

Southern Ohio Diversification Initiative
Pike County, Ohio

Financial Statements
For the Year Ended September 30, 2013



Whited Seigneur Sams & Rahe, LLP
CERTIFIED PUBLIC ACCOUNTANTS

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Dave Yost • Auditor of State

Members of the Board
Southern Ohio Diversification Initiative
P.O. Box 517
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We have reviewed the *Independent Auditor's Report* of the Southern Ohio Diversification Initiative, Pike County, prepared by Whited, Seigneur, Sams & Rahe CPAs, LLP, for the audit period October 1, 2012 through September 30, 2013. Based upon this review, we have accepted these reports in lieu of the audit required by Section 117.11, Revised Code. The Auditor of State did not audit the accompanying financial statements and, accordingly, we are unable to express, and do not express an opinion on them.

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

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

Dave Yost
Auditor of State

May 21, 2014

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Southern Ohio Diversification Initiative
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For the Fiscal Year Ended September 30, 2013

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March 28, 2014

Members of the Board
Southern Ohio Diversification Initiative

Independent Auditor's Report

Report on the Financial Statements

We have audited the accompanying financial statements of Southern Ohio Diversification Initiative (a nonprofit organization) (the Initiative), which comprise the statement of financial position as of September 30, 2013, and the related statements of activities and cash flows for the year then ended, and the related notes to the financial statements.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

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 *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement.

An audit involves performing procedures to obtain audit evidence about the amount and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Basis for Qualified Opinion

As discussed in Note 1 to the financial statements, the Initiative has opted to not present consolidated financial statements which include the balances and activities of a majority-owned limited liability company. The effects on the financial statements of not consolidating the financial position, activities, and cash flows of the majority owned limited liability company are not reasonably determinable.

Qualified Opinion

In our opinion, except for the effects of not presenting consolidated financial statements as discussed in the Basis for Qualified Opinion paragraph, the financial statements referred to in the first paragraph present fairly, in all material respects, the financial position of the Initiative as of September 30, 2013, and the results of its operations and its cash flows for the year then ended in conformity with accounting principles generally accepted in the United States of America.

Other Matters

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated March 28, 2014 on our consideration of the Initiative's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Initiative's internal control over financial reporting and compliance.

Respectfully submitted,

WHITED SEIGNEUR SAMS & RAHE, CPAs, LLP

Whited Seigneur Sams & Rahe

Southern Ohio Diversification Initiative
Pike County, Ohio
Statement of Financial Position
September 30, 2013

Assets

Current Assets:

Cash and Cash Equivalents	\$	205,694
Investments		2,000,000
Accounts Receivable		137,776
Prepaid Expenses		5,314
TOTAL CURRENT ASSETS		2,348,784

Property and Equipment:

Land		2,016,600
Building		426,594
Infrastructure		2,524,080
Vehicles		35,189
Equipment		21,000
Furniture and Fixtures		6,688
Less: Accumulated Depreciation		(744,257)
NET PROPERTY AND EQUIPMENT		4,285,894

Other Assets:

Lease Receivable		294,956
TOTAL ASSETS	\$	6,929,634

Liabilities and Net Assets

Current Liabilities:

Accounts Payable	\$	26,917
Accrued Expenses		7,631
Loan Payable		297,751
TOTAL CURRENT LIABILITIES		332,299

Long-Term Liabilities

		-
TOTAL LIABILITIES		332,299

Net Assets:

Unrestricted		6,597,335
TOTAL LIABILITIES AND NET ASSETS	\$	6,929,634

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

Southern Ohio Diversification Initiative
Pike County, Ohio
Statement of Activities
For the Fiscal Year Ended September 30, 2013

Changes in Unrestricted Net Assets

Revenues, Gains, and Other Support:

Charges for Services	\$	211,524
Rent Income		37,652
Other		1,560
Contributions & Donations		332,998
Interest Income		11,155
TOTAL REVENUES, GAINS, AND OTHER SUPPORT		594,889

Expenses:

Personnel Costs		151,522
Professional Fees		433,587
Contract Labor		11,354
Occupancy		14,931
Utilities		17,292
Administrative		27,370
Interest Expense		6,479
Depreciation		88,735
TOTAL EXPENSES		751,270

DECREASE IN NET ASSETS (156,381)

Net assets, beginning of year 6,753,716

Net assets, end of year \$ 6,597,335

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

Southern Ohio Diversification Initiative
Pike County, Ohio
Statement of Cash Flows
For the Fiscal Year Ended September 30, 2013

Cash Flows From Operating Activities:	
Cash Received from Customers	\$ 66,282
Cash Received from Rental Income	37,652
Cash Received from Other Sources	334,558
Cash Paid to Suppliers	(498,439)
Cash Paid to Other Governments	(239,624)
Cash Paid to Employees for Services and Benefits	(151,466)
Net Cash Used for Operating Activities	<u>(451,037)</u>
Cash Flows From Related Financing Activities:	
Loan Proceeds	300,025
Interest Payments	(4,707)
Principal Payments	(2,274)
Net Cash Used for Capital and Related Financing Activities	<u>293,044</u>
Cash Flows From Investing Activities:	
Capital Outlay	(2,437)
Payment to OVRDC for Facility Improvements	(300,000)
Interest Income	11,155
Principal Repayment on Lease Receivable	5,044
Net Cash Provided By Investing Activities	<u>(286,238)</u>
Net Decrease in Cash and Investments	(444,231)
Cash and Investments Beginning of Year	<u>649,925</u>
Cash and Investments End of Year	<u>\$ 205,694</u>
Reconciliation of Change in Net Assets to Net Cash Provided By Operating Activities:	
Decrease in Net Assets	\$ (156,381)
Depreciation	88,735
Interest Income Not Included in Operating Activities	(11,155)
Adjustments to Reconcile Net Loss to Net Cash Used for Operating Activities:	
Increase in Accounts Receivable	(145,242)
Increase in Prepaid Expenses	(60)
Increase in Accounts Payable	12,634
Decrease in Due to Other Governments	(89,624)
Decrease in Grant Payable to Other Government	(150,000)
Increase in Accrued Expenses	57
Total Adjustments	<u>(372,235)</u>
Net Cash Used for Operating Activities	<u>\$ (451,036)</u>

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

Southern Ohio Diversification Initiative
Pike County
Notes to the Financial Statements
For the Fiscal Year Ended September 30, 2013

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. DESCRIPTION OF THE ENTITY

The Southern Ohio Diversification Initiative (the Initiative) was chartered in July of 1997 as a non-profit Ohio corporation organized under Title XVII, Chapters 1724 and 1702, Ohio Revised Code, the Not for Profit Corporation Law of Ohio filed with the Secretary of State. The sole purpose for which the Initiative was formed is to advance, encourage, and promote the industrial, economic, commercial and civic development of Pike, Scioto, Jackson and Ross Counties, in the State of Ohio. The Initiative acts as a Community Reuse Organization (CRO) to deal with the impact of the planned closing of the Portsmouth Gaseous Diffusion Plant located in Pike County, Ohio. The Initiative has been officially recognized by the U.S. Department of Energy as a CRO. The Initiative operates under the direction of a fifteen member board of trustees. An appointed staff consisting of an executive director and an administrative assistant are responsible for fiscal control of the resources of the Initiative. The Initiative serves Jackson, Pike, Ross and Scioto Counties.

To facilitate the efficient processing of excess personal property received from the Portsmouth Gaseous Diffusion Plant, the Initiative has a 51% ownership interest in a limited liability company, Southern Ohio Asset Recovery, LLC.

B. BASIS OF ACCOUNTING

Basis of accounting refers to when revenues and expenses are recognized in the accounts and reported in the financial statements. Basis of accounting relates to the timing of the measurements made, regardless of the measurement focus applied.

For financial statement presentation purposes, the Initiative utilizes the accrual basis of accounting. Under this method of accounting, revenues are recognized when they are earned. The Initiative reports gifts of cash, grants and other assets as temporarily restricted support if they are received with donor stipulations that limit the use of the donated assets. When a donor restriction expires, that is, when a stipulated time restriction ends or purpose restriction is accomplished, temporarily restricted net position are reclassified to unrestricted net position and reported in the statement of activities as net position released from restrictions.

Expenses are recognized under the accrual basis of accounting when the liability is incurred.

C. FINANCIAL STATEMENT PRESENTATION

The amounts for each of three classes of net assets: unrestricted, temporarily restricted and permanently restricted, be presented in an aggregated statement of financial position and that the amounts of changes in each of those classes of net position be presented in a statement of activities. This statement requires that resources be classified into three net asset categories according to donor-imposed restriction. A description of each of the categories is as follows:

Unrestricted Net Assets

Assets which are free of donor-imposed restrictions; all revenues, expenses, gains and losses that are not changes in temporarily or permanently restricted net position.

Temporarily Restricted Net Assets

Assets which include gifts and pledges receivable for which donor-imposed restrictions have not been met and for which the ultimate purpose of the proceeds are not permanently restricted.

Permanently Restricted Net Assets

Assets that are subject to restrictions of gift instruments requiring that the principal be invested in perpetuity. The income from these assets is included in the investment income of unrestricted and restricted funds, as appropriate, in the accompanying statement of activities.

Southern Ohio Diversification Initiative
Pike County
Notes to the Financial Statements
For the Fiscal Year Ended September 30, 2013

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

C. FINANCIAL STATEMENT PRESENTATION (continued)

When a donor restriction expires, that is, when a stipulated time restriction expires or purpose restriction is accomplished, restricted net position are reclassified to unrestricted net position and reported in the statement of activities as net position released from restrictions. There were no restrictions on the Initiative's net position as of September 30, 2013.

The financial statements of the Initiative should be consolidated to include the balances and transactions of Southern Ohio Asset Recovery, LLC, of which the Initiative is the majority-owner member. However, management has chosen to depart from this presentation.

D. COMPENSATED ABSENCES

Accumulated vacation leave and accumulated compensatory time are recorded as an expense and liability of the Initiative as the benefits accrue to the employees. Sick leave is accrued at 3.7 hours of sick leave per pay period to a maximum accrual of 960 hours. Vacation leave is accrued according to years of service with a maximum accrual of 160 hours.

E. CASH AND INVESTMENTS

The Initiative's cash and investments consist of cash on hand, deposits and certificates of deposit.

For purposes of the statement of cash flows and for presentation on the statement of financial position, investments with a maturity of three months or less at the time of purchase are considered to be cash equivalents. Investments with an initial maturity of more than three months are reported as investments.

F. PROPERTY AND EQUIPMENT

The property and equipment values were determined based on original acquisition costs at the time of purchase. Donated property and equipment are capitalized at estimated fair market value on the date donated. The Initiative has established \$500 as the threshold for which property and equipment are to be reported. The costs of normal maintenance and repairs that do not add to the value of the asset or materially extend asset lives are not capitalized. Improvements that extend the useful life or increase the capacity of operating efficiency of the asset are capitalized at cost. Depreciation has been provided based on the MACRS method over the following useful lives:

<u>Description</u>	<u>Estimated Lives</u>
Buildings	40 years
Infrastructure	40 years
Vehicles	5 years
Equipment	5 years
Furniture and Fixtures	7 years

G. INCOME TAXES

The Initiative is a not for profit corporation and is exempt from income taxes under Section 501(c)(3) of the Internal Revenue Code. The Initiative is also exempt from Ohio income tax. All IRS Form 990, Return of Organization Exempt from Income Tax, have been timely filed and are subject to examination by the IRS, generally for three years after they are filed.

Southern Ohio Diversification Initiative
Pike County
Notes to the Financial Statements
For the Fiscal Year Ended September 30, 2013

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

H. ESTIMATES

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 amounts reported in the financial statements and accompanying notes. Actual results may differ from those estimates.

I. ACCOUNTS RECEIVABLE

Accounts receivable and revenue are recorded when services are performed. The Initiative reports receivables at net realizable value. Management does not book an allowance for doubtful accounts due to past experience of collectability.

J. DUE TO OTHER GOVERNMENTS

The Initiative receives excess personal property by the United States Department of Energy (DOE) from the Portsmouth Gaseous Diffusion Plant. The Initiative may transfer the property to businesses, municipalities, or organizations in the region in order to create new employment opportunities or provide assistance to residents affected by the plant downsizing. The Initiative may also sell the property if it would have limited value in job creation. In consideration for the property transferred, DOE is due 50% of the value of assets with an original acquisition cost of \$50,000-\$250,000. Property with a value of \$50,000 or less is provided at no cost to the Initiative. Consideration for excess personal property with an initial acquisition value of more than \$250,000 will be determined on a case by case basis, using 50% of estimated fair market value as a starting point.

K. DATE OF MANAGEMENT'S REVIEW

In preparing these financial statements, management has evaluated subsequent events and transactions for potential recognition through March 28, 2014 the date the financial statements were available to be issued.

NOTE 2 - CASH AND INVESTMENTS

Deposits - Custodial credit risk for deposits is the risk that in the event of bank failure, the Initiative's deposits may not be returned. According to state law, public depositories must give security for all public funds on deposit in excess of those funds that are insured by the Federal Deposit Insurance Corporation (FDIC) or by any other agency or instrumentality of the federal government. These institutions may either specifically collateralize individual accounts in lieu of amounts insured by the FDIC, or may pledge a pool of government securities valued at least 105% of the total value of public monies on deposit at the institution. The Initiative's policy is to deposit money with financial institutions that are able to abide by the laws governing insurance and collateralization of public funds.

Deposits At September 30, 2013, the carrying amount of the Initiative's deposits was \$2,205,694 and the bank balance was \$2,208,898. Of the bank balance:

1. \$250,000 was covered by federal depository insurance.
2. \$1,958,898 was collateralized by the financial institutions' public entity deposit pools in the manner described above.

NOTE 3 - RISK MANAGEMENT

The Initiative is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; injuries to employees; and natural disasters. For fiscal year 2013, the Initiative contracted with Cincinnati Insurance Company for real property, building contents, and vehicle insurance coverage.

Southern Ohio Diversification Initiative
Pike County
Notes to the Financial Statements
For the Fiscal Year Ended September 30, 2013

NOTE 3 - RISK MANAGEMENT (continued)

Coverages provided by the program are as follows:

General Liability	\$2 million Annual Aggregate Limit
Automobile	\$1 million
Property	\$1.114 million
Crime	\$500 thousand
Directors & Officers Liability	\$1 million
Umbrella	\$2 million

Health insurance was provided by a private carrier, Medical Mutual of Ohio, for the year. Workers' compensation benefits are provided through the State Bureau of Workers' Compensation. The Initiative has not incurred significant reductions in insurance coverage from coverage in the prior year by major category of risk. Settled claims resulting from these risks have not exceeded commercial insurance coverage in any of the past three years.

NOTE 4 - PENSION PLAN

All employees of the Initiative may contribute into a simple IRA, a defined contribution pension plan. The Initiative contributes 3% of an employee's gross wages into the plan. An hourly employee must work six months prior to becoming eligible for the plan. A member is fully vested immediately and can retire at the age of 59 1/2 . No employees were participating in the plan in 2013.

NOTE 5 - CONTINGENCIES

The Initiative was not involved in any litigation as of September 30, 2013.

NOTE 6 - LOAN PAYABLE

During fiscal year 2013 the Initiative entered into a loan agreement in the amount of \$300,025 for the purpose of constructing a facility for the Ohio Valley Regional Development Commission (OVRDC). This loan was originally issued in December 2012 at 2.5% interest for an eight month period and then it was renegotiated and extended into a twelve month loan at 2.3% interest. The principal and interest are payable in full at maturity on July 25, 2014. However, the Initiative is making monthly payments of \$1,769.91. The loan is being secured with the certificate of deposit.

The facility is owned by the Initiative; however, the Initiative entered into a long term capital lease with OVRDC whereby OVRDC will make monthly rental payments to the Initiative in the amount of \$1,769.91 which provides the Initiative with sufficient cash flow to make the principal and interest payments on the loan. OVRDC utilizes the facility and the Initiative has recorded a lease receivable on their financial statements which will be amortized over twenty years using the same interest rate as the loan. The Initiative has not recorded the facility on their financial statements as it is structured as a long term capital lease.

NOTE 7- OPERATING LEASE

In August 2011, the Initiative entered into a 36 month lease for a Xerox copier. The lease term has a minimum payment of \$138.53 per month plus additional fees for supplies and copy volume. Total expenses for the year ending September 30, 2013 related to the lease were \$2,285. Minimum remaining lease payments are \$1,662 for the year ending September 30, 2014.

Southern Ohio Diversification Initiative
Pike County
Notes to the Financial Statements
For the Fiscal Year Ended September 30, 2013

NOTE 8- RELATED PARTY

The Initiative is 51% owner of Southern Ohio Asset Recovery, LLC (SOAR). SOAR provides expertise in efficiently processing the property received from the Portsmouth Gaseous Diffusion Plant. The Initiative provides various administrative and support services to SOAR. During the fiscal year ending September 30, 2013, the transactions and balances between the Initiative and SOAR are as follows:

Services provided to SOAR by the Initiative	\$211,524
Professional fees provided by SOAR	\$ 24,899
Accounts Receivable due to the Initiative from SOAR	\$134,613



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March 28, 2014

Members of the Board
Southern Ohio Development Commission

Independent Auditor's Report on Internal Control Over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with *Government Auditing Standards*

We have audited, in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of Southern Ohio Diversification Initiative (a nonprofit organization) (the Initiative), which comprise the statement of financial position as of September 30, 2013, and the related statement of activities, and cash flows for the year then ended, and the related notes to the financial statements, and have issued our report thereon dated March 28, 2014 in which a qualified opinion was issued due to a departure from generally accepted accounting principles.

Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered the Initiative's internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Initiative's internal control. Accordingly, we do not express an opinion on the effectiveness of the Initiative's internal control.

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

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in the internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the Initiative's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that is required to be reported under *Government Auditing Standards*.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the organization's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the organization's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Respectfully submitted,

WHITED SEIGNEUR SAMS & RAHE CPAs, LLP

Whited Seigneur Sams & Rahe

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Dave Yost • Auditor of State

SOUTHERN OHIO DIVERSIFICATION INITIATIVE

PIKE 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
JUNE 3, 2014