



Mary Taylor, CPA
Auditor of State

VILLAGE OF POLAND
MAHONING COUNTY

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Mary Taylor, CPA
Auditor of State

Village of Poland
Mahoning County
308 South Main Street
Poland, Ohio 44514

To the Village Council:

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

Mary Taylor

Mary Taylor, CPA
Auditor of State

October 18, 2010

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Mary Taylor, CPA

Auditor of State

INDEPENDENT ACCOUNTANTS' REPORT

Village of Poland
Mahoning County
308 South Main Street
Poland, Ohio 44514

To the Village Council:

We have audited the accompanying financial statements of the Village of Poland, Mahoning County, (the Village) as of and for the years ended December 31, 2009 and 2008. These financial statements are the responsibility of the Village'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. The Village processes its financial transactions with the Auditor of State's Uniform Accounting Network (UAN). *Government Auditing Standards* considers this service to impair the independence of the Auditor of State to audit the Village because the Auditor of State designed, developed, implemented, and as requested, operates UAN. However, *Government Auditing Standards* permits the Auditor of State to audit and opine on this entity, because Ohio Revised Code § 117.101 requires the Auditor of State to provide UAN services, and Ohio Revised Code §§ 117.11(B) and 115.56 mandate the Auditor of State to audit Ohio governments. We believe our audit provides a reasonable basis for our opinion.

As described more fully in Note 1, the Village has prepared these financial statements using accounting practices the Auditor of State prescribes or permits. These practices differ from accounting principles generally accepted in the United States of America (GAAP). Although we cannot reasonably determine the effects on the financial statements of the variances between these regulatory accounting practices and GAAP, we presume they are material.

Instead of the combined funds the accompanying financial statements present, GAAP require presenting entity wide statements and also presenting the Village's larger (i.e. major) funds separately. While the Village does not follow GAAP, generally accepted auditing standards requires us to include the following paragraph if the statements do not substantially conform to GAAP presentation requirements. The Auditor of State permits, but does not require Villages to reformat their statements. The Village has elected not to follow GAAP statement formatting requirements. The following paragraph does not imply the amounts reported are materially misstated under the accounting basis the Auditor of State permits. Our opinion on the fair presentation of the amounts reported pursuant to its non-GAAP basis is in the second following paragraph.

In our opinion, because of the effects of the matter discussed in the preceding two paragraphs, the financial statements referred to above for the years ended December 31, 2009 and 2008 do not present fairly, in conformity with accounting principles generally accepted in the United States of America, the financial position of the Village as of December 31, 2009 and 2008, 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 Village of Poland, Mahoning County, as of December 31, 2009 and 2008, and its combined cash receipts and disbursements for the years then ended on the accounting basis Note 1 describes.

The Village 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 October 18, 2010, on our consideration of the Village's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements and other matters. While we did not opine on the internal control over financial reporting or on compliance, that report describes the scope of our testing of internal control over financial reporting and compliance, and the results of that testing. That report is an integral part of an audit performed in accordance with *Government Auditing Standards*. You should read it in conjunction with this report in assessing the results of our audit.

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

Mary Taylor, CPA
Auditor of State

October 18, 2010

**VILLAGE OF POLAND
MAHONING COUNTY**

**COMBINED STATEMENT OF CASH RECEIPTS, CASH DISBURSEMENTS, AND
CHANGES IN FUND CASH BALANCES
ALL GOVERNMENTAL FUND TYPES
FOR THE YEAR ENDED DECEMBER 31, 2009**

	<u>Governmental Fund Types</u>				Totals (Memorandum Only)
	<u>General</u>	<u>Special Revenue</u>	<u>Capital Projects</u>	<u>Permanent</u>	
Cash Receipts:					
Property and Local Taxes	\$364,077	\$70,148	\$0		\$434,225
Intergovernmental	147,910	135,224			283,134
Special Assessments		514			514
Fines, Licenses and Permits	141,084	29,878			170,962
Earnings on Investments	2,800	802		\$22,213	25,815
Miscellaneous	120,812	7,114		401	128,327
Total Cash Receipts	<u>776,683</u>	<u>243,680</u>	<u>0</u>	<u>22,614</u>	<u>1,042,977</u>
Cash Disbursements:					
Current:					
Security of Persons and Property	491,458	82,625			574,083
Public Health Services	16,851				16,851
Leisure Time Activities	1,327			20,472	21,799
Community Environment	9,568				9,568
Basic Utility Service	4,000				4,000
Transportation	15,472	162,509			177,981
General Government	228,817	9,011			237,828
Capital Outlay	4,000				4,000
Total Cash Disbursements	<u>771,493</u>	<u>254,145</u>	<u>0</u>	<u>20,472</u>	<u>1,046,110</u>
Total Receipts Over/(Under) Disbursements	<u>5,190</u>	<u>(10,465)</u>	<u>0</u>	<u>2,142</u>	<u>(3,133)</u>
Other Financing Receipts / (Disbursements):					
Transfers-In		8,033	6,809		14,842
Transfers-Out	(14,842)				(14,842)
Total Other Financing Receipts / (Disbursements)	<u>(14,842)</u>	<u>8,033</u>	<u>6,809</u>	<u>0</u>	<u>0</u>
Excess of Cash Receipts and Other Financing Receipts Over/(Under) Cash Disbursements and Other Financing Disbursements	<u>(9,652)</u>	<u>(2,432)</u>	<u>6,809</u>	<u>2,142</u>	<u>(3,133)</u>
Fund Cash Balances, January 1	1,347,586	367,426	0	7,652	1,722,664
Fund Cash Balances, December 31	<u>\$1,337,934</u>	<u>\$364,994</u>	<u>\$6,809</u>	<u>\$9,794</u>	<u>\$1,719,531</u>
Reserve for Encumbrances, December 31	<u>\$2,578</u>	<u>\$625</u>	<u>\$0</u>	<u>\$0</u>	<u>\$3,203</u>

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

VILLAGE OF POLAND
MAHONING COUNTY

STATEMENT OF CASH RECEIPTS, CASH DISBURSEMENTS, AND
CHANGES IN FUND CASH BALANCES - AGENCY FUND
FOR THE YEAR ENDED DECEMBER 31, 2009

	<u>Agency</u>
Operating Cash Receipts:	
Fines, Licenses and Permits	<u>\$119,710</u>
Total Operating Cash Receipts	<u>119,710</u>
Operating Cash Disbursements:	
Other	<u>119,710</u>
Total Operating Cash Disbursements	<u>119,710</u>
Operating Income/(Loss)	<u>0</u>
Fund Cash Balances, January 1	<u>400</u>
Fund Cash Balances, December 31	<u><u>\$400</u></u>

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

**VILLAGE OF POLAND
MAHONING COUNTY**

**COMBINED STATEMENT OF CASH RECEIPTS, CASH DISBURSEMENTS, AND
CHANGES IN FUND CASH BALANCES
ALL GOVERNMENTAL FUND TYPES
FOR THE YEAR ENDED DECEMBER 31, 2008**

	<u>Governmental Fund Types</u>			<u>Totals (Memorandum Only)</u>
	<u>General</u>	<u>Special Revenue</u>	<u>Permanent</u>	
Cash Receipts:				
Property and Local Taxes	\$374,188	\$72,527		\$446,715
Intergovernmental	285,096	141,949		427,045
Special Assessments		6		6
Fines, Licenses and Permits	157,971	52,054		210,025
Earnings on Investments	29,420	6,367	\$27,521	63,308
Miscellaneous	20,324	10,495		30,819
	<u>866,999</u>	<u>283,398</u>	<u>27,521</u>	<u>1,177,918</u>
Total Cash Receipts				
Cash Disbursements:				
Current:				
Security of Persons and Property	495,364	93,743		589,107
Public Health Services	16,876			16,876
Leisure Time Activities	1,000		31,643	32,643
Community Environment	9,185			9,185
Transportation	5,469	188,023		193,492
General Government	269,093	8,752		277,845
	<u>796,987</u>	<u>290,518</u>	<u>31,643</u>	<u>1,119,148</u>
Total Cash Disbursements				
Total Receipts Over/(Under) Disbursements	<u>70,012</u>	<u>(7,120)</u>	<u>(4,122)</u>	<u>58,770</u>
Other Financing Receipts / (Disbursements):				
Transfers-In		554		554
Transfers-Out	(554)			(554)
	<u>(554)</u>	<u>554</u>	<u>0</u>	<u>0</u>
Total Other Financing Receipts / (Disbursements)				
Excess of Cash Receipts and Other Financing Receipts Over/(Under) Cash Disbursements and Other Financing Disbursements	69,458	(6,566)	(4,122)	58,770
Fund Cash Balances, January 1	<u>1,278,128</u>	<u>373,992</u>	<u>11,774</u>	<u>1,663,894</u>
Fund Cash Balances, December 31	<u>\$1,347,586</u>	<u>\$367,426</u>	<u>\$7,652</u>	<u>\$1,722,664</u>
Reserve for Encumbrances, December 31	<u><u>\$2,730</u></u>	<u><u>\$2,003</u></u>	<u><u>\$0</u></u>	<u><u>\$4,733</u></u>

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

VILLAGE OF POLAND
MAHONING COUNTY

STATEMENT OF CASH RECEIPTS, CASH DISBURSEMENTS, AND
CHANGES IN FUND CASH BALANCES - AGENCY FUND
FOR THE YEAR ENDED DECEMBER 31, 2008

	<u>Agency</u>
Operating Cash Receipts:	
Fines, Licenses and Permits	<u>\$139,167</u>
Total Operating Cash Receipts	<u>139,167</u>
Operating Cash Disbursements:	
Other	<u>139,167</u>
Total Operating Cash Disbursements	<u>139,167</u>
Operating Income/(Loss)	<u>0</u>
Fund Cash Balances, January 1	<u>400</u>
Fund Cash Balances, December 31	<u><u>\$400</u></u>

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

**VILLAGE OF POLAND
MAHONING COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2009 AND 2008**

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. Description of the Entity

The constitution and laws of the State of Ohio establish the rights and privileges of the Village of Poland, Mahoning County, (the Village) as a body corporate and politic. A publicly-elected six-member Council directs the Village. The Village provides general government and police services. The Village receives free volunteer fire protection services from Western Reserve Joint Fire District.

The Village's management believes these financial statements present all activities for which the Village is financially accountable, except the Hine Trust Fund which is maintained by an outside custodian. The principal (assets) are not included in these financial statements. Assets held by custodians are described in Note # 7 to the financial statements. Interest earnings are reflected on the financial statements in the Permanent Funds.

B. Accounting Basis

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

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

C. Deposits and Investments

The Village's accounting basis includes investments as assets. This basis does not record disbursements for investment purchases or receipts for investment sales. This basis records gains or losses at the time of sale as receipts or disbursements, respectively.

The Village's investments are limited to an overnight sweep account and investments in STAR Ohio.

D. Fund Accounting

The Village uses fund accounting to segregate cash and investments that are restricted as to use. The Village classifies its funds into the following types:

1. General Fund

The General Fund reports all financial resources except those required to be accounted for in another fund.

2. Special Revenue Funds

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

VILLAGE OF POLAND
MAHONING COUNTY

NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2009 AND 2008
(Continued)

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES – (Continued)

Street Construction, Maintenance and Repair Fund - This fund receives gasoline tax and motor vehicle tax money for constructing, maintaining, and repairing Village streets.

Law Enforcement Trust – This fund receives forfeiture money to help operate the law enforcement department.

3. Capital Project Funds

This fund accounted for receipts restricted to acquiring or constructing major capital projects (except those financed through enterprise or trust funds).

4. Permanent Funds

These funds account for assets held under a trust agreement that are legally restricted to the extent that only earnings, not principal, are available to support the Village's programs. The Village had the following significant permanent fund:

Hine Trust Fund – This fund receives interest and dividend earnings from the Samuel K. Hine Trust Account, which is administered by an outside trustee. The principal (assets) is not reflected on the financial statements.

5. Fiduciary Funds

Fiduciary funds include private purpose trust funds and agency funds. Trust funds account for assets held under a trust agreement for individuals, private organizations, or other governments which are not available to support the Village's own programs.

Agency funds are purely custodial in nature and are used to hold resources for individuals, organizations or other governments. The Village disburses these funds as directed by the individual, organization or other government. The Village's agency fund accounts for revenue from individuals for speeding and other offenses. The money in this fund is held by the Village and remitted to the Treasurer of State.

E. Budgetary Process

The Ohio Revised Code requires that each fund except the agency fund be budgeted annually.

1. Appropriations

Budgetary expenditures (that is, disbursements and encumbrances) may not exceed appropriations at the function level of control, and appropriations may not exceed estimated resources. The Village Council must annually approve appropriation measures and subsequent amendments. The County Budget Commission must also approve the annual appropriation measure. Unencumbered appropriations lapse at year end.

**VILLAGE OF POLAND
MAHONING COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2009 AND 2008
(Continued)**

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES – (Continued)

2. Estimated Resources

Estimated resources include estimates of cash to be received (budgeted receipts) plus unencumbered cash as of January 1. The County Budget Commission must also approve estimated resources.

3. Encumbrances

The Ohio Revised Code requires the Village to reserve (encumber) appropriations when individual commitments are made. Encumbrances outstanding at year end are carried over, and need not be reappropriated.

A summary of 2009 and 2008 budgetary activity appears in Note 3.

F. Property, Plant, and Equipment

The Village records disbursements for acquisitions of property, plant, and equipment when paid. The accompanying financial statements do not report these items as assets.

G. Accumulated Leave

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

2. EQUITY IN POOLED DEPOSITS AND INVESTMENTS

The Village maintains a deposit and investments pool all funds use. The Ohio Revised Code prescribes allowable deposits and investments. The carrying amount of deposits and investments at December 31 was as follows:

	2009	2008
Demand deposits	\$605,257	\$95,546
Total deposits	605,257	95,546
STAR Ohio	1,114,674	1,202,026
Repurchase agreement	0	425,492
Total investments	1,114,674	1,627,518
Total deposits and investments	\$1,719,931	\$1,723,064

Deposits: Deposits are insured by the Federal Depository Insurance Corporation; or collateralized by the financial institution's public entity deposit pool.

Investments: The Village values repurchase agreements at cost. Investments in STAR Ohio are not evidenced by securities that exist in physical or book-entry form.

**VILLAGE OF POLAND
MAHONING COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2009 AND 2008
(Continued)**

3. BUDGETARY ACTIVITY

Budgetary activity for the years ending December 31, 2009 and 2008 follows:

2009 Budgeted vs. Actual Receipts			
Fund Type	Budgeted Receipts	Actual Receipts	Variance
General	\$806,379	\$776,683	(\$29,696)
Special Revenue	317,130	251,713	(65,417)
Capital Projects	25,000	6,809	(18,191)
Permanent	23,660	22,614	(1,046)
Total	\$1,172,169	\$1,057,819	(\$114,350)

2009 Budgeted vs. Actual Budgetary Basis Expenditures			
Fund Type	Appropriation Authority	Budgetary Expenditures	Variance
General	\$872,581	\$788,913	\$83,668
Special Revenue	377,847	254,770	123,077
Capital Projects	61,900	0	61,900
Permanent	24,075	20,472	3,603
Total	\$1,336,403	\$1,064,155	\$272,248

2008 Budgeted vs. Actual Receipts			
Fund Type	Budgeted Receipts	Actual Receipts	Variance
General	\$866,999	\$866,999	\$0
Special Revenue	283,952	283,952	0
Permanent	27,521	27,521	0
Total	\$1,178,472	\$1,178,472	\$0

2008 Budgeted vs. Actual Budgetary Basis Expenditures			
Fund Type	Appropriation Authority	Budgetary Expenditures	Variance
General	\$876,238	\$800,271	\$75,967
Special Revenue	374,347	292,521	81,826
Permanent	37,135	31,643	5,492
Total	\$1,287,720	\$1,124,435	\$163,285

**VILLAGE OF POLAND
MAHONING COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2009 AND 2008
(Continued)**

4. PROPERTY TAX

Real property taxes become a lien on January 1 preceding the October 1 date for which the Council adopted tax rates. The State Board of Tax Equalization adjusts these rates for inflation. Property taxes are also reduced for applicable homestead and rollback deductions. The financial statements include homestead and rollback amounts the State pays as Intergovernmental Receipts. Payments are due to the County by December 31. If the property owner elects to pay semiannually, the first half is due December 31. The second half payment is due the following June 20.

Public utilities are also taxed on personal and real property located within the Village.

Tangible personal property tax is assessed by the property owners, who must file a list of such property to the County by each April 30.

The County is responsible for assessing property, and for billing, collecting, and distributing all property taxes on behalf of the Village.

5. RETIREMENT SYSTEMS

The Village's full-time Police Officers belong to the Police and Fire Pension Fund (OP&F). Other employees belong to the Ohio Public Employees Retirement System (OPERS). OP&F and OPERS are cost-sharing, multiple-employer plans. The Ohio Revised Code prescribes these plans' benefits, which include postretirement healthcare and survivor and disability benefits.

The Ohio Revised Code also prescribes contribution rates. For 2009 and 2008, OP&F participants contributed 10% of their wages. For 2009 and 2008, the Village contributed to OP&F an amount equal to 19.5% of full-time police members' wages. For 2009 and 2008, OPERS members contributed 10% of their gross salaries and the Village contributed an amount equaling 14% of participants' gross salaries. The Village has paid all contributions required through December 31, 2009.

6. RISK MANAGEMENT

Commercial Insurance

The Village has obtained commercial insurance for the following risks:

- Comprehensive property and general liability;
- Vehicles; and
- Errors and omissions.

7. ASSETS HELD BY CUSTODIANS

The Samuel K. Hine Trust agreement required the Village to establish a Hine Trust Fund to be maintained by a custodian bank. The Village has established this fund. The assets are not reflected in the accompanying financial statements. Earnings on investments are forwarded to the Village on a monthly basis and recorded in the financial statements of the Village as earnings on investments.

**VILLAGE OF POLAND
MAHONING COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2009 AND 2008
(Continued)**

8. CONTINGENT LIABILITIES

The Village is defendant in several lawsuits. Although management cannot presently determine the outcome of these suits, management believes that the resolution of these matters will not materially adversely affect the Village's financial condition.



Mary Taylor, CPA

Auditor of State

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

Village of Poland
Mahoning County
308 South Main Street
Poland, Ohio 44514

To the Village Council:

We have audited the financial statements of the Village of Poland (the Village) as of and for the years ended December 31, 2009 and 2008, and have issued our report thereon dated October 18, 2010 wherein we noted the Village prepared its financial statements using accounting practices the Auditor of State prescribes or permits rather than accounting principles generally accepted in the United States of America. We also noted the Government uses the Auditor of State's Uniform Accounting Network (UAN) to process its financial transactions. *Government Auditing Standards* considers this service to impair the Auditor of State's independence to audit the Village. However, *Government Auditing Standards* permits the Auditor of State to audit and opine on this entity, because Ohio Revised Code § 117.101 requires the Auditor of State to provide UAN services, and Ohio Revised Code §§ 117.11(B) and 115.56 mandate the Auditor of State to audit Ohio governments. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in the Comptroller General of the United States' *Government Auditing Standards*.

Internal Control Over Financial Reporting

In planning and performing our audit, we considered the Village's internal control over financial reporting as a basis for designing our audit procedures for the purpose of expressing our opinion on the financial statements, but not for the purpose of opining on the effectiveness of the Village's internal control over financial reporting. Accordingly, we have not opined on the effectiveness of the Village's internal control over financial reporting.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, when performing their assigned functions, to prevent, or detect and timely correct misstatements. A *material weakness* is a deficiency, or combination of internal control deficiencies resulting in more than a reasonable possibility that a material misstatement of the Village's financial statements will not be prevented, or detected and timely corrected.

Our consideration of internal control over financial reporting was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over financial reporting that might be deficiencies, significant deficiencies or material weaknesses. We did not identify any deficiencies in internal control over financial reporting that we consider material weaknesses, as defined above.

Compliance and Other Matters

As part of reasonably assuring whether the Village's financial statements are free of material misstatement, we tested its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could directly and materially affect the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit and accordingly, we do not express an opinion. The results of our tests disclosed no instances of noncompliance or other matters we must report under *Government Auditing Standards*.

We did note certain matters not requiring inclusion in this report that we reported to the Village's management in a separate letter dated October 18, 2010.

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

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

Mary Taylor, CPA
Auditor of State

October 18, 2010



Mary Taylor, CPA
Auditor of State

VILLAGE OF POLAND

MAHONING 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
NOVEMBER 9, 2010**