

Pickaway County Family & Children First Council
Pickaway County, Ohio
Regular Audit
For the Fiscal Years Ended June 30, 2016 and 2015



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Dave Yost • Auditor of State

Members of the Board
Pickaway County Family & Children First Council
2050 Stoneridge Drive
Circleville, OH 43113

We have reviewed the *Independent Auditor's Report* of the Pickaway County Family & Children First Council, Pickaway County, prepared by Millhuff-Stang, CPA, Inc., for the audit period July 1, 2014 through June 30, 2016. 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 Pickaway County Family & Children First Council is responsible for compliance with these laws and regulations.

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

Dave Yost
Auditor of State

March 30, 2017

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Pickaway County Family & Children First Council
Pickaway County, Ohio
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For the Fiscal Years Ended June 30, 2016 and 2015

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Independent Auditor's Report

Members of the Board
Pickaway County Family & Children First Council
2050 Stoneridge Drive
Circleville, Ohio 43113

Report on the Financial Statements

We have audited the accompanying financial statements of the cash balances, receipts, and disbursements by fund type, and the related notes of Pickaway County Family & Children First Council, Pickaway County, (the Council), as of and for the years ended June 30, 2016 and 2015.

Management's Responsibility for the Financial Statements

Management is responsible for preparing and fairly presenting these financial statements in accordance with the financial reporting provisions of Ohio Revised Code Section 117.38 and Ohio Administrative Code Section 117-2-03(D) permit; this responsibility includes designing, implementing and maintaining internal control relevant to preparing and fairly presenting financial statements free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to opine on these financial statements based on our audit. We audited in accordance with auditing standards generally accepted in the United States of America and the financial audit standards in the Comptroller General of the United States' *Government Auditing Standards*. Those standards require us to plan and perform the audit to reasonably assure the financial statements are free from material misstatement.

An audit requires obtaining evidence about financial statement amounts and disclosures. The procedures selected depend on our judgment, including assessing the risks of material financial statement misstatement, whether due to fraud or error. In assessing those risks, we consider internal control relevant to the Council's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not to the extent needed to opine on the effectiveness of the Council's internal control. Accordingly, we express no opinion. An audit also includes evaluating the appropriateness of management's accounting policies and the reasonableness of their significant accounting estimates, as well as our evaluation of the overall financial statement presentation.

We believe the audit evidence we obtained is sufficient and appropriate to support our audit opinions.

Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles

As described in Note 1 of the financial statements, the Council prepared these financial statements using the accounting basis permitted by the financial reporting provisions of Ohio Revised Code Section 117.38 and Ohio Administrative Code Section 117-2-03(D), which is an accounting basis other than accounting principles generally accepted in the United States of America (GAAP), to satisfy these requirements.

Although, the effects on the financial statements of the variances between the regulatory accounting basis and GAAP are not reasonably determinable, we presume they are material.

Though the Council does not intend these statements to conform to GAAP, auditing standards generally accepted in the United States of America require us to include an adverse opinion on GAAP. However, the adverse opinion does not imply the amounts reported are materially misstated under the accounting basis Ohio Revised Code Section 117.38 and Ohio Administrative Code Section 117-2-03(D) permit. Our opinion on this accounting basis is in the *Opinion on Regulatory Basis of Accounting* paragraph below.

Adverse Opinion on U.S. Generally Accepted Accounting Principles

In our opinion, because of the significance of the matter discussed in the *Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles* paragraph, the financial statements referred to above do not present fairly, in accordance with accounting principles generally accepted in the United States of America, the financial position of the Council as of June 30, 2016 and 2015, or changes in financial position thereof for the years then ended.

Opinion on Regulatory Basis of Accounting

In our opinion, the financial statements referred to above present fairly, in all material respects, the combined cash balances of Pickaway County Family & Children First Council, as of June 30, 2016 and 2015, and its combined cash receipts and disbursements for the years then ended in accordance with the financial reporting provisions Ohio Revised Code Section 117.38 and Ohio Administrative Code Section 117-2-03(D) permit, described in Note 1.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated November 11, 2016 on our consideration of the Council'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. That report describes the scope of our internal control testing over financial reporting and compliance, and the results of that testing, and does not opine 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 Council's internal control over financial reporting and compliance.



Natalie Millhuff-Stang, CPA, CITP
President/Owner
Millhuff-Stang, CPA, Inc.
Portsmouth, Ohio

November 11, 2016

Pickaway County Family and Children First Council
*Combined Statement of Cash Receipts, Cash Disbursements, and
Changes in Fund Cash Balances*
All Governmental Fund Types
For the Year Ended June 30, 2016

	Governmental Fund Types		
	General	Special Revenue	Totals (Memorandum Only)
<i>Cash Receipts</i>			
Intergovernmental	\$0	190,209	\$190,209
Contributions and Donations	15,493	0	15,493
<i>Total Cash Receipts</i>	15,493	190,209	205,702
<i>Cash Disbursements</i>			
Purchased Services	3,876	0	3,876
Supplies and Materials	5,730	0	5,730
Miscellaneous	300	0	300
Children's Trust	0	18,143	18,143
FCSS	0	20,071	20,071
OCBF Administration	0	15,193	15,193
Help Me Grow-GRF	0	21,088	21,088
Help Me Grow-Part C	0	120,243	120,243
<i>Total Cash Disbursements</i>	9,906	194,738	204,644
<i>Excess of Receipts Over (Under) Disbursements</i>	5,587	(4,529)	1,058
<i>Other Financing Sources</i>			
Loan Proceeds	0	12,624	12,624
<i>Total Other Financing Sources</i>	0	12,624	12,624
<i>Net Change in Fund Cash Balances</i>	5,587	8,095	13,682
<i>Fund Cash Balances, July 1</i>	12,482	588	13,070
<i>Restricted for:</i>			
Help Me Grow-Part C	0	8,095	8,095
OCBF Administration	0	0	0
Help Me Grow-GRF	0	0	0
FCSS Grant	0	0	0
Children's Trust	0	0	0
Assigned to Future Purchases	1,962	0	1,962
Unassigned	16,107	0	16,107
<i>Fund Cash Balances, June 30</i>	<u>\$18,069</u>	<u>\$8,683</u>	<u>\$26,752</u>

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

Pickaway County Family and Children First Council
*Combined Statement of Cash Receipts, Cash Disbursements, and
Changes in Fund Cash Balances*
All Governmental Fund Types
For the Year Ended June 30, 2015

	Governmental Fund Types		
	General	Special Revenue	Totals (Memorandum Only)
<i>Cash Receipts</i>			
Intergovernmental	\$0	182,888	\$182,888
Contributions and Donations	3,295	0	3,295
<i>Total Cash Receipts</i>	3,295	182,888	186,183
<i>Cash Disbursements</i>			
Purchased Services	690	0	690
Supplies and Materials	272	0	272
Miscellaneous	3,507	0	3,507
Children's Trust	0	16,967	16,967
FCSS	0	19,851	19,851
OCBF Administration	0	15,750	15,750
Help Me Grow-GRF	0	21,250	21,250
Help Me Grow-Part C	0	108,482	108,482
<i>Total Cash Disbursements</i>	4,469	182,300	186,769
<i>Net Change in Fund Cash Balances</i>	(1,174)	588	(586)
<i>Fund Cash Balances, July 1</i>	13,656	0	13,656
Restricted for:			
Help Me Grow-Part C	0	588	588
Unassigned	12,482	0	12,482
<i>Fund Cash Balances, June 30</i>	\$12,482	\$588	\$13,070

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

Pickaway County Family and Children First Council

Notes to the Financial Statements

For the Year Ended June 30, 2016 and 2015

Note 1 – Summary of Significant Accounting Policies

Description of the Entity

Ohio Revised Code Section 121.37 created the Ohio Family and Children First Cabinet Council and required each Board of County Commissioners to establish a County Family and Children First Council. Statutory membership of County Council consists of the following individuals:

- a. At least three individuals representing the interest of families in the County. Where possible, the number of members representing families shall be equal to twenty percent of the Council's remaining membership;
- b. The Director of the Board of Alcohol, Drug Addiction, and Mental Health Services that serves the County, or, in the case of a County that has a Board of Alcohol and Drug Addiction Services and a Community Mental Health Board, the Directors of both Boards. If a Board of Alcohol, Drug Addition, and Mental Health Services covers more than one County, the Director may designate a person to participate on the County's Council;
- c. The Health Commissioner, or the Commissioner's designee, of the Board of Health of each City or General Health District in the County. If the County has two or more health districts, the Health Commissioner membership may be limited to the Commissioners of the two districts with the largest populations;
- d. The Director of the County Department of Job and Family Services;
- e. The Executive Director of the public children services agency or the County agency responsible for the administration of children services pursuant to the Ohio Revised Code Section 5153.15;
- f. The Superintendent of the County Board of Developmental Disabilities or if the Superintendent serves as Superintendent as more than one County Board of Developmental Disabilities, the Superintendent's designee;
- g. The Superintendent of the city, exempted village, or local school district with the largest number of pupils residing in the County, as determined by the Ohio Department of Education, which shall notify each County of its determination at least biennially;
- h. A School Superintendent representing all other school districts with territory in the County, as designated at a biennial meeting of the superintendents of those districts;
- i. A representative of the municipal corporation with the largest population in the County;
- j. The President of the Board of County Commissioners or an individual designated by the Board;
- k. A representative of the regional office of the Ohio Department of Youth Services;
- l. A representative of the County's Head Start agencies, as defined in Ohio Revised Code Section 3301.32;
- m. A representative of the County's Early Intervention collaborative established pursuant to the federal early intervention program operated under the "Individuals with Disabilities Education Act of 2004"; and

Pickaway County Family and Children First Council

Notes to the Financial Statements

For the Year Ended June 30, 2016 and 2015

Note 1 – Summary of Significant Accounting Policies (Continued)

- n. A representative of a local nonprofit entity that funds, advocates, or provides services to children and families.

A County Family and Children First Council may invite any other local public or private agency or group that funds, advocates, or provides services to children to have a representative become a permanent or temporary member of the Council.

The purpose of the County Council is to streamline and coordinate existing government services for families seeking services for their children. In seeking to fulfill its purpose, a County Council shall provide for the following:

- a. Referrals to the Cabinet Council of those children for whom the County Council cannot provide adequate services;
- b. Development and implementation of a process that annually evaluates and prioritizes services, fills service gaps where possible, and invents new approaches to achieve better results for families and children;
- c. Participation in the development of a countywide, comprehensive, coordinated, multi-disciplinary interagency system for infants and toddlers with developmental disabilities or delays and their families, as established pursuant to federal grants received and administered by the Department of Health for early intervention services under the “Individuals with Disabilities Education Act of 2004”;
- d. Maintenance of an accountability system to monitor the County Council’s progress in achieving results for families and children; and
- e. Establishment of a mechanism to ensure ongoing input from a broad representation of families who are receiving services within the County system.

Reporting Entity

A reporting entity is comprised of the primary government, component units, and other organizations that are included to ensure that the financial statements are not misleading. The primary government of the Council consists of all funds, departments, and activities that are not legally separate from the Council. They comprise the Council’s legal entity which provides services including human, social, health and education to families and children.

Component units are legally separate organizations for which the Council is financially accountable. The Council is financially accountable for an organization if the Council appoints a voting majority of the organization’s governing board and (1) the Council is able to significantly influence the programs or services performed or provided by the organization; or (2) the Council is legally entitled to or can otherwise access the organization’s resources; the Council is legally obligated or has otherwise assumed the responsibility to finance the deficits of, or provide financial support to, the organization; or the Council is obligated for the debt of the organization. Component units may also include organizations that are fiscally dependent on the Council in that the Council approves the budget, the issuance of debt, or the levying of taxes. The Council has no component units.

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

Pickaway County Family and Children First Council

Notes to the Financial Statements

For the Year Ended June 30, 2016 and 2015

Note 1 – Summary of Significant Accounting Policies (Continued)

Basis of Accounting

These financial statements follow the accounting basis permitted by the financial reporting provisions of Ohio Revised Code Section 117.38 and Ohio Administrative Code Section 117-2-03(D). This basis is similar to the cash receipts and disbursements accounting basis. The Board 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 financial reporting provisions of Ohio Revised Code Section 117.38 and Ohio Administrative Code Section 117-2-03(D) permit.

Fund Accounting

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

General Fund

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

Special Revenue Funds

These funds account for proceeds from specific sources (other than from trusts or for capital projects) that are restricted to disbursement for specific purposes. The Council had the following significant special revenue fund:

Help Me Grow – Part C – This fund receives monies for the purpose of the grant provisions.

Administrative Agent/Fiscal Agent

Ohio Revised Code Section 121.37(B)(5)(a) requires the Council to select an administrative agent to provide fiscal and administrative services to the Council. The Council has selected the Pickaway County Educational Service Center. The Council authorizes Pickaway County Educational Service Center, as fiscal agent and administrative agent, to subcontract with, designate, and/or seek assistance from any agencies and/or organizations that it deems necessary in order to complete the obligations set forth in the agreement. The Pickaway County Educational Service Center agrees to be ultimately responsible for fulfilling the fiscal and administrative obligations of the agreement.

Budgetary Process

A Family and Children First Council established under Ohio Revised Code Section 121.37 is not a taxing authority and is not subject to Ohio Revised Code Chapter 5705. As of October 1, 1997, all Family and Children First Councils are required to file an annual budget with its administrative agent. The Council filed an estimate of financial resources and an appropriation measure with the Pickaway County Educational Service Center as required by Ohio law.

A summary of 2016 and 2015 budgetary activity appears in Note 2.

Cash and Investments

The Council's fiscal agent, Pickaway County Educational Service Center (the Center) is the custodian for all funds received in the name of the Council. Deposits of monies are made with the Center's Treasurer and fund expenditures and balances are reported through the Center's Treasurer. Deposits and investments are made in accordance with the Ohio Revised Code and are valued at the fiscal agent's carrying amount.

Pickaway County Family and Children First Council

Notes to the Financial Statements

For the Year Ended June 30, 2016 and 2015

Note 1 - Summary of Significant Accounting Policies (Continued)

Property, Plant and Equipment

The Council records cash disbursements for acquisitions of property, plant and equipment when paid. These items are not reflected as assets in the accompanying financial statements.

Accumulated Leave

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

Fund Balance

Fund balance is divided into five classifications based primarily on the extent to which the Council must observe constraints imposed upon the use of its governmental-fund resources. The classifications are as follows:

Nonspendable – The nonspendable fund balance classification includes amounts that cannot be spent because they are not in spendable form or legally required to be maintained intact. The “not in spendable form” criterion includes items that are not expected to be converted to cash.

Restricted – Fund balance is restricted when constraints placed on the use of resources are either externally imposed by creditors (such as through debt covenants), grantors, contributors, or laws or regulations of other governments; or is imposed by law through constitutional provisions or enabling legislation.

Committed – The committed fund balance classification includes amounts that can be used only for the specific purposes imposed by a formal action (resolution) of the Council. Those committed amounts cannot be used for any other purpose unless the Council removes or changes the specified use by taking the same type of action (resolution) it employed to previously commit those amounts. Committed fund balance also incorporates contractual obligations to the extent that existing resources in the fund have been specifically committed for use in satisfying those contractual requirements.

Assigned – Amounts in the assigned fund balance classification are intended to be used by Council for specific purposes but do not meet the criteria to be classified as restricted or committed. In governmental funds other than the general fund, assigned fund balance represents the remaining amount that is not restricted or committed. In the general fund, assigned amounts represent intended uses established by policies of the Council, which includes giving the administrative/fiscal agent the authority to constrain monies for intended purposes.

Unassigned – Unassigned fund balance is the residual classification for the general fund and includes all spendable amounts not contained in the other classifications. In other governmental funds, the unassigned classification is only used to report a deficit fund balance resulting from the overspending for specific purposes for which amounts had been restricted, committed, or assigned.

The Council applies restricted resources first when expenditures are incurred for purposes for which either restricted or unrestricted (committed, assigned, and unassigned) amounts are available. Similarly, within unrestricted fund balance, committed amounts are reduced first followed by assigned, and then unassigned amounts when expenditures are incurred for purposes for which amounts in any of the unrestricted fund balance classifications could be used.

Pickaway County Family and Children First Council

Notes to the Financial Statements

For the Year Ended June 30, 2016 and 2015

Note 2 Budgetary Activity

Budgetary activity for the year ending June 30, 2016 follows:

Fund Type	Budgeted Receipts	Actual Receipts	Variance
General	\$15,492	\$15,493	\$1
Special Revenue	190,207	202,833	12,626
Total	\$205,699	\$218,326	\$12,627

Fund Type	Appropriation Authority	Budgetary Expenditures	Variance
General	\$10,669	\$11,868	\$(1,199)
Special Revenue	194,706	194,738	(32)
Total	\$205,375	\$206,606	\$(1,231)

Budgetary activity for the year ending June 30, 2015 follows:

Fund Type	Budgeted Receipts	Actual Receipts	Variance
General	\$3,295	\$3,295	\$0
Special Revenue	182,998	182,888	(110)
Total	\$186,293	\$186,183	(\$110)

Fund Type	Appropriation Authority	Budgetary Expenditures	Variance
General	\$4,469	\$4,469	\$0
Special Revenue	182,300	182,300	0
Total	\$186,769	\$186,769	\$0

Note 3 – Equity in Pooled Cash and Investments

The Pickaway County Educational Service Center, as fiscal agent for the Council, maintains a cash and investments pool used by all of the Center’s funds, including those of the Council. The Ohio Revised Code prescribes allowable deposits and investments.

The carrying amount of cash at June 30 was as follows:

	2016	2015
Held by the Pickaway County Educational Service Center	\$26,752	\$13,070

Deposits: The Pickaway County Educational Service Center is responsible for maintaining adequate depository collateral for all funds in the Center’s pooled and deposit accounts. All risks associated with the above deposits are the responsibility of the Center.

Pickaway County Family and Children First Council

Notes to the Financial Statements

For the Year Ended June 30, 2016 and 2015

Note 4 – Retirement System

The Council contributes to the School Employees Retirement System (SERS), a cost-sharing multiple-employer defined benefit pension plan. SERS provides retirement and disability benefits, annual cost-of-living adjustments, and death benefits to plan members and beneficiaries. Authority to establish and amend benefits is provided by Chapter 3309 of the Ohio Revised Code. SERS issues a publicly available, stand-alone financial report that includes financial statements and required supplementary information. That report may be obtained by writing to the School Employees Retirement System, 300 East Broad Street, Suite 100, Columbus, Ohio 43215-3746 or by calling (614) 222-5853.

Plan members are required to contribute 10 percent of their annual covered salary and the Council is required to contribute at an actuarially determined rate. The current Council rate is 14 percent of annual covered payroll. The contribution requirements of plan members and employers are established and may be amended, up to a statutory maximum amount, by the SERS' Retirement Board. The Council has paid all contributions required through June 30, 2016.

Note 5 – Risk Management

The Council is exposed to various risk of loss related to torts; theft or damage to, and destruction of assets. During 2016 and 2015, the Council's fiscal agent, Pickaway County Educational Service Center, provided insurance for the assets of the Council. Settled claims have not exceeded coverage in any of the last three years. There has not been a significant reduction in coverage from the prior year.

Note 6 – Contingent Liabilities

Amounts grantor agencies pay to the Council are subject to audit and adjustment by the grantor, principally the federal and state government. The grantor may require refunding any disallowed costs. Management cannot presently determine amounts grantors may disallow. However, based on prior experience, management believes any refunds would be immaterial.

Note 7 – Loans from Fiscal Agent

During the fiscal year, the fiscal agent provided an interest-free loan to the Council in the amount of \$12,624 in anticipation of grant revenues. This full amount is to be paid back within the next fiscal year when the Council is reimbursed by the grantor agency.

Note 8 – Subsequent Events

In July of 2016, the Council repaid the \$12,624 loan from the fiscal agent, Pickaway County Education Service Center, in full.

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*

Independent Auditor's Report

Members of the Board
Pickaway County Family & Children First Council
2050 Stoneridge Drive
Circleville, Ohio 43113

We have audited, in accordance with the 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 Pickaway County Family & Children First Council (the Council) as of and for the years ended June 30, 2016 and 2015, and the related notes to the financial statements, and have issued our report thereon dated November 11, 2016, wherein we noted the Council followed financial reporting provisions Ohio Revised Code Section 117.38 and Ohio Administrative Code Section 117-2-03(D) permit.

Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered the Council'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 opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Council's internal control. Accordingly, we do not express an opinion on the effectiveness of the Council'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 a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the Council'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 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 Council's financial statements are free from 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 are 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 Council'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 Council's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.



Natalie Millhuff-Stang, CPA, CITP
President/Owner
Millhuff-Stang, CPA, Inc.
Portsmouth, Ohio

November 11, 2016



Dave Yost • Auditor of State

PICKAWAY COUNTY FAMILY AND CHILDREN FIRST COUNCIL

PICKAWAY 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
APRIL 11, 2017**