	-	-	<u>401,168</u>
Total assets at fair value	\$ <u>1,566,932</u>	<u>-</u>	<u>-</u>	\$ <u>1,566,932</u>

Assets at Fair Value as of December 31, 2009:

	<u>Level 1</u>	<u>Level 2</u>	<u>Level 3</u>	<u>Total</u>
Mutual funds:				
Cash and cash equivalents	\$ 41,467	-	-	\$ 41,467
Domestic equity	527,655	-	-	527,655
Fixed income	635,535	-	-	635,535
International equity	<u>172,394</u>	-	-	<u>172,394</u>
Total assets at fair value	\$ <u>1,377,051</u>	<u>-</u>	<u>-</u>	\$ <u>1,377,051</u>

COLUMBUS AREA, INC.
MONEY PURCHASE PENSION PLAN AND TRUST FOR UNION EMPLOYEES
EIN 31-0733984 PN: 001

Form 5500, Schedule H, Part IV, Line 4i - Schedule of Assets (Held at End of Year)
As of December 31, 2010

(b)	(d)	(e)
Identity of Issuer, Borrower, Lessor, or Similar Party	Cost	Current Value
<u>Cash and Cash Equivalents</u>		
Uninvested Cash	\$ (6,282)	\$ (6,280)
Total Cash and Cash Equivalents	(6,282)	(6,280)
<u>Mutual Funds- Domestic Equity</u>		
Allegiant Mid Cap Value Fund	31,391	32,071
Allegiant Small Cap Core Fund	31,790	31,640
Dodge and Cox Fund #145	153	153
T Rowe Price Growth Stock	270,924	271,504
Legg Mason Emerging Markets	32,235	32,573
Goldman Sachs Fund #1132	31,570	31,896
Total Mutual Funds-Domestic Equity	398,063	399,837
<u>Mutual Funds- Fixed Income</u>		
Pimco Total Return Instl Fund #35	552,160	563,478
Vanguard Fixed Income #119	208,712	208,730
Total Mutual Funds- Fixed Income	760,872	772,208
<u>Mutual Funds- International Equity</u>		
Harbor International Fund #11	53,504	64,435
Dodge and Cox International Fund	63,923	64,592
Blackrock Fund #383	268,896	272,141
Total Mutual Funds- International Equity	386,323	401,168
Total assets held for investment purposes	\$ 1,538,976	\$ 1,566,932

COLUMBUS AREA, INC.
MONEY PURCHASE PENSION PLAN AND TRUST FOR UNION EMPLOYEES
SCHEDULE OF REPORTABLE TRANSACTIONS
EIN: 31-0733984 PN: 001
For the Year Ended December 31, 2010

Date		Purchases	Sales		
<u>Bought / Sold</u>	<u>Security Description</u>	<u>Price*</u>	<u>Proceeds*</u>	<u>Cost</u>	<u>Gain/Loss</u>
Single Transactions:					
12/31/2010	PNC Prime Money Market	-	97,696	97,696	-
12/15/2010	Blackrock Funds Equity Dividend Institutional Class Fund 383	267,710	-	-	-
12/15/2010	American Growth Fund Cl A FD #05	-	198,001	206,315	(8,314)
12/15/2010	PIMCO FDS Total Return BD Fund Instl Class, Fd #35	207,560	-	-	-
12/15/2010	PNC International Equity Fund Class I	-	98,378	77,232	21,146
12/15/2010	PNC Small Cap Core Fund Class I	-	86,137	69,786	16,351
12/15/2010	PNC Mid Cap Value Fund	-	120,617	90,535	30,082
12/15/2010	PNC Total Return Advantage Fund	-	337,224	328,138	9,086
12/15/2010	PNC Large Cap Value Fund Class I	-	191,196	230,497	(39,301)
12/15/2010	T Rowe Price Growth Stock Fd #40	267,710	-	-	-
12/16/2010	Vanguard Fixed Income Secs Fd Inflation-Protected Secs Fd #119	204,719	-	-	-

(*) Represents fair value on purchase/sale date.

COLUMBUS AREA, INC.
MONEY PURCHASE PENSION PLAN AND TRUST FOR UNION EMPLOYEES
EIN: 31-0733984 PN: 001

Line 4a -- Schedule of Delinquent Participant Contributions
For the Year Ended December 31, 2010

2010 Form 5500 Line 4a- Schedule of Delinquent Participant Contributions

Participant Contribution Transferred Late to Plan	Total that Constitute Nonexempt Prohibited Transactions			<u>Total Fully Corrected Under VFCP and PTE 2002-51</u>
	Contributions Not Corrected	Contributions Corrected Outside VFCP	Contributions Pending Correction in VFCP	
\$ 916	\$ -	\$ -	\$ 916	\$ -

COLUMBUS AREA, INC.
MONEY PURCHASE PENSION PLAN AND TRUST FOR UNION EMPLOYEES
EIN 31-0733984 PN: 001

Form 5500, Schedule H, Part IV, Line 4i - Schedule of Assets (Held at End of Year)
As of December 31, 2010

(b)	(d)	(e)
Identity of Issuer, Borrower, Lessor, or Similar Party	Cost	Current Value
<u>Cash and Cash Equivalents</u>		
Uninvested Cash	\$ (6,282)	\$ (6,280)
Total Cash and Cash Equivalents	<u>(6,282)</u>	<u>(6,280)</u>
<u>Mutual Funds- Domestic Equity</u>		
Allegiant Mid Cap Value Fund	31,391	32,071
Allegiant Small Cap Core Fund	31,790	31,640
Dodge and Cox Fund #145	153	153
T Rowe Price Growth Stock	270,924	271,504
Legg Mason Emerging Markets	32,235	32,573
Goldman Sachs Fund #1132	31,570	31,896
Total Mutual Funds-Domestic Equity	<u>398,063</u>	<u>399,837</u>
<u>Mutual Funds- Fixed Income</u>		
Pimco Total Return Instl Fund #35	552,160	563,478
Vanguard Fixed Income #119	208,712	208,730
Total Mutual Funds- Fixed Income	<u>760,872</u>	<u>772,208</u>
<u>Mutual Funds- International Equity</u>		
Harbor International Fund #11	53,504	64,435
Dodge and Cox International Fund	63,923	64,592
Blackrock Fund #383	268,896	272,141
Total Mutual Funds- International Equity	<u>386,323</u>	<u>401,168</u>
Total assets held for investment purposes	<u>\$ 1,538,976</u>	<u>\$ 1,566,932</u>

COLUMBUS AREA, INC.
MONEY PURCHASE PENSION PLAN AND TRUST FOR UNION EMPLOYEES
SCHEDULE OF REPORTABLE TRANSACTIONS
EIN: 31-0733984 PN: 001
For the Year Ended December 31, 2010

<u>Date</u>		<u>Purchases</u>	<u>Sales</u>		
<u>Bought / Sold</u>	<u>Security Description</u>	<u>Price*</u>	<u>Proceeds*</u>	<u>Cost</u>	<u>Gain/Loss</u>
<i>Single Transactions:</i>					
12/31/2010	PNC Prime Money Market	-	97,696	97,696	-
12/15/2010	Blackrock Funds Equity Dividend Institutional Class Fund 383	267,710	-	-	-
12/15/2010	American Growth Fund CI A FD #05	-	198,001	206,315	(8,314)
12/15/2010	PIMCO FDS Total Return BD Fund Instl Class, Fd #35	207,560	-	-	-
12/15/2010	PNC International Equity Fund Class I	-	98,378	77,232	21,146
12/15/2010	PNC Small Cap Core Fund Class I	-	86,137	69,786	16,351
12/15/2010	PNC Mid Cap Value Fund	-	120,617	90,535	30,082
12/15/2010	PNC Total Return Advantage Fund	-	337,224	328,138	9,086
12/15/2010	PNC Large Cap Value Fund Class I	-	191,196	230,497	(39,301)
12/15/2010	T Rowe Price Growth Stock Fd #40	267,710	-	-	-
12/16/2010	Vanguard Fixed Income Secs Fd Inflation-Protected Secs Fd #119	204,719	-	-	-

(*) Represents fair value on purchase/sale date.