



**TALENTED TENTH LEADERSHIP ACADEMY FOR BOYS
FRANKLIN COUNTY**

FINAL AUDIT

FOR PERIOD OF JULY 1, 2013 THROUGH SEPTEMBER 30, 2014



Dave Yost • Auditor of State

**TALENTED TENTH LEADERSHIP ACADEMY FOR BOYS
FRANKLIN COUNTY**

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Dave Yost • Auditor of State

INDEPENDENT AUDITOR'S REPORT

North Central Ohio Educational Service Center
Talented Tenth Leadership Academy for Boys
Franklin County
333 East Center Street
Marion, Ohio 43302

To the Board of Trustees and Sponsor:

Report on the Financial Statements

We have audited the accompanying financial statements of Talented Tenth Leadership Academy for Boys, Franklin County, Ohio (the School), as of and for the period of July 1, 2013 through September 30, 2014, and the related notes to the financial statements, which collectively comprise the School'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 the cash accounting basis Note 1B describes. This responsibility includes determining that the cash accounting basis is acceptable for the circumstances. Management is also responsible for 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 this financial statement 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 School'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 Academy'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 opinion.

Opinion

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective cash financial position of Talented Tenth Leadership Academy for Boys, Franklin County, Ohio, as of September 30, 2014, thereof for the period then ended in accordance with the accounting basis described in Note 1B.

Accounting Basis

Ohio Administrative Code § 117-2-03(B) requires the School to prepare its annual financial report in accordance with accounting principles generally accepted in the United States of America. We draw attention to Note 1B of the financial statements, which describes the basis applied to these statements. The financial statements are prepared on the cash basis of accounting, which is a basis other than generally accepted accounting principles. We did not modify our opinion regarding this matter.

Emphasis of Matter

As disclosed in Note 5, the Sponsor provided services to the School totaling \$61,266. In addition, as disclosed in Note 6, on October 18, 2013, the School was suspended by the Sponsor. The School officially closed as of September 30, 2014. Furthermore, as disclosed in Note 7A the School did not have the required number of students (25) enrolled by September 30, 2013 as required by State Law. As such the School was notified by the Ohio Department of Education (ODE), in December 2015, that \$38,549 is owed to ODE. We did not modify our opinion regarding these matters.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated July 18, 2016, on our consideration of the School'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 School's internal control over financial reporting and compliance.



Dave Yost
Auditor of State
Columbus, Ohio

July 18, 2016

**TALENTED TENTH LEADERSHIP ACADEMY FOR BOYS
FRANKLIN COUNTY**

**STATEMENT OF NET POSITION
AS OF SEPTEMBER 30, 2014**

Assets:

Current Assets	
Cash and Cash Equivalents	\$ 691
Total Current Assets	<u>691</u>
Total Assets	<u><u>691</u></u>

Liabilities

Accounts Payable	<u>-</u>
Total Liabilities	<u><u>-</u></u>

Net Position:

Unrestricted	<u>691</u>
Total Net Position	<u><u>\$ 691</u></u>

**TALENTED TENTH LEADERSHIP ACADEMY FOR BOYS
FRANKLIN COUNTY**

**STATEMENT OF CASH RECEIPTS, CASH DISBURSEMENTS AND CHANGES IN FUND CASH BALANCE
FOR THE PERIOD JULY 1, 2013 THROUGH SEPTEMBER 30, 2014**

Operating Cash Receipts:

State Foundation	\$ 40,000
<i>Total Operating Cash Receipts</i>	<u>40,000</u>

Operating Cash Disbursements:

Purchased Services	38,123
Materials	375
Returned to State of Ohio	269
Other Disbursements - Bank Charges	51
<i>Total Operating Cash Disbursements</i>	<u>38,818</u>

Non-Operating Revenue	
Sale of Assets	691

Extraordinary Item	(1,182)
Fund Cash Balance July 1	-
Fund Cash Balance September 30	<u>\$ 691</u>

**TALENTED TENTH LEADERSHIP ACADEMY FOR BOYS
FRANKLIN COUNTY**

**NOTES TO THE FINANCIAL STATEMENT
FOR THE PERIOD JULY 1, 2013 THROUGH SEPTEMBER 30, 2014**

1. Summary of Significant Accounting Policies

A. Description of the School

Talented Tenth Leadership Academy for Boys (the School) is a nonprofit corporation established pursuant to Ohio Revised Code Chapters 3314 and 1702 to address the needs of students in kindergarten through fifth grade. The School, which is part of the State's education program, is independent of any school district and is nonsectarian in its programs, admissions policies, employment practices, and all other operations. The School may sue and be sued, acquire facilities as needed, and contract for any necessary services necessary for the operation of the school.

The School was approved for operation under contract with the North Central Ohio Educational Service Center (the Sponsor). The Sponsor is responsible for evaluating the performance of the School and has the authority to deny renewal of the contract at its expiration or terminate the contract prior to its expiration.

B. Accounting Basis

The financial statements are prepared using the cash basis of accounting. Receipts are recorded in the School's financial records and reported in the financial statements when cash is received rather than when earned and disbursements are recorded when cash is paid rather than when a liability is incurred.

C. Fund Accounting

The School uses fund accounting to segregate cash that is restricted as to use. The School classifies its fund into the following type:

Enterprise Fund

This fund accounts for operations that are similar to private business enterprises, where management intends to recover the significant costs of providing certain goods or services through user charges.

D. Budgetary Process

Unlike other public schools located in the State of Ohio, community schools are not required to follow the budgetary provisions set forth in Ohio Revised Code Chapter 5705, unless specifically provided in the School's contract with its Sponsor. The contract between the School and its Sponsor does not prescribe a budgetary process for the School.

E. Extraordinary Item

Extraordinary items are transactions or events that are both unusual in nature and infrequent in occurrence. The School recorded an extraordinary item in fiscal year 2015 for a foundation payment that was misappropriated, in the amount of \$1,182. See Finding 2014-001.

2. Equity in Pooled Deposits

All monies received by the school are accounted for by the School's management. All cash received by the School is maintained in a separate bank account in the School's name. As of September 30, 2014, the Sponsor held \$691 in School assets.

**TALENTED TENTH LEADERSHIP ACADEMY FOR BOYS
FRANKLIN COUNTY**

**NOTES TO THE FINANCIAL STATEMENT
FOR THE PERIOD JULY 1, 2013 THROUGH SEPTEMBER 30, 2014
(Continued)**

3. Risk Management

The School 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. During the fiscal year, the School contracted with Liberty Mutual Insurance for the Treasurer's bond in the amount of \$25,000.

4. Jointly Governed Organization

Northern Ohio Educational Computer Association (NOECA)

NOECA is a jointly governed organization created as a regional council of governments pursuant to State statutes. NOECA is a not-for-profit educational council whose primary purpose and objective is to contribute to the educational services available to school districts in Marion County and the surrounding areas by cooperative action membership. The governing board consists of a representative from each of the Marion County districts. Districts outside of Marion County are associate members and each county selects a single district to represent them on the governing board. NOECA is its own fiscal agent. The School does not have an ongoing financial interest in or ongoing financial responsibility for NOECA. NOECA provides computer services to the School.

5. Related Party Transactions

During the period July 1, 2013 to September 30, 2014, the School's sponsor, North Central Ohio Educational Service Center, provided administrative and employment services to the School. The School paid a total of \$35,074 to the Sponsor for these services. In addition, the School still owed the Sponsor \$26,192 for services provided.

6. Ceased Operations

On October 18, 2013, the School was suspended by the Sponsor. The School closed as of September 30, 2014.

7. Contingencies

A. Foundation Funding

The Ohio Department of Education (ODE) conducts review of enrollment data and full-time equivalency (FTE) calculations made by community schools. These reviews are conducted to ensure the schools are reporting accurate student enrollment data to the State upon which State foundation funding is calculated. As a result of ODE's review, which was finalized in December 2015, the Sponsor was notified the School did not have the required 25 students enrolled by September 30, 2013. As such, the School was not entitled to receive any Foundation payments and is liable for \$38,549 to be paid back to ODE.

8. Subsequent Event

The School has followed most of the closing procedures prescribed by the Ohio Department of Education (ODE). These procedures included official notification to ODE, the students and the community of the School's decision to close and preparation of financial statements.



Dave Yost • Auditor of State

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

North Central Educational Service Center
Talented Tenth Leadership Academy for Boys
Franklin County
333 East Center Street
Marion, Ohio 43302

To the Board of Trustees:

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 Talented Tenth Leadership Academy for Boys, Franklin County, Ohio (the School) as of and for the year ended September 30, 2014, and the related notes to the financial statements, and have issued our report thereon dated July 18, 2016, wherein we noted the School ceased operations and disclosed significant related party transactions with the Sponsor. Furthermore, the School was notified by the Ohio Department of Education (ODE) in December 2015 that the School did not have the required numbers of students enrolled by September 30, 2013; thus the School was not entitled to any Foundation payments and must pay all Foundation revenues back to ODE.

Internal Control Over Financial Reporting

As part of our financial statement audit, we considered the School'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 School'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 School'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. Given these limitations, we did not identify any deficiencies in internal control that we consider material weaknesses. We did identify a certain deficiency in internal control, described in the accompanying schedule of findings that we consider a significant deficiency. We consider finding 2014-003 to be a significant deficiency.

Compliance and Other Matters

As part of reasonably assuring whether the School'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 instances of noncompliance or other matters we must report under *Government Auditing Standards* which are described in the accompanying schedule of findings as items 2014-001 and 2014-002.

Entity's Response to Findings

The School's responses to the findings identified in our audit are described in the accompanying schedule of findings. We did not audit the School's responses and, accordingly, we express no opinion on them.

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



Dave Yost
Auditor of State
Columbus, Ohio

July 18, 2016

**TALENTED TENTH LEADERSHIP ACADEMY FOR BOYS
FRANKLIN COUNTY**

**SCHEDULE OF FINDINGS
FOR PERIOD ENDED SEPTEMBER 30, 2014**

FINDINGS RELATED TO THE FINANCIAL STATEMENTS REQUIRED TO BE REPORTED IN ACCORDANCE WITH GAGAS
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FINDING NUMBER 2014-001

**Finding for Recovery – Material Noncompliance
Foundation Revenue**

In accordance with Ohio Rev. Code Section 3314.03 (A)(11)(a), the school was required to provide learning opportunities to a minimum of twenty-five students for a minimum of nine hundred twenty hours per school year.

Ohio Rev. Code Section 3314.03 (A)(25) further indicates beginning in the 2006-2007 school year, the school was required to open for operation not later than the thirtieth day of September each school year, unless the mission of the school as specified under division (A)(2) of this section was solely to serve dropouts. In its initial year of operation, if the school were to fail to open by the thirtieth day of September, or within one year after the adoption of the contract pursuant to division (D) of section 3314.02 of the Revised Code if the mission of the school was solely to serve dropouts, the contract shall be void.

Ohio Rev. Code Section 3314.08 provides guidance for community schools to be funded by the Ohio Department of Education's (ODE) annualized per-pupil foundation program ("Foundation"). Foundation settlements are paid to community schools on a monthly basis and are based on estimated student enrollments.

Pursuant to the School Options Enrollment System Manual, community schools receive Foundation funding during July, August, and September based upon the estimated enrollment (i.e., EMIS enrollment data from June of the preceding school year) for the upcoming school year.

Ohio Rev. Code Section 3314.08(H)(4) further indicates with respect to the calculation of full-time equivalency under division (H)(3) of this section, the department shall waive the number of hours or days of learning opportunities not offered to a student because the community school was closed during the school year due to disease epidemic, hazardous weather conditions, law enforcement emergencies, inoperability of school buses or other equipment necessary to the school's operation, damage to a school building, or other temporary circumstances due to utility failure rendering the school building unfit for school use, *so long as the school was actually open for instruction with students in attendance during that school year for not less than the minimum number of hours required by this chapter*. The department shall treat the school as if it were open for instruction with students in attendance during the hours or days waived under this division.

The Academy was approved by the Sponsor to open in July 2013 and was not a dropout recovery and prevention school. The Academy remained in operation until October 18, 2013; at which time, the Academy was suspended by its Sponsor. The Academy was approved to receive funding from the state on a monthly basis. During July through October 2013 the Academy received Foundation payments totaling \$40,000. On December 3, 2014, the Sponsor received a letter from the Ohio Department of Education (ODE), stating the Academy did not enroll 25 students, the minimum number of students required by Ohio Rev. Code Section 3314.03(A)(11)(a) by September 30, 2013. As a result, the Academy was not considered open for operation in accordance with Ohio Rev. Code Section 3314.03(A)(25). Therefore, the Academy was not entitled to any state funds received during the year.

**TALENTED TENTH LEADERSHIP ACADEMY FOR BOYS
FRANKLIN COUNTY**

**SCHEDULE OF FINDINGS
SEPTEMBER 30, 2014
(Continued)**

FINDINGS RELATED TO THE FINANCIAL STATEMENTS REQUIRED TO BE REPORTED IN ACCORDANCE WITH GAGAS (Continued)
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FINDING NUMBER 2014-001 (Continued)

**Finding for Recovery – Material Noncompliance
Foundation Revenue (Continued)**

Furthermore, ODE sent a foundation payment, dated October 15, 2013, in the amount of \$1,182 to the Academy. This payment was deposited into the personal account of the director, Andre Tucker. Mr. Tucker was unable to provide support for how this money was expended. On October 23, 2015, during a jury trial in the Court of Common Pleas, Franklin County, Ohio, Mr. Tucker was found guilty of Counts One and Two of the indictment, both charges of theft, violations of Ohio Rev. Code Section 2913.02. Mr. Tucker was ordered to pay full restitution in the amount of \$7,500 to be paid to the Ohio Department of Education. Mr. Tucker is to pay \$100 per month towards restitution and \$600 forthwith. The restitution of \$7,500 included the \$1,182 which had been deposited into Mr. Tucker's personal account as noted above is related to the Academy. The remaining portion of the \$7,500 is related to a \$6,318 October 2013 Foundation payment meant for the Talented Tenth Leadership Academy for Girls that was also deposited into Mr. Tucker's personal account and other items. A finding for recovery was issued against Mr. Tucker as part of the *Community School Sponsorships* Special Audit Report dated March 4, 2015 for the period of January 1, 2013 through December 31, 2013, and released by the Auditor of State's Office on September 3, 2015.

Upon closing, the Academy was unable to repay the July through October Foundation payments to ODE except for the \$269 the Academy returned. Rather, the School used the remaining payments to liquidate its July and October operating expenditures.

In accordance with the foregoing facts and pursuant to Ohio Rev. Code Section 117.28, a Finding for Recovery for public monies illegally expended is hereby issued against The Talented Tenth Leadership Academy for Boys in the amount of \$38,549 in favor of the Ohio Department of Education.

Officials' Response:

We did not receive an Officials' Response to this Finding.

**TALENTED TENTH LEADERSHIP ACADEMY FOR BOYS
FRANKLIN COUNTY**

**SCHEDULE OF FINDINGS
SEPTEMBER 30, 2014
(Continued)**

FINDINGS RELATED TO THE FINANCIAL STATEMENTS REQUIRED TO BE REPORTED IN ACCORDANCE WITH GAGAS (Continued)
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FINDING NUMBER 2014-002

Financial Records and Reporting - Noncompliance

Ohio Rev. Code § 3314.03(A)(8) provides that the contract between a sponsor and the governing authority of a community school shall require that a community school maintain its financial records in the same manner as school districts. Ohio Rev. Code § 117.38 provides that each public office shall file a financial report for each fiscal year. The Auditor of State may prescribe forms by rule or may issue guidelines, or both, for such reports. If the Auditor of State has not prescribed a rule regarding the form for the report, the public office shall submit its report on the form utilized by the public office. Ohio Admin. Code § 117-2-03 further clarifies the requirements of Ohio Rev. Code § 117.38.

Ohio Admin. Code § 117-2-03(B) requires the School to prepare its annual financial report in accordance with accounting principles generally accepted in the United States of America (GAAP).

The School's financial statements were required to be prepared using generally accepted accounting principles (GAAP) which is designed to enhance the decision-making capabilities of the Board, those charged with operations of the school, and others with regulatory interests in the results of operations and available resources of the school. GAAP basis financial statements provide financial statement users with an accurate financial picture of the school's results of operations and available resources by including accrued assets, liabilities, revenues and expenses.

The School did not provide GAAP basis financial statements for July 1, 2013 through September 30, 2014. The accompanying financial statements and notes were prepared with the available records provided for the audit.

Officials' Response

It is best practice to recommend to report using Other Comprehensive Basis of Accounting (OCBOA) presentation for Community Schools due to the cost saving in the preparation work. Community Schools are dependent on one stream of funding from the Ohio Department of Education and this presentation represents a responsible approach to tax payer monies. Talented Tenth Leadership Academy (TTLA) was not in operation long enough to do any other reasonable presentation of financial data.

**TALENTED TENTH LEADERSHIP ACADEMY FOR BOYS
FRANKLIN COUNTY**

**SCHEDULE OF FINDINGS
SEPTEMBER 30, 2014
(Continued)**

FINDINGS RELATED TO THE FINANCIAL STATEMENTS REQUIRED TO BE REPORTED IN ACCORDANCE WITH GAGAS (Continued)
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FINDING 2014-003

Bank Reconciliation – Significant Deficiency

Strong monitoring practices of the School's financial activities are the responsibility of the Treasurer and Board Members and are essential to ensure proper financial reporting. A bank to book reconciliation should be performed monthly and reconciling items should be identified and adjusted at the time the reconciling item or error is discovered. Reconciliations should include all bank accounts and bank balances. Additionally, the Treasurer and Board Members should review the bank to book reconciliation and monthly financial reports of financial activity of the School including budgeted versus actual receipts and expenditures, fund balance report, and bank to bank reconciliations. Evidence of these reviews should be documented.

The School did not document evidence to demonstrate the performance of bank to book reconciliations throughout the fiscal year. Due the limited financial activity throughout the period the auditors were able to perform audit procedures to determine the School's bank balanced to the ledgers.

Officials' Response

Bank account transactions were maintained in an excel spreadsheet. Frequent on going comparison of the excel document to the physical bank statement as well as online review of the bank account were conducted by the Treasurer. The opportunity to perform a proper bank reconciliation that would generate a form document was not achieved due to the short time of operations and the lack of establishment of an approved accounting software program by the TTLA's Governing Board.



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INDEPENDENT ACCOUNTANTS' REPORT ON APPLYING AGREED-UPON PROCEDURES

Mr. Terry Conley, Deputy Superintendent
North Central Ohio Educational Service Center
Marion County
333 East Center Street
Marion, Ohio 43302

To the Board of Education:

Ohio Rev. Code Section 117.53 states "the auditor of state shall identify whether the school district or community school has adopted an anti-harassment policy in accordance with Section 3313.666 of the Revised Code. This determination shall be recorded in the audit report. The auditor of state shall not prescribe the content or operation of any anti-harassment policy adopted by a school district or community school."

Accordingly, we have performed the procedures enumerated below, which were agreed to by the Board, solely to assist the Board in evaluating whether Talented Tenth Leadership Academy for Boys (the School) has adopted an anti-harassment policy in accordance with Ohio Rev. Code Section 3313.666. Management is responsible for complying with this requirement. This agreed-upon procedures engagement was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants. The sufficiency of these procedures is solely the responsibility of the Board. Consequently; we make no representation regarding the sufficiency of the procedures described below either for the purpose for which this report has been requested or for any other purpose.

1. In our report dated July 18, 2016, we noted the Board had not adopted an anti-harassment policy.
2. We inquired with the Board's management regarding the aforementioned policy. They stated they have not yet adopted an anti-harassment policy. The Board should adopt a policy as required by Ohio Rev. Code 3313.666.

We were not engaged to and did not conduct an examination, the objective of which would be the expression of an opinion on compliance with the anti-harassment policy. Accordingly, we do not express such an opinion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

This report is intended solely for the information and use of the Board and School's sponsor, and is not intended to be and should not be used by anyone other than these specified parties.

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

Dave Yost
Auditor of State

July 18, 2016

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TALENTED TENTH LEADERSHIP ACADEMY FOR BOYS

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.

Susan Babbitt

CLERK OF THE BUREAU

**CERTIFIED
AUGUST 16, 2016**