

**WORTHINGTON
COMMUNITY IMPROVEMENT CORPORATION**

(A Component Unit of the City of Worthington)
FRANKLIN COUNTY, OHIO

**Basic Financial Statements
(Audited)**

**For the Year Ended
December 31, 2019**



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Board of Directors
Worthington Community Improvement Corporation
6550 North High Street
Worthington, Ohio 43085

We have reviewed the *Independent Auditor's Report* of the Worthington Community Improvement Corporation, Franklin County, prepared by Julian & Grube, Inc., for the audit period January 1, 2019 through December 31, 2019. 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 Worthington Community Improvement Corporation is responsible for compliance with these laws and regulations.

A handwritten signature in black ink that reads "Keith Faber".

Keith Faber
Auditor of State
Columbus, Ohio

June 18, 2020

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**WORTHINGTON
COMMUNITY IMPROVEMENT CORPORATION
(A Component Unit of the City of Worthington)
Franklin County, Ohio**

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Independent Auditor's Report

Worthington Community Improvement Corporation
Franklin County
6550 North High Street
Worthington, Ohio 43085

To the Board of Directors:

Report on the Financial Statements

We have audited the accompanying financial statements of the Worthington Community Improvement Corporation, Franklin County, Ohio, a component unit of the City of Worthington, as of and for the year ended December 31, 2019 and the related notes to the financial statements, which collectively comprise the Worthington Community Improvement Corporation's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

Management is responsible for preparing and fairly presenting these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes designing, implementing, and maintaining internal control relevant to preparing and fairly presenting financial statements that are 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 Worthington Community Improvement Corporation'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 Worthington Community Improvement Corporation'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 opinion.

Worthington Community Improvement Corporation
Franklin County
Independent Auditor's Report
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Opinion

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of the Worthington Community Improvement Corporation, Franklin County, Ohio, as of December 31, 2019, and the changes in its financial position and its cash flows for the year then ended in accordance with the accounting principles generally accepted in the United States of America.

Other Matters

Required Supplementary Information

Accounting principles generally accepted in the United States of America require this presentation to include *management's discussion and analysis*, listed in the table of contents, to supplement the basic financial statements. Although this information is not part of the basic financial statements, the Governmental Accounting Standards Board considers it essential for placing the basic financial statements in an appropriate operational, economic, or historical context. We applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, consisting of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, to the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not opine or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to opine or provide any other assurance.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated April 22, 2020, on our consideration of the Worthington Community Improvement Corporation'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 Worthington Community Improvement Corporation's internal control over financial reporting and compliance.

Julian & Grube, Inc.

Julian & Grube, Inc.
April 22, 2020

**CITY OF WORTHINGTON
COMMUNITY IMPROVEMENT CORPORATION**

***Management's Discussion and Analysis - Unaudited
For the Year Ended December 31, 2019***

The management's discussion and analysis of the City of Worthington Community Improvement Corporation's (CIC) financial performance provides an overall review of the CIC's financial activities for the year ended December 31, 2019. The intent of this discussion and analysis is to look at the CIC's financial performance as a whole; readers should also review the notes to the basic financial statements and financial statements to enhance their understanding of the CIC's financial performance.

FINANCIAL HIGHLIGHTS

Key financial highlights for 2019 are as follows:

- Total net position as of December 31, 2019 was \$609,783.
- The CIC acquired real estate in the amount of \$215,836 during 2019.

OVERVIEW OF THE FINANCIAL STATEMENTS

This annual report consists of various financial statements and notes to those statements as well as the management's discussion and analysis. The basic financial statements include the *Statement of Net Position* and *Statement of Revenues, Expenses and Changes in Net Position*. These statements provide information about the financial activities of the CIC.

CITY OF WORTHINGTON
COMMUNITY IMPROVEMENT CORPORATION

***Management's Discussion and Analysis - Unaudited
For the Year Ended December 31, 2019***

FINANCIAL ANALYSIS OF THE CIC

The following table provides a comparison of the CIC's net position at December 31, 2019 and 2018:

	2019	2018
Current and Other Assets	\$192,900	\$414,923
Real Estate Held for Development	428,372	212,536
Total Assets	<u>621,272</u>	<u>627,459</u>
Other Liabilities	11,489	4,296
Total Liabilities	<u>11,489</u>	<u>4,296</u>
Net Position		
Unrestricted	<u>609,783</u>	<u>623,163</u>
Total Net Position	<u><u>\$609,783</u></u>	<u><u>\$623,163</u></u>

Net Position can serve as a useful indicator of an entity's financial health. As of December 31, 2019, the CIC's net position totaled \$609,783. The CIC does not maintain any debt.

Changes in Net Position – The following table provides a comparison of the changes in net position for 2019 and 2018:

	2019	2018
Operating Revenues:		
City Contributions	\$0	\$600,000
Rental Income	<u>1,400</u>	<u>0</u>
Total Operating Revenues	<u>1,400</u>	<u>600,000</u>
Operating Expenses:		
Professional Fees and Contract Fees	4,310	5,692
Property Taxes	<u>10,897</u>	<u>0</u>
Total Operating Expenses	<u>15,207</u>	<u>5,692</u>
Operating Income (Loss)	(13,807)	594,308
Non-Operating Revenues (Expenses):		
Investment Income	427	149
Total Non-Operating Revenues (Expenses)	<u>427</u>	<u>149</u>
Change in Net Position	(13,380)	594,457
Beginning Net Position	<u>623,163</u>	<u>28,706</u>
Ending Net Position	<u><u>\$609,783</u></u>	<u><u>\$623,163</u></u>

CITY OF WORTHINGTON
COMMUNITY IMPROVEMENT CORPORATION

***Management's Discussion and Analysis - Unaudited
For the Year Ended December 31, 2019***

REAL ESTATE HELD FOR DEVELOPMENT

At the end of 2019 the CIC had \$428,372 of real estate held for development. The following table shows 2019 and 2018 balances:

	2019	2018	Increase (Decrease)
Real Estate Held for Development	\$428,372	\$212,536	\$215,836
Totals	<u>\$428,372</u>	<u>\$212,536</u>	<u>\$215,836</u>

Additional information on the real estate held by the CIC can be found in Note 4.

DEBT

The CIC has no debt.

CURRENT FINANCIAL RELATED ACTIVITIES

The CIC is sponsored by the City of Worthington. The CIC is primarily reliant upon city contributions for its funding.

The CIC was formed to serve the community in revitalization and enhancement efforts to improve properties and the business environment by advancing, encouraging and promoting industrial, commercial and civic development. The CIC was formed in compliance with Ohio Revised Code Section 1724.02 and shall have the powers as defined.

During 2016, the City Council of the City of Worthington approved Ordinances 08-2016 and 37-2016 authorizing the CIC to enter into lease agreements with Sew to Speak, LLC and CO Hatch Worthington, LLC for portions of the Kilbourne Memorial Library Building, located at 752 High Street, Worthington, Ohio. The City of Worthington maintains the ownership of the property located at 752 High Street, Worthington, Ohio with the CIC administering the lease agreements.

In February 2019 the CIC purchased the property at 127 East Wilson Bridge Road. Additional property purchases in the East Wilson Bridge Road corridor are expected, with the intent to develop this property into commercial space.

CONTACT FOR CIC'S FINANCIAL MANAGEMENT

This financial report is designed to provide our clients and creditors with a general overview of the CIC's finances and to show the CIC's accountability for the money it receives. Should you have questions regarding this report or need additional financial information for the CIC, please contact Scott F. Bartter, City of Worthington Finance Director, 6550 North High Street, Worthington, OH 43085.

CITY OF WORTHINGTON
COMMUNITY IMPROVEMENT CORPORATION

Statement of Net Position
December 31, 2019

Assets

Current Assets:

Cash and Cash Equivalents	\$ 192,900
Total Current Assets	<u>192,900</u>
Noncurrent Assets:	
Real Estate Held for Development	<u>428,372</u>
Total Assets	<u>621,272</u>

Liabilities

Current Liabilities:

Property Taxes Payable	<u>11,489</u>
Total Liabilities	<u>11,489</u>

Net Position

Unrestricted	<u>609,783</u>
Total Net Position	<u>\$ 609,783</u>

See accompanying notes to the basic financial statements

CITY OF WORTHINGTON
COMMUNITY IMPROVEMENT CORPORATION

***Statement of Revenues, Expenses and Changes in Net Position
For The Year Ended December 31, 2019***

Operating Revenues:

Rental Income	\$ 1,400
Total Operating Revenues	<u>1,400</u>

Operating Expenses:

Professional Fees and Contract Fees	4,310
Property Taxes	10,897
Total Operating Expenses	<u>15,207</u>

Operating Loss

(13,807)

Non-Operating Revenues (Expenses):

Investment Income	427
Total Non-Operating Revenues (Expenses)	<u>427</u>

Change in Net Position

(13,380)

Net Position Beginning of Year

623,163

Net Position End of Year

\$ 609,783

See accompanying notes to the basic financial statements

CITY OF WORTHINGTON
COMMUNITY IMPROVEMENT CORPORATION

Statement of Cash Flows
For the Year Ended December 31, 2019

Cash Flows from Operating Activities:

Cash Received from Rent	\$1,400
Cash Payments for Fees and Taxes	(8,014)
Net Cash Used by Operating Activities	<u>(6,614)</u>

Cash Flows from Capital and Related Financing Activities:

Purchase of Real Estate	(215,836)
Net Cash Used by Capital and Related Financing Activities	<u>(215,836)</u>

Cash Flows from Investing Activities:

Cash Received from Investment Income	427
Net Cash Provided by Investing Activities	<u>427</u>
Net Decrease in Cash and Cash Equivalents	(222,023)
Cash and Cash Equivalents at Beginning of Year	414,923
Cash and Cash Equivalents at End of Year	<u>\$192,900</u>

Reconciliation of Operating Loss to Net Cash

Used by Operating Activities:

Operating Loss	(\$13,807)
Adjustments to Reconcile Operating Loss to	
Net Cash Used by Operating Activities:	
Changes in Assets and Liabilities:	
Increase in Property Taxes Payable	7,193
Total Adjustments	<u>7,193</u>
Net Cash Used by Operating Activities	<u>(\$6,614)</u>

See accompanying notes to the basic financial statements

CITY OF WORTHINGTON
COMMUNITY IMPROVEMENT CORPORATION

***Notes to the Basic Financial Statements
For the Year Ended December 31, 2019***

NOTE 1 – DESCRIPTION OF THE REPORTING ENTITY

The City of Worthington Community Improvement Corporation (CIC) was formed pursuant to passage of City of Worthington Ordinance 13-2006, passed April 3, 2006 and incorporated as a not-for-profit corporation under Title XVII, Chapters 1702 and 1724 of the Ohio Revised Code for the purpose of advancing, encouraging and promoting the industrial, economic, commercial and civic development of the City of Worthington and its environment. The CIC is designated by the City of Worthington as its agency for the industrial, commercial, distribution and research development in the City of Worthington, in order to promote health, safety, morals and general welfare of the residents of the City of Worthington.

The CIC Board of Directors is comprised of ten members. Not less than two-fifths (2/5) of the membership of the governing board of the CIC shall be appointed or elected officers of the City of Worthington.

The City of Worthington (the “City”) is a charter municipal corporation, incorporated under the laws of the State of Ohio. In accordance with Governmental Accounting Standards Board (GASB) Statement No. 14, *“The Financial Reporting Entity,”* as amended by GASB Statement No. 39, *“Determining Whether Certain Organizations Are Component Units”* and GASB Statement No. 61, *“The Financial Reporting Entity; Omnibus,”* the City’s primary government and basic financial statements include component units which are defined as legally separate organizations for which the City is financially accountable. Financial accountability is defined as the appointment of a voting majority of the organization’s board and either 1) the City’s ability to impose its will over the organization, or 2) the possibility that the organization will provide a financial benefit or impose a financial burden to the City. The CIC is a legally separate entity and is reported by the City as a discretely presented component unit in the City’s basic financial statements. The CIC does not have any component units and does not include any other organizations in its presentation. The CIC’s management believes these basic financial statements present all activities for which the CIC is financially accountable.

NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

These basic financial statements of the CIC have been prepared in conformity with accounting principles generally accepted in the United States of America (GAAP) as applied to governmental units. GASB is the accepted standard-setting body for establishing governmental accounting and financial reporting principles.

**CITY OF WORTHINGTON
COMMUNITY IMPROVEMENT CORPORATION**

***Notes to the Basic Financial Statements
For the Year Ended December 31, 2019***

NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

A. Basis of Accounting

The basic financial statements of the CIC are prepared using the accrual basis of accounting in conformity with GAAP.

B. Basis of Presentation

The CIC's basic financial statements consist of a statement of net position, a statement of revenues, expenses and changes in net position, and a statement of cash flows.

The CIC distinguishes operating revenues and expenses from non-operating items. Operating revenues and expenses generally resulted from providing services in connection with the CIC's principal ongoing operation. The principal operating revenues of the CIC are contributions from the City and rental income. No contributions were received from the City during 2019. Operating expenses for the CIC include professional fees, service contract fees, and property taxes. All revenues and expenses not meeting these definitions are reported as non-operating revenues and expenses.

C. Federal Income Tax

The City of Worthington Community Improvement Corporation is exempt from federal income tax under Section 501 (c) (3) of the Internal Revenue Code.

D. Cash and Cash Equivalents

For purposes of the Statement of Cash Flows, all cash in the CIC's checking account is considered to be cash and cash equivalents. All monies received by the CIC are deposited in a demand deposit account.

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**CITY OF WORTHINGTON
COMMUNITY IMPROVEMENT CORPORATION**

***Notes to the Basic Financial Statements
For the Year Ended December 31, 2019***

NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

E. Capital Assets and Depreciation

The City of Worthington Community Improvement Corporation did not maintain any capital assets in 2019. However, the CIC maintains a capitalization threshold of \$5,000 for future capital assets. Any equipment the CIC may obtain will be depreciated using the straight-line method over an estimated useful life as applicable.

F. Accrued Liabilities

At December 31, 2019 the CIC reported an accrued liability for tax year 2019 property taxes to be paid in 2020.

G. Prepayments

The City of Worthington Community Improvement Corporation did not have any costs applicable to a future accounting period as of December 31, 2019. Thus, there are no prepayment items reported as assets on the statement of net position. A current asset for the prepaid amount would be recorded at the time of purchase and the expense is reported in the year in which services are consumed.

H. Net Position

Net position represents the difference between assets and liabilities. Net position invested in capital assets consist of capital assets, net of accumulated depreciation. Net position is reported as restricted when there are limitations imposed on their use through external restrictions imposed by creditors, grantors, or laws or regulations of other governments. The CIC has no restricted net position.

I. Estimates

The preparation of the basic financial statements in conformity with GAAP requires management to make estimates and assumptions that affect the amounts reported in the basic financial statements and accompanying notes. Actual results may differ from those estimates.

J. Real Estate Held for Development

Property acquired is not used by the CIC in its operations but is being held for development. The property held for development is reported at cost and depreciation is not recognized. The balance is reported as a noncurrent asset, as the CIC does not intend to distribute the property in the subsequent year.

**CITY OF WORTHINGTON
COMMUNITY IMPROVEMENT CORPORATION**

***Notes to the Basic Financial Statements
For the Year Ended December 31, 2019***

NOTE 3 – DEPOSITS

As of December 31, 2019, the carrying amount and bank balance of the CIC's deposits was in the amount of \$192,900. Based on the criteria described in GASB Statement No. 40, "Deposits and Investment Risk Disclosure", as of December 31, 2019, the entire bank balance was covered by the Federal Deposit Insurance Corporation. There are no significant statutory restrictions regarding the deposits and investments of funds held by the not-for-profit corporation.

NOTE 4 – REAL ESTATE HELD FOR DEVELOPMENT

Summary of changes in real estate held for development at December 31, 2019:

<i>Historical Cost:</i> Class	December 31,		December 31,	
	2018	Additions	Deletions	2019
Real Estate Held for Development	\$212,536	\$215,836	\$0	\$428,372
Total Cost	<u>\$212,536</u>	<u>\$215,836</u>	<u>\$0</u>	<u>\$428,372</u>

In August 2018 the CIC purchased the property at 145 East Wilson Bridge Road. In February 2019 the CIC purchased the property at 127 East Wilson Bridge Road. Additional property purchases in the East Wilson Bridge Road corridor are expected, with the intent to develop this property into commercial space.

NOTE 5 – LITIGATION

The CIC is not involved in any material litigation as either plaintiff or defendant.

NOTE 6 – CONTRIBUTIONS FROM THE CITY OF WORTHINGTON, OHIO

The CIC received no contributions from the City of Worthington in 2019.

NOTE 7 – RISK MANAGEMENT

The CIC does not maintain any capital assets. Public Officials coverage would be satisfied through the City of Worthington policy as applicable.

NOTE 8 – ACCOUNTS RECEIVABLE

The CIC did not maintain any accounts receivable activity during the year 2019.

CITY OF WORTHINGTON
COMMUNITY IMPROVEMENT CORPORATION

***Notes to the Basic Financial Statements
For the Year Ended December 31, 2019***

NOTE 9 – LEASES

During 2016, the CIC entered into two lease agreements, one with Sew to Speak, LLC and the other with COhatch Worthington, LLC. Both agreements were written noting the CIC as "Landlord" of a portion of the building known as The James Kilbourne Memorial Library Building at 752 High Street, Worthington, Ohio (the "Kilbourne Building") and the lessees as "Tenants". The agreements also note the "Owner" of the building is the City of Worthington.

The lease with Sew to Speak, LLC is a net lease agreement in which rent can be reduced by Landlord pre-approved Tenant space improvements. In 2016, the CIC approved approximately \$180,000 of renovations performed by Sew to Speak, LLC; therefore, per the agreement, no rent has been charged or received by the CIC as of December 31, 2019.

The lease with COhatch, LLC was constructed with verbiage for possible rent abatements. The lease stated that if the Tenant performed significant improvements, approved by the Landlord, the first ten years of rent may be abated. The Tenant performed improvements in the amount of approximately \$660,000 in 2016; therefore, the amount of valued rent per the agreement of \$510,000 will be abated for the ten-year period. No rent was charged or received by the CIC in 2019.

During 2019, the CIC entered into a lease for 127 E. Wilson Bridge Road, Worthington, Ohio. The lease stated that if the Tenant performed improvements approved by the Landlord, the first 6 months of rent may be abated. The Tenant will pay \$1,400 for any additional months beyond this period. The CIC received \$1,400 in rental income for 2019.

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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***

Worthington Community Improvement Corporation
Franklin County
6550 North High Street
Worthington, Ohio 43085

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 Worthington Community Improvement Corporation, Franklin County, Ohio, a component unit of the City of Worthington, as of and for the year ended December 31, 2019 and the related notes to the financial statements, which collectively comprise the Worthington Community Improvement Corporation's basic financial statements and have issued our report thereon dated April 22, 2020.

Internal Control Over Financial Reporting

As part of our financial statement audit, we considered the Worthington Community Improvement Corporation's internal control over financial reporting (internal control) to determine the audit procedures appropriate in the circumstances to the extent necessary to support our opinion on the financial statements, but not to the extent necessary to opine on the effectiveness of the Worthington Community Improvement Corporation'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 Worthington Community Improvement Corporation'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. Given these limitations, we did not identify any deficiencies in internal control that we consider material weaknesses. However, unidentified material weaknesses may exist.

Worthington Community Improvement Corporation
Franklin County
Independent Auditor's Report on Internal Control Over Financial Reporting and on Compliance and Other Matters
Required by *Government Auditing Standards*
Page Two

Compliance and Other Matters

As part of reasonably assuring whether the Worthington Community Improvement Corporation'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*.

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 Worthington Community Improvement Corporation's internal control or on compliance. This report is an integral part of an audit performed under *Government Auditing Standards* in considering the Worthington Community Improvement Corporation's internal control and compliance. Accordingly, this report is not suitable for any other purpose.

Julian & Grube, Inc.

Julian & Grube, Inc.
April 22, 2020

OHIO AUDITOR OF STATE KEITH FABER



WORTHINGTON COMMUNITY IMPROVEMENT CORPORATION FRANKLIN 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.

A handwritten signature in cursive script that reads "Susan Babbitt".

CLERK OF THE BUREAU

CERTIFIED
JUNE 30, 2020