



OHIO AUDITOR OF STATE
KEITH FABER



LORAIN COUNTY AGRICULTURAL SOCIETY
LORAIN COUNTY

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OHIO AUDITOR OF STATE KEITH FABER



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INDEPENDENT AUDITOR'S REPORT

Lorain County Agricultural Society
Lorain County
23000 Fairgrounds Road
Wellington, Ohio 44090

To the Board of Directors:

Report on the Financial Statements

We have audited the accompanying financial statements of the cash balances, receipts and disbursements by fund type, and related notes of the Lorain County Agricultural Society, Lorain County, Ohio, (the Society) as of and for the years ended November 30, 2017 and 2016.

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 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 Society'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 Society's internal control. Accordingly, we express no such 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 2 of the financial statements, the Society 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 Society 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 Society as of November 30, 2017 and 2016, and the respective 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 cash balances, receipts and disbursements by fund type, and related notes of the Lorain County Agricultural Society, Lorain County, Ohio, as of November 30, 2017 and 2016, and 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 2.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated July 14, 2020, on our consideration of the Society'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. 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 Society's internal control over financial reporting and compliance.



Keith Faber
Auditor of State

Columbus, Ohio

July 14, 2020

Lorain County Agricultural Society
Lorain County
Statement of Receipts, Disbursements and
Change in Fund Balance (Regulatory Cash Basis)
For the Years Ended November 30, 2017 and 2016

	<u>2017</u>	<u>2016</u>
Operating Receipts		
Taxes	(\$45)	(\$513)
Admissions	799,084	726,155
Privilege Fees	321,072	340,141
Sales by Fair Board	10,074	7,226
Racing	28,494	27,711
Utilities	125	335
Fees	32,469	35,796
Rentals	199,825	198,093
<i>Total Operating Receipts</i>	<u>1,391,098</u>	<u>1,334,944</u>
Operating Disbursements		
Wages & Salaries	311,608	285,350
Benefits	36,742	38,898
Administrative Expenses	25,617	25,453
Race Expenses	105,406	96,186
Supplies- Resale	3,453	4,531
Supplies	44,032	47,429
Utilities	92,620	110,953
Services-Professional	226,676	160,106
Property Services	233,163	198,183
Advertising	50,368	49,666
Repairs	115,654	185,346
Insurance	50,354	51,606
Rent/Lease	41,279	42,686
Capital Outlay	23,703	267,244
Senior Fair	65,251	59,898
Contest Expenses	178,055	157,801
Junior Fair	40,756	30,493
Other Fair Expenses	30,644	39,229
Miscellaneous	5,987	13,264
<i>Total Operating Disbursements</i>	<u>1,681,368</u>	<u>1,864,322</u>
<i>Excess (Deficiency) of Operating Receipts Over (Under) Operating Disbursements</i>	<u>(290,270)</u>	<u>(529,378)</u>
Non-Operating Receipts (Disbursements)		
State Support	74,880	73,739
Local Support	3,300	3,300
Donations/Contributions- Restricted	29,139	36,110
Donations/Contributions- Unrestricted	70,716	8,039
Investment Income	1,240	2,075
Debt Service	(15,323)	(11,262)
<i>Net Non-Operating Receipts (Disbursements)</i>	<u>163,952</u>	<u>112,001</u>
<i>Excess (Deficiency) of Receipts Over (Under) Disbursements</i>	(126,318)	(417,377)
Cash Balance, Beginning of Year	<u>711,558</u>	<u>1,128,935</u>
<i>Cash Balance, End of Year</i>	<u><u>\$585,240</u></u>	<u><u>\$711,558</u></u>

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

Lorain County Agricultural Society
Lorain County
Notes to the Financial Statement
For the Fiscal Years Ended November 30, 2017 and 2016

Note 1 – Reporting Entity

The Lorain County Agricultural Society, Lorain County, (the Society) is a body politic and corporate established to exercise the rights and privileges conveyed to it by the constitution and laws of the State of Ohio. The Society is a county agricultural society corporation formed under Chapter 1711 of the Ohio Revised Code. The Society was founded in 1846 to operate an annual agricultural fair. The Society sponsors the week-long Lorain County Fair during the month of August. During the fair, harness races are held, culminating in the running of the Home Talent Colt Stakes. Lorain County is not financially accountable for the Society. The Board of Directors manages the Society. The Board is made up of 21 directors serving staggered three-year terms. Society members elect Board members from its membership. Members of the Society must be residents of Lorain County and pay an annual membership fee to the Society.

The reporting entity includes all activity occurring on the fairgrounds. This includes the annual fair, harness racing during fair week, camping during fair week, and other year round activities at the fairgrounds including facility rental. Other year-round activities at the fairgrounds including facility rental, track and stall rental, and community events including facility rentals. The reporting entity does not include any other activities or entities of Lorain County, Ohio.

Notes 7 and 8, respectively, summarize the Junior Fair Board's and Junior Livestock Sale Committee's financial activity.

The Society's management believes this financial statement presents all activities for which the Society is financially accountable.

Note 2 – Summary of Significant Accounting Policies

Basis of Presentation

The Society's financial statement consists of a statement of receipts, disbursements and changes in fund balances (regulatory cash basis).

Basis of Accounting

This financial statement follows 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).

This statement includes 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.

Deposits and Investments

The Society'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 Society values certificates of deposit at cost.

Lorain County Agricultural Society
Lorain County
Notes to the Financial Statement
For the Fiscal Years Ended November 30, 2017 and 2016

Note 2 – Summary of Significant Accounting Policies (continued)

Capital Assets

The Society records disbursements for acquisitions of property, plant, and equipment when paid. The accompanying financial statement does not report these items as assets.

Income Tax Status

The Society is a not-for-profit organization, exempt from income taxes under Section 501(c) (3) of the Internal Revenue Code. The Society is not a private foundation within the meaning of Section 509 (a). Contributions to the Society are deductible per Section 170(b) (1) (A) (v1). Management is unaware of any actions or events that would jeopardize the Society's tax status.

Race Purse

Home Talent Colt Stakes Harness Races are held during the Lorain County Fair. The Society pays all Sustaining and Entry fees and the required portion of the cash received from the Ohio Fairs Fund as Race Purse to winning horses.

Sustaining and Entry Fees Horse owners and the Home Talent Colt Association pay fees to the Society to qualify horses for entry into stake races. They must make payment before a horse can participate in a stake race. The accompanying financial statement reports these fees as Sustaining and Entry Fees.

Ohio Fairs Fund The State of Ohio contributes money to the Society from the Ohio Fairs Fund to supplement the race purse. See Note 4 for additional information.

Pari-mutuel Wagering

A wagering system totals the amounts wagered and adjusts the payoff to reflect the relative amount bet on different horses and various odds. The total amount bet (also known as the "handle"), less commission, is paid to bettors in accordance with the payoffs, as the pari-mutuel wagering system determines. The Society contracts with a totalizer service to collect bets and provide the pari-mutuel wagering system.

Pari-mutuel wagering commission (the commission) is the Society's share of total pari-mutuel wagers after payment of amounts to winning bettors. The commission is determined by applying a statutory percentage to the total amount bet and is reflected in the accompanying financial statement as Pari-mutuel Wagering Commission. See Note 4 for additional information.

Note 3 – Deposits and Investments

The Society maintains a deposits and investments pool all funds use. The Ohio Revised Code prescribes allowable deposits and investments. The carrying amount of deposits and investments at November 30, 2017 and 2016 was as follows:

	2017	2016
Demand deposits	\$146,657	\$123,338
Other time deposits (savings and NOW accounts)	438,583	588,220
Total deposits	585,240	711,558

Lorain County Agricultural Society
Lorain County
Notes to the Financial Statement
For the Fiscal Years Ended November 30, 2017 and 2016

Note 3 – Deposits and Investments (Continued)

Deposits

Deposits are insured by the Federal Deposit Insurance Corporation; or collateralized by specific securities pledged by the financial institution to the Society; or collateralized by the financial institution's public entity deposit pool.

Note 4 – Horse Racing

State Support Portion of Purse

The financial statement reports Ohio Fairs Fund and Ohio Harness Horseman's Association money, received to supplement purse for the fiscal year ended November 30, 2017 and 2016 in the amounts of \$69,583 and \$57,400 as State Support.

Pari-mutuel Wagering

The Society does not record the Total Amount Bet or the Payoff to Bettors in the accompany financial statement, rather, it records the Pari-mutuel Wagering Commission which is the Society's share of total pari-mutuel wagers after paying winning bettors. The expenses of providing the pari-mutuel wagering system are called Tote Services, and these expenses are included in Professional Service Disbursements. State taxes, which are also paid from the Pari-mutuel Wagering Commission, are reflected in Other Operating Disbursements, and the amount remaining is the Society's net portion.

	2017	2016
Total Amount Bet (Handle)	\$13,328	\$14,802
Less: Payoff to Bettors	(10,608)	(11,783)
Parimutuel Wagering Commission	2,720	3,019
Tote Service Set Up Fee	(1,800)	(1,800)
Tote Service Commission	(281)	(399)
State Tax	(383)	(425)
Society Portion	\$256	\$395

Note 5 – Risk Management

The Society is exposed to various risks of property and casualty losses, and injuries to employees.

The Society insures against injuries to employees through the Ohio Bureau of Workers' Compensation.

The Society belongs to the Public Entities Pool of Ohio (PEP), a risk-sharing pool available to Ohio local governments. PEP provides property and casualty coverage for its members. York Insurance Services Group, Inc. (York) functions as the administrator of PEP and provides underwriting, claims, loss control, risk management, and reinsurance services for PEP. PEP is a member of the American Public Entity Excess Pool (APEEP), which is also administered by York. Member governments pay annual contributions to fund PEP. PEP pays judgments, settlements and other expenses resulting from covered claims that exceed the members' deductibles.

Lorain County Agricultural Society
Lorain County
Notes to the Financial Statement
For the Fiscal Years Ended November 30, 2017 and 2016

Note 5 – Risk Management (Continued)

Casualty and Property Coverage

APEEP provides PEP with an excess risk-sharing program. Under this arrangement, PEP retains insured risks up to an amount specified in the contracts. At December 31, 2017, PEP retained \$350,000 for casualty claims and \$100,000 for property claims.

The aforementioned casualty and property reinsurance agreement does not discharge PEP's primary liability for claims payments on covered losses. Claims exceeding coverage limits are the obligation of the respective government.

Financial Position

PEP's financial statements (audited by other auditor's) conform with generally accepted accounting principles, and reported the following assets, liabilities and net position at December 31, 2017 and 2016.

	<u>2017</u>	<u>2016</u>
Assets	\$44,452,326	\$42,182,281
Liabilities	(13,004,011)	(13,396,700)
Net Position	31,448,315	28,785,581

At December 31, 2017 and 2016 the liabilities above include approximately \$11.8 million and \$12 million of estimated incurred claims payable. The assets above also include approximately \$11.2 million and \$11.5 million of unpaid claims to be billed. The Pool's membership increased to 527 members in 2017. These amounts will be included in future contributions from members when the related claims are due for payment. As of December 31, 2017, the Society's share of these unpaid claims collectible in future years is approximately \$32,000.

Based on discussions with PEP, the expected rates PEP charges to compute member contributions, which are used to pay claims as they become due, are not expected to change significantly from those used to determine the historical contributions detailed below. By contract, the annual liability of each member is limited to the amount of financial contributions required to be made to PEP for each year of membership.

<u>2017 Contributions to PEP</u>	<u>2016 Contributions to PEP</u>
\$50,136	\$51,606

After one year of membership, a member may withdraw on the anniversary of the date of joining PEP, if the member notifies PEP in writing 60 days prior to the anniversary date. Upon withdrawal, members are eligible for a full or partial refund of their capital contributions, minus the subsequent year's contribution. Withdrawing members have no other future obligation to PEP. Also upon withdrawal, payments for all casualty claims and claim expenses become the sole responsibility of the withdrawing member, regardless of whether a claim occurred or was reported prior to the withdrawal.

Lorain County Agricultural Society
Lorain County
Notes to the Financial Statement
For the Fiscal Years Ended November 30, 2017 and 2016

Note 6 – Social Security

Society employees contributed to Social Security. This plan provides retirement benefits, including survivor and disability benefits to participants.

Employees contributed 6.2 percent of their gross salaries. The Society contributed an amount equal to 6.2 percent of participants' gross salaries. The Society has paid all contributions required through November 30, 2017.

Note 7 – Junior Fair Board

The Junior Fair Board, which is composed of 4-H, FFA, Boy Scout, Girl Scout, and Farm Bureau Youth organization representatives, is responsible for the Junior Fair Division activities of the Lorain County Fair. The Society disbursed \$40,756 and \$30,493 directly to vendors to support Junior Fair activities, during 2017 and 2016, respectively. These expenses are reflected as a disbursement in the accompanying financial statement as Junior Fair Disbursement. The Junior Fair Board accounts for its activities separately. The accompanying financial statement does not include this activity. The Junior Fair Board's financial activity for the fiscal year ended November 30, 2017 and 2016 follows:

	2017	2016
Beginning Cash Balance	\$3,447	\$7,646
Receipts	32,560	26,636
Disbursements	(29,632)	(30,835)
Ending Cash Balance	\$6,375	\$3,447

Note 8 – Junior Livestock Sale Committee

The Junior Livestock Committee is a separate committee charged with running the Junior Livestock Auction. This auction is held during fair week. Children may sell their animals directly to market or through the Lorain County's auction. A commission of 2 percent on auction sales covers auction costs. The Junior Livestock Committee retains this money. The accompanying financial statement does not include the Junior Livestock Committee's activities.

The Junior Livestock Committee's financial activity for the fiscal years ended November 30, 2017 and 2016, follows:

	2017	2016
Beginning Cash Balance	\$16,008	\$12,356
Receipts	428,006	468,520
Disbursements	(427,230)	(464,868)
Ending Cash Balance	\$16,784	\$16,008

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

Lorain County Agricultural Society
Lorain County
23000 Fairgrounds Road
Wellington, Ohio 44090

To the Board of Directors:

We have audited, in accordance with auditing standards generally accepted in the United States and the Comptroller General of the United States' *Government Auditing Standards*, the financial statements of the cash balances, receipts, and disbursements by fund type of the Lorain County Agricultural Society, Lorain County, Ohio, (the Society) as of and for the years ended November 30, 2017 and 2016, and the related notes to the financial statements and have issued our report thereon dated July 14, 2020 wherein we noted the Society 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

As part of our financial statement audit, we considered the Society's internal control over financial reporting (internal control) to determine the audit procedures appropriate in the circumstances to the extent necessary to support our opinions on the financial statements, but not to the extent necessary to opine on the effectiveness of the Society's internal control. Accordingly, we have not opined on it.

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 a reasonable possibility that internal control will not prevent or detect and timely correct a material misstatement of the Society's financial statements. 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 internal control deficiencies that might be material weaknesses or significant deficiencies. Therefore, unidentified material weaknesses or significant deficiencies may exist. We did identify a certain deficiency in internal control, described in the accompanying schedule of findings that we consider a material weakness. We consider finding 2018-001 to be a material weakness.

Compliance and Other Matters

As part of reasonably assuring whether the Society'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, opining 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*.

Society's Response to Finding

The Society's response to the finding identified in our audit is described in the accompanying schedule of findings. We did not subject the Society's response to the auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on it.

Purpose of this Report

This report only describes the scope of our internal control and compliance testing and our testing results, and does not opine on the effectiveness of the Society's internal control or on compliance. This report is an integral part of an audit performed under *Government Auditing Standards* in considering the Society's internal control and compliance. Accordingly, this report is not suitable for any other purpose.



Keith Faber
Auditor of State

Columbus, Ohio

July 14, 2020

**LORAIN COUNTY AGRICULTURAL SOCIETY
LORAIN COUNTY**

**SCHEDULE OF FINDINGS
NOVEMBER 30, 2017 AND 2016**

FINDINGS RELATED TO THE FINANCIAL STATEMENTS REQUIRED TO BE REPORTED IN ACCORDANCE WITH GAGAS
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FINDING NUMBER 2017-001

Material Weakness – Bank Reconciliations and Financial Statement Variances

Sound accounting practices require that when designing the public office's system of internal control and the specific control activities, management should ensure adequate security of assets and records, and verify the existence and valuation of assets and liabilities and periodically reconcile them to the accounting records. The reconciliation of cash (bank) balances to accounting system records (book) to the accounting system is the most basic and primary control process performed. Lack of completing an accurate and timely reconciliation may allow for accounting errors, theft and fraud to occur without timely detection. The Treasurer is responsible for reconciling the book (fund) balance to the total bank balance on a monthly basis, and the Board and/or other administrator are responsible for reviewing the reconciliations and related support.

The Agricultural Society had unreconciled variances of (\$551) and \$2,560 as of November 30, 2017 and November 30, 2016, respectively. The Agricultural Society used a "reconciliation discrepancies" account in Quickbooks to plug in variances and reconcile the accounts.

Additionally, the Agricultural Society used the Quickbooks system to account for their activity and for preparing their annual report. If a transaction is voided or adjusted in the system at a point in time in the future, the system is not capable of producing a report with accurate data from a point in time in the past. The Agricultural Society did not maintain a general ledger from the Quickbooks system as of the time the annual report was filed with the Auditor of State's Office and adjustments were made to the system after the reports were filed, resulting in variances between the Quickbooks generated general ledger and the amounts reported on the annual reports filed with the Auditor of State's Office. While the overall variances were not material to the financial statements, \$28,403 more cash was reported in Quickbooks than reported for 2017 in their annual report and \$1,861 more cash was reported in Quickbooks than reported for 2016 in their annual report. While the vast majority of difference for 2017 is due to a voided check, the future potential consequence could be material to the financial statement misstatements.

Failure to reconcile monthly increases the possibility that the Agricultural Society will not be able to identify, assemble, analyze, classify, and record its transactions correctly or to document compliance with finance related legal and contractual requirements. Additionally, the lack of accurate monthly reconciliations increases the risk of theft/fraud over the cash cycle and could lead to inaccurate reporting in the annual financial statements.

The Treasurer should promptly prepare monthly bank to book cash reconciliations, which includes all bank accounts and fund balances. Variances should be investigated, documented and corrected. In addition, the Board should review the monthly cash reconciliations including the related support (such as reconciling items) and document their reviews. Finally, the financial statements filed with the Auditor of State's Office annually should be supported by the Quickbooks general ledger and any variances between the general ledger and the report should be supported.

Officials' Response: The Society acknowledges the finding and are working to correct the issue.

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OHIO AUDITOR OF STATE KEITH FABER



LORAIN COUNTY AGRICULTURAL SOCIETY

LORAIN 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
JULY 30, 2020