



**Mary Taylor, CPA**  
Auditor of State



**THREE RIVERS FIRE DISTRICT  
COSHOCTON COUNTY**

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Mary Taylor, CPA  
Auditor of State

Three Rivers Fire District  
Coshocton County  
P.O. Box 304  
Coshocton, Ohio 43812

To the Board of Trustees:

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 District 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

June 23, 2010

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# Mary Taylor, CPA

Auditor of State

## INDEPENDENT ACCOUNTANTS' REPORT

Three Rivers Fire District  
Coshocton County  
P.O. Box 304  
Coshocton, Ohio 43812

To the Board of Trustees:

We have audited the accompanying financial statements of Three Rivers Fire District, Coshocton County, Ohio, (the District) as of and for the years ended December 31, 2009 and 2008. These financial statements are the responsibility of the District'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 District 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 District 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 District 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.

Also, as more fully described in Note 2, the District restated its December 31, 2007 FEMA and General Fund cash balances due to the incorrect posting of certain receipts. As a result, the January 1, 2008 cash fund balances were restated accordingly.

Instead of the funds the accompanying financial statements present, GAAP requires presenting entity wide statements and also presenting the District's larger (i.e. major) funds separately. While the District 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 Districts to reformat their statements. The District 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 District 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 fund cash balances and reserves for encumbrances of Three Rivers Fire District, Coshocton County, Ohio, 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 District 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 June 23, 2010, on our consideration of the District'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.



**Mary Taylor, CPA**  
Auditor of State

June 23, 2010



**THREE RIVERS FIRE DISTRICT  
COSHOCOTON COUNTY**

**STATEMENT OF CASH RECEIPTS, CASH DISBURSEMENTS, AND  
CHANGES IN FUND CASH BALANCES  
GENERAL FUND  
FOR THE YEARS ENDED DECEMBER 31, 2009 AND 2008**

	<b>2009</b>	<b>2008</b>
<b>Cash Receipts:</b>		
Taxes	\$191,628	\$192,573
Intergovernmental	45,111	50,160
Charges for Services	1,512	
Earnings on Investments	494	8,138
Miscellaneous	4,767	4,836
Total Cash Receipts	243,512	255,707
<b>Cash Disbursements:</b>		
Current Cash Disbursements:		
General Government	39,874	46,390
Public Safety	64,803	62,705
Capital Outlay	147,459	73,229
Debt Service:		
Redemption of Principal	30,880	29,406
Interest and Other Fiscal Charges	62,195	63,860
Total Cash Disbursements	345,211	275,590
Total Cash Receipts (Under) Cash Disbursements	(101,699)	(19,883)
<b>Other Financing Receipts</b>		
Sale of Fixed Assets	5,002	
Total Other Financing Receipts	5,002	
Excess of Cash Receipts (Under) Cash Disbursements and Other Financing Receipts	(96,697)	(19,883)
Fund Cash Balances, January 1 (Restated, See Note 2)	335,152	355,035
<b>Fund Cash Balances, December 31</b>	<b>\$238,455</b>	<b>\$335,152</b>
Reserves for Encumbrances, December 31	\$4,082	\$8,215

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

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**THREE RIVERS FIRE DISTRICT  
COSHOCTON 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 Three Rivers Fire District, Coshocton County, Ohio, (the District) as a body corporate and politic. A four-member Board of Trustees governs the District. Each political subdivision within the District appoints one member. The Fire District is directed by an appointed representative of three political subdivisions consisting of Keene Township, Mill Creek Township, and Tuscarawas Township. The Board of Trustees consists of five members: one member from each of the aforementioned subdivisions and two members whose appointment is made by the Board on a one-year rotational basis. The principal purpose of the Fire District is to pool the mutual resources and abilities of the member subdivisions and thereby provide adequate and responsible fire emergency and fire rescue to all the people within the Fire District.

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

**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 District 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**

The District maintains all cash in an interest bearing checking account and two high yield savings accounts.

**D. Fund Accounting**

The District uses fund accounting to segregate cash and investments that are restricted as to use. The District has the following fund:

**General Fund**

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

**THREE RIVERS FIRE DISTRICT  
COSHOCTON COUNTY**

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

**1. Summary of Significant Accounting Policies (Continued)**

**E. Budgetary Process**

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

**1. Appropriations**

Budgetary expenditures (that is, disbursements and encumbrances) may not exceed appropriations at the fund, function or object level of control, and appropriations may not exceed estimated resources. The Board of Trustees 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.

**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 District to reserve (encumber) appropriations when individual commitments are made. Encumbrances outstanding at year end are carried over, and need not be reappropriated. The District did not encumber all commitments required by Ohio law.

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

**F. Property, Plant, and Equipment**

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

**2. Restatement of Fund Balance**

The District incorrectly posted General Fund intergovernmental receipts into the FEMA Fund, Special Revenue Fund Type. As a result the fund cash balances have been restated as follows:

	General Fund	Special Revenue Funds
Previously Reported Fund Cash Balance, December 31, 2007	\$345,298	\$9,737
Proper posting of receipts	9,737	(9,737)
Restated Fund Balance, January 1, 2008	\$355,035	\$0

**THREE RIVERS FIRE DISTRICT  
COSHOCTON COUNTY**

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

**3. Equity in Pooled Deposits**

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

	2009	2008
Demand deposits	\$238,455	\$335,152

**Deposits:** Deposits are insured by the Federal Depository Insurance Corporation.

**4. Budgetary Activity**

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

2009 Budgeted vs. Actual Receipts			
Fund Type	Budgeted Receipts	Actual Receipts	Variance
General	\$248,741	\$248,514	(\$227)

2009 Budgeted vs. Actual Budgetary Basis Expenditures			
Fund Type	Appropriation Authority	Budgetary Expenditures	Variance
General	\$446,220	\$349,293	\$96,927

2008 Budgeted vs. Actual Receipts			
Fund Type	Budgeted Receipts	Actual Receipts	Variance
General	\$230,864	\$255,707	\$24,843

2008 Budgeted vs. Actual Budgetary Basis Expenditures			
Fund Type	Appropriation Authority	Budgetary Expenditures	Variance
General	\$500,100	\$283,805	\$216,295

**5. Property Tax**

Real property taxes become a lien on January 1 preceding the October 1 date for which the Trustees 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.

**THREE RIVERS FIRE DISTRICT  
COSHOCTON COUNTY**

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

**5. Property Tax (Continued)**

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 District.

**6. Debt**

Debt outstanding at December 31, 2009 was as follows:

	Principal	Interest Rate
General Obligation Bond	\$1,234,950	4.90%

In January 2008, the District issued general obligation bonds for the purpose of financing the construction of a fire station with the bonds maturing in 2031.

Amortization of the above debt, including interest, is scheduled as follows:

	General Obligation Bond
Year ending December 31:	
2010	\$92,219
2011	92,219
2012	92,219
2013	92,219
2014	92,219
2015-2020	461,095
2021-2026	461,095
2027-2031	445,726
	\$1,829,011

**7. Retirement System**

The Fire District's Board members, Fiscal Officer, and Fire Officials belong to the Ohio Public Employees Retirement System (OPERS). OPERS is 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, OPERS members contributed 10% of their gross salaries and the District contributed an amount equaling 14% of participants' gross salaries. The District has paid all contributions required through December 31, 2009.

Other officials not otherwise covered by OPERS pay into social security. For fiscal years 2008 through mid-2009, the Fire Chief and the Assistant Chief paid into social security. The District's liability is 6.2% of wages paid.

**THREE RIVERS FIRE DISTRICT  
COSHOCTON COUNTY**

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

**8. Risk Pool Membership**

The District belongs to the Ohio Government Risk Management Plan (the "Plan"), a non-assessable, unincorporated non-profit association providing a formalized, jointly administered self-insurance risk management program and other administrative services to Ohio governments ("Members"). The Plan is legally separate from its member governments.

Pursuant to Section 2744.081 of the Ohio Revised Code, the plan provides property, liability, errors and omissions, law enforcement, automobile, excess liability, crime, surety and bond, inland marine and other coverages to its members sold through fourteen appointed independent agents in the State of Ohio. These coverage programs, referred to as Ohio Plan Risk management ("OPRM"), are developed specific to each member's risk management needs and the related premiums for coverage are determined through the application of uniform underwriting criteria addressing the member's exposure to loss, except OPRM retain 15% of the premium and losses on the first \$250,000 casualty treaty and 10% of the first \$1,000,000 property treaty. Members are only responsible for their self-retention (deductible) amounts, which vary from member to member. OPRM had over 650 members as of December 31, 2008. The Fire District does not participate participates in this coverage.

In August, 2007, OGRMP formed the Ohio Plan Healthcare Consortium ("OPHC"), as authorized by Section 9.833 of the Ohio Revised Code. The OPHC was established to provide cost effective employee benefit programs for Ohio political sub-divisions and is a self-funded, group purchasing consortium that offers medical, dental, vision and prescription drug coverage as well as life insurance for its members. The OPHC is sold through seventeen appointed independent agents in the State of Ohio. Coverage programs are developed specific to each member's healthcare needs and the related premiums for coverage are determined through the application of uniform underwriting criteria. Variable plan options are available to members. These plans vary primarily by deductibles, coinsurance levels, office visit co-pays and out-of pocket maximums. OPHC had 40 members as of December 31, 2008. The Fire District does not participate participates in this coverage.

Plan members are responsible to notify the Plan of their intent to renew coverage by their renewal date. If a member chooses not to renew with the Plan, they have no other financial obligation to the Plan, but still need to promptly notify the Plan of any potential claims occurring during their membership period. The former member's covered claims, which occurred during their membership period, remain the responsibility of the Plan.

Settlement amounts did not exceed insurance coverage for the past three fiscal years.

The Pool's audited financial statements conform with generally accepted accounting principles, and reported the following assets, liabilities and retained earnings at December 31: 2008 and 2007 (the latest information available), and include amounts for both OPRM and OPHC:

	<u><b>2008</b></u>	<u><b>2007</b></u>
Assets	\$10,471,114	\$11,136,455
Liabilities	<u>(5,286,781)</u>	<u>(4,273,553)</u>
Members' Equity	<u>\$5,184,333</u>	<u>\$6,862,902</u>

You can read the complete audited financial statements for The Ohio Government Risk Management Plan at the Plan's website, [www.ohioplan.org](http://www.ohioplan.org).

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# 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*

Three Rivers Fire District  
Coshocton County  
P.O. Box 304  
Coshocton, Ohio 43812

To the Board of Trustees:

We have audited the financial statements of the Three Rivers Fire District, Coshocton County, Ohio, (the District) as of and for the years ended December 31, 2009 and 2008, and have issued our report thereon dated June 23, 2010, wherein we noted the District 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. The Township restated its December 31, 2007 FEMA and General Fund cash balances due to the incorrect posting of receipts. As a result, the January 1, 2008 cash fund balances were restated accordingly. We also noted the District 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 District. 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 District's internal control over financial reporting as a basis for designing our audit procedures for the purpose of expressing our opinions on the financial statements, but not for the purpose of opining on the effectiveness of the District's internal control over financial reporting. Accordingly, we have not opined on the effectiveness of the District'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 a combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the District'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 preceding paragraph and was not designed to identify all deficiencies in internal control over financial reporting that might be 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. However, we identified a certain deficiency in internal control over financial reporting, described in the accompanying Schedule of Findings that we consider to be a significant deficiency in internal control over financial reporting. We consider Finding 2009-001 to be a significant deficiency. A significant deficiency is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

### **Compliance and Other Matters**

As part of reasonably assuring whether the District'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 an instance of noncompliance or other matter we must report under *Government Auditing Standards* which is described in the accompanying Schedule of Findings as item 2009-002.

We also noted certain matters not requiring inclusion in this report that we reported to the District's management in a separate letter dated June 23, 2010.

We intend this report solely for the information and use of management, the Board of Trustees, and others within the District. 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

June 23, 2010

**THREE RIVERS FIRE DISTRICT  
COSHOCTON COUNTY**

**SCHEDULE OF FINDINGS  
DECEMBER 31, 2009 AND 2008**

**FINDINGS RELATED TO THE FINANCIAL STATEMENTS  
REQUIRED TO BE REPORTED IN ACCORDANCE WITH GAGAS**

**FINDING NUMBER 2009-001**

**Significant Deficiency**

**Financial Reporting**

As a result of the audit procedures performed, errors were noted in the Fire District's financial statements that required reclassifications as follows:

- For 2009, the Fire District misclassified personal property tax loss reimbursement and Homestead and Rollback as Tax Revenue rather than as Intergovernmental totaling \$32,014. Additionally, the District misclassified Metro-Pilot Program receipts as Payments in Lieu of Taxes and Miscellaneous rather than as Intergovernmental Revenue totaling \$2,060.
- For 2008, the Fire District misclassified \$29,406 in debt principal payments and \$63,860 in interest payments as Capital Outlay expenditures rather than as Redemption of Principal and Interest and Other Fiscal Charges. The Fire District misclassified personal tax loss reimbursement and Homestead and Rollback as Tax Revenue rather than Intergovernmental totaling \$36,317.

Sound financial reporting is the responsibility of the Fire District and is essential to ensure the information provided to the readers of the financial statements is complete and accurate.

To help ensure the Fire District's financial statements and notes to the financial statements are complete and accurate, the Township should adopt policies and procedures to identify and correct errors and omissions. In addition, the Fire District should review the financial statements and notes prior to submission for audit.

The financial statements have been adjusted accordingly.

**Official's Response:** The client has elected not to respond.

**FINDING NUMBER 2009-002**

**Material Non-Compliance**

**Ohio Rev. Code Section 9.38** states public monies shall be deposited with the Fiscal Officer or designated depository on the business day next following the day of receipt, if the total amount of such moneys received exceeds one thousand dollars. If the total amount of the public moneys so received does not exceed one thousand dollars, the person shall deposit the moneys on the business day next following the day of receipt, unless the public office of which that person is a public official adopts a policy permitting a different time period, not to exceed three business days next following the day of receipt, for making such deposits, and the person is able to safeguard the moneys until such time as the moneys are deposited. The policy shall include provisions and procedures to safeguard the public moneys until they are deposited.

**FINDING NUMBER 2009-002 (continued)**

For 2009 and 2008, 20 out of 20 (100%) receipts tested related to intergovernmental, taxes, and building construction receipts were not deposited with a designated depository for a period ranging between 5 to 99 days after initial receipt of the money. Outstanding deposit amounts ranged from \$41 to \$81,609. Delays of this nature could cause daily receipts to be lost or misplaced without being detected in a timely manner.

The District should properly safeguard receipts and implement Ohio Rev. Code Section 9.38 (see Auditor of State Bulletin 99-020) relative to depositing requirements and procedures. This will help ensure receipts are properly safeguarded and deposited timely.

**Official's Response:** The client has elected not to respond.

**THREE RIVERS FIRE DISTRICT  
COSHOCTON COUNTY**

**SCHEDULE OF PRIOR AUDIT FINDINGS  
DECEMBER 31, 2009 AND 2008**

Finding Number	Finding Summary	Fully Corrected?	Not Corrected, Partially Corrected; Significantly Different Corrective Action Taken; or Finding No Longer Valid; <i><b>Explain</b></i>
2007-001	<b>Financial Reporting</b> – Several errors were noted that required audit adjustments and reclassifications.	No.	Not Corrected. See Finding Number 2009-001.
2007-002	<b>Depositing Receipts</b> – Several instances were noted where several receipts were not deposited with a designated depository.	No.	Not Corrected. See Finding Number 2009-002





**Mary Taylor, CPA**  
Auditor of State

**THREE RIVERS FIRE DISTRICT**

**COSHOCTON COUNTY**

**CLERK'S CERTIFICATION**

**This is a true and correct copy of the report which is required to be filed in the Office of the Auditor of State pursuant to Section 117.26, Revised Code, and which is filed in Columbus, Ohio.**

*Susan Babbitt*

**CLERK OF THE BUREAU**

**CERTIFIED  
AUGUST 19, 2010**