



bhm cpa group, inc.
CERTIFIED PUBLIC ACCOUNTANTS

MENTAL HEALTH AND RECOVERY BOARD OF
ERIE AND OTTAWA COUNTIES
ERIE COUNTY
REGULAR AUDIT

For the Years Ended December 31, 2016 and 2015
Fiscal Years Audited Under GAGAS: 2016 and 2015



Dave Yost • Auditor of State

Board Members

Mental Health & Recovery Board of Erie and Ottawa Counties
416 Columbus Avenue
Sandusky, Ohio 44870

We have reviewed the *Independent Auditor's Report* of the Mental Health & Recovery Board of Erie and Ottawa Counties, Erie County, prepared by BHM CPA Group, Inc., for the audit period January 1, 2015 through December 31, 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 Mental Health & Recovery Board of Erie and Ottawa Counties is responsible for compliance with these laws and regulations.

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

Dave Yost
Auditor of State

October 30, 2017

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Mental Health and Recovery Board of Erie and Ottawa Counties
Erie County
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Independent Auditor's Report

Mental Health and Recovery Board
Of Erie and Ottawa Counties
416 Columbus Avenue
Sandusky, Ohio 44870

To the Members of the Board:

Report on the Financial Statements

We have audited the accompanying financial statements of the cash balance, receipts, and disbursements by fund type and related notes of the Mental Health & Recovery Board of Erie and Ottawa Counties, Erie County, (the Board), as of and for the years ended December 31, 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 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 Board'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 Board'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.

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

As described in Note 2 of the financial statements, the Board 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 Board 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 Board as of December 31, 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 the Mental Health & Recovery Board of Erie and Ottawa Counties, Erie County, as of December 31, 2016 and 2015, and its combined cash receipts and disbursements for the year 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 August 23, 2017, on our consideration of the Board'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 Standard* in considering the Board's internal control over financial reporting and compliance.



BHM CPA Group, Inc.
Columbus, Ohio
August 23, 2017

Mental Health and Recovery Board of Erie and Ottawa Counties
Erie County

Combined Statement of Cash Receipts, Cash Disbursements, and Changes in Fund Cash Balances
Governmental Funds
For the Year Ended December 31, 2016

	<u>Governmental Fund Types</u>		Totals (Memorandum Only)
	<u>General</u>	<u>Special Revenue</u>	
Cash Receipts			
Property Taxes	\$ 4,312,238	\$ -	\$ 4,312,238
Intergovernmental	1,855,989	891,925	2,747,914
Charges for Services	45,955	-	45,955
Miscellaneous	143,168	-	143,168
<i>Total Cash Receipts</i>	<u>6,357,350</u>	<u>891,925</u>	<u>7,249,275</u>
Cash Disbursements			
Current:			
Health:			
Salaries	381,562	-	381,562
Fringe Benefits	132,441	-	132,441
Supplies and Materials	3,611	-	3,611
Contractual Services	4,932,049	934,111	5,866,160
Utilities	12,592	-	12,592
Debt Service:			
Principal Retirement	18,464	-	18,464
Interest and Fiscal Charges	5,657	-	5,657
<i>Total Cash Disbursements</i>	<u>5,486,376</u>	<u>934,111</u>	<u>6,420,487</u>
<i>Excess of Cash Receipts Over /(Under) Cash Disbursements</i>	<u>870,974</u>	<u>(42,186)</u>	<u>828,788</u>
<i>Fund Cash Balances, January 1</i>	<u>3,110,006</u>	<u>46,747</u>	<u>3,156,753</u>
Fund Cash Balances, December 31			
Restricted	-	14,476	14,476
Assigned	574,321	-	574,321
Unassigned (Deficit)	3,406,659	(9,915)	3,396,744
<i>Fund Cash Balances, December 31</i>	<u>\$ 3,980,980</u>	<u>\$ 4,561</u>	<u>\$ 3,985,541</u>

See accompanying notes to the financial statements.

Mental Health and Recovery Board of Erie and Ottawa Counties
Erie County
Statement of Receipts, Disbursements, and Changes in Fund Balances
Fiduciary Fund
For the Year Ended December 31, 2016

	Agency
Non-Operating Receipts (Disbursements)	
Other Financing Source	\$ 128,862
Other Financing Uses	(111,498)
<i>Net Change in Fund Cash Balance</i>	17,364
<i>Fund Cash Balances, January 1</i>	143,719
<i>Fund Cash Balances, December 31</i>	\$ 161,083

See accompanying notes to the financial statements.

Mental Health and Recovery Board of Erie and Ottawa Counties
Erie County

Combined Statement of Cash Receipts, Cash Disbursements, and Changes in Fund Cash Balances
Governmental Funds
For the Year Ended December 31, 2015

	<u>Governmental Fund Types</u>		Totals (Memorandum Only)
	<u>General</u>	<u>Special Revenue</u>	
Cash Receipts			
Property Taxes	\$ 3,336,120	\$ -	\$ 3,336,120
Intergovernmental	1,930,422	850,111	2,780,533
Charges for Services	43,298	-	43,298
Miscellaneous	65,949	-	65,949
<i>Total Cash Receipts</i>	<u>5,375,789</u>	<u>850,111</u>	<u>6,225,900</u>
Cash Disbursements			
Current:			
Health:			
Salaries	405,359	-	405,359
Fringe Benefits	140,717	-	140,717
Supplies and Materials	3,606	-	3,606
Contractual Services	4,574,430	893,390	5,467,820
Utilities	12,491	-	12,491
Capital Outlay	2,444	-	2,444
Debt Service:			
Principal Retirement	20,012	-	20,012
Interest and Fiscal Charges	6,067	-	6,067
<i>Total Cash Disbursements</i>	<u>5,165,126</u>	<u>893,390</u>	<u>6,058,516</u>
<i>Excess of Cash Receipts Over /(Under) Cash Disbursements</i>	<u>210,663</u>	<u>(43,279)</u>	<u>167,384</u>
<i>Fund Cash Balances, January 1</i>	<u>2,899,343</u>	<u>90,026</u>	<u>2,989,369</u>
Fund Cash Balances, December 31			
Restricted	-	255,926	255,926
Assigned	1,352,429	-	1,352,429
Unassigned (Deficit)	1,757,577	(209,179)	1,548,398
<i>Fund Cash Balances, December 31</i>	<u>\$ 3,110,006</u>	<u>\$ 46,747</u>	<u>\$ 3,156,753</u>

See accompanying notes to the financial statements.

Mental Health and Recovery Board of Erie and Ottawa Counties
Erie County
Statement of Receipts, Disbursements, and Changes in Fund Balances
Fiduciary Fund
For the Year Ended December 31, 2015

	Agency
Non-Operating Receipts (Disbursements)	
Other Financing Source	\$ 252,262
Other Financing Uses	(106,173)
<i>Net Change in Fund Cash Balance</i>	146,089
<i>Fund Cash Balances, January 1</i>	(2,370)
<i>Fund Cash Balances, December 31</i>	\$ 143,719

See accompanying notes to the financial statements.

**Mental Health and Recovery Board of Erie and Ottawa Counties
Erie County**

**Notes to The Financial Statements
For the Year Ended December 31, 2016 and 2015**

Note 1 – Reporting Entity

The constitution and laws of the State of Ohio establish the rights and privileges of The Mental Health and Recover Board of Erie and Ottawa Counties, Erie County, Ohio (the Board) as a body corporate and politic. An eighteen-member Board is the governing Body. The Board's Director and the legislative authorities of the political subdivisions making up the Board appoint the other Board members. The Board includes members from those legislative authorities as well as citizens of the Board. Those subdivisions are Erie and Ottawa Counties. The Board provides alcohol, drug addiction, and mental health services and programs to citizens of the Board. Private and public agencies are the primary services providers, through Board contracts.

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

Note 2 – Summary of Significant Accounting Policies

Basis of Presentation

These financial statements follow the accounting basis the permitted by the financial reporting provisions of Ohio Revised Code Section 117.38 and Ohio Administrative Code Section 1117-2-03(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 1117-2-03 (D) permit.

Deposits and Investments

As required by the Ohio Revised Code, the Erie County Treasurer is custodian for the Board's deposits. The County's deposit and investment pool holds the Board's assets, valued at the Treasurer's reported carrying amount.

Fund Accounting

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

1. General Fund

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

**Mental Health and Recovery Board of Erie and Ottawa Counties
Erie County**

**Notes to The Financial Statements
For the Year Ended December 31, 2016 and 2015**

Note 2 – Summary of Significant Accounting Policies (Continued)

2. Special Revenue Funds

These funds account for and report the proceeds of specific revenue sources that are restricted or committed to expenditure for specified purposes other than debt service or capital projects. The Board had the following significant Special Revenue Funds:

ODADAS Fund – This fund receives grant monies to help those struggling with alcohol and drug addictions through prevention, treatment, and recovery support services.

ODMH Fund – This fund receives grant monies to provide financial assistance for providing comprehensive community mental health services to adults with a serious mental illness and to children with a serious emotional disturbance.

3. Fiduciary Fund (Agency Fund)

Agency funds are purely custodial in nature and are used to hold resources for individuals, organizations, or other governments. The Board disburses these funds as directed by the individual, organization or other government. The Board's Agency Fund accounts for the activity of the Ottawa County Family and Children First Council (the Council), for which the Board serves as the Council's administrative agent.

Budgetary Process

The Ohio Revised Code requires the Board to budget each fund annually.

1. Appropriations

Budgetary expenditures (that is, disbursements and encumbrances) may not exceed appropriations at the fund, function or object level of control, and appropriations may not exceed estimated resources. The Board must annually approve appropriation measures and subsequent amendments. The County Budget Commission must also approve the annual appropriation measure. Appropriations lapse at year end.

2. Estimated Resources

Estimated resources include estimates of cash to be received (budgeted receipts) plus cash as of January 1. The County Budget Commission must also approve estimated resources.

3. Encumbrances

The Ohio Revised Code requires the Board to reserve (encumber) appropriations when individual commitments are made. Encumbrances outstanding at year end are canceled, and reappropriated in the subsequent year.

A summary of 2016 and 2015 budgetary activity appears in Note 3.

**Mental Health and Recovery Board of Erie and Ottawa Counties
Erie County**

**Notes to The Financial Statements
For the Year Ended December 31, 2016 and 2015**

Note 2 – Summary of Significant Accounting Policies (Continued)

Fund Balance

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

1. Nonspendable

The Board classifies assets as *nonspendable* when legally or contractually required to maintain the amounts intact.

2. 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.

3. Committed

The Board can *commit* amounts via formal action (resolution). The Board must adhere to these commitments unless the Board amends the resolution. Committed fund balance also incorporates contractual obligations to the extent that existing resources in the fund have been specifically committed to satisfy contractual requirements.

4. Assigned

Assigned fund balances are intended for specific purposes but do not meet the criteria to be classified as *restricted* or *committed*. Governmental funds other than the general fund report all fund balances as *assigned* unless they are restricted or committed. In the general fund, *assigned* amounts represent intended uses established by the Board or a Board official delegated that authority by resolution, or by State Statute.

5. Unassigned

Unassigned fund balance is the residual classification for the general fund and includes amounts not included in the other classifications. In other governmental funds, the unassigned classification is used only to report a deficit balance.

The Board 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.

**Mental Health and Recovery Board of Erie and Ottawa Counties
Erie County**

**Notes to The Financial Statements
For the Year Ended December 31, 2016 and 2015**

Note 2 – Summary of Significant Accounting Policies (Continued)

Property, Plant, and Equipment

The Board records disbursements for acquisitions of property, plant, and equipment when paid. The accompanying financial statements do not report these items as assets.

Accumulated Unpaid Vacation and Sick Leave

In certain circumstances, such as upon leaving employment, employees are entitled to cash payments for unused vacation and sick leave. The financial statements do not include a liability for unpaid leave.

Note 3 – Budgetary Activity

Budgetary activity for the years ended December 31, 2016 and 2015 follows:

2016 Budgeted vs. Actual Receipts			
Fund Type	Budgeted Receipts	Actual Receipts	Variance
General Fund	\$ 5,859,770	\$ 6,357,350	\$ 497,580
Special Revenue	572,556	891,925	\$ 319,369
Total	\$ 6,432,326	\$ 7,249,275	\$ 816,949

2016 Budgeted vs. Actual Budgetary Basis Expenditures			
Fund Type	Appropriation Authority	Budgetary Expenditures	Variance
General Fund	\$ 5,926,335	\$ 5,486,376	\$ 439,959
Special Revenue	934,111	934,111	\$ -
Total	\$ 6,860,446	\$ 6,420,487	\$ 439,959

2015 Budgeted vs. Actual Receipts			
Fund Type	Budgeted Receipts	Actual Receipts	Variance
General Fund	\$ 5,816,553	\$ 5,375,789	\$ (440,764)
Special Revenue	665,023	850,111	\$ 185,088
Total	\$ 6,481,576	\$ 6,225,900	\$ (255,676)

**Mental Health and Recovery Board of Erie and Ottawa Counties
Erie County**

**Notes to The Financial Statements
For the Year Ended December 31, 2016 and 2015**

Note 3 – Budgetary Activity (Continued)

2015 Budgeted vs. Actual Budgetary Basis Expenditures			
Fund Type	Appropriation Authority	Budgetary Expenditures	Variance
General Fund	\$ 6,227,516	\$ 5,165,126	\$ 1,062,390
Special Revenue	893,390	893,390	\$ -
Total	\$ 7,120,906	\$ 6,058,516	\$ 1,062,390

Note 4 – Property Tax

Real property taxes become a lien of January 1 preceding the October 1 date for which the Board adopted tax rates. The State Board of Tax Equalization adjusts these rates for inflation. Property taxes are also reduced for applicable homestead and rollback deductions. The financial statements include homestead and rollback amounts the State pays as Intergovernmental Receipts. Payments are due to the County by December 31. If the property owner elects to pay semiannually, the first half is due December 31. The second half payment is due the following June 20.

Public utilities are also taxed on personal and real property located within the Board.

The County is responsible for assessing property, and for billing, collecting, and distributing all property taxes on behalf of the Board.

Note 5 – Debt

Debt outstanding at December 31, 2016 was as follows:

	Principal	Interest Rate
Beacon Project Commercial Loan	\$ 73,064	5.5%
Administrative Offices Commercial Loan	14,500	4.3%
	\$ 87,564	

A commercial loan was obtained in 2009 to finance the purchase of property used by the Board for the Beacon project. The original loan was for \$118,000, with an interest rate of 6.29 percent, requiring 35 payments of \$1,021 through July 2012. This loan was refinanced in August 2012. The current loan is for \$102,477 with an interest rate of 5.5 percent, requiring 119 payments of \$978, including interest, through July of 2022. The final estimated payment, including interest, is due August 3, 2022, in the amount of \$23,135.

A commercial loan was originally obtained in 1998 to finance the purchase of the property used by the Board for its administrative offices. The original loan was for \$135,000. The loan was refinanced in 2003, 2008 and 2013. The current loan is for \$53,543, with an interest rate of 4.3 percent, requiring 60 payments of \$995, including interest, through March 2018.

**Mental Health and Recovery Board of Erie and Ottawa Counties
Erie County**

**Notes to The Financial Statements
For the Year Ended December 31, 2016 and 2015**

Note 5 – Debt (Continued)

Amortization of the above debt, including interest, is scheduled as follows:

Year ending December 31:	Beacon Project Commercial Loan	Administrative Office Commercial Loan
2017	\$ 11,734	\$ 11,940
2018	11,734	2,985
2019	11,734	-
2020	11,734	-
2021	11,734	-
2022	29,980	-
Total	<u>\$ 88,650</u>	<u>\$ 14,925</u>

Note 6 – Risk Management

Commercial Insurance

The Board has obtained commercial insurance for the following risks:

- Comprehensive property and general liability; and
- Errors and omissions

Note 7 – Defined Benefit Pension Plan

The Board’s officials and employees belong to the Ohio Public Employees Retirement System (OPERS). OPERS is a cost-sharing, multiple-employer plan. The Ohio Revised Code prescribes this plan’s benefits, which include postretirement healthcare and survivor and disability payments.

The Ohio Revised Code also prescribes contribution rates. For 2016, OPERS members contributed 10% of their gross salaries and the Board contributed an amount equaling 14% of participants’ gross salaries. The Board has paid all contributions required through December 31, 2016.

Note 8 – Contingent Liabilities

The Board was not a party to any lawsuits as of December 31, 2016 or 2015.

Amounts grantor agencies pay to the Board are subject to audit and adjustment by the grantor, principally the federal 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.



**Report on Internal Control Over Financial Reporting and on Compliance and
Other Matters Required by *Government Auditing Standards***

Mental Health and Recovery Board
Of Erie and Ottawa Counties
416 Columbus Avenue
Sandusky, Ohio 44870

To the Members of the Board:

We have audited, in accordance with the auditing standards generally accepted in the United States and the Comptroller General of the United States' *Government Auditing Standards*, the financial statements of the Mental Health & Recovery Board of Erie and Ottawa Counties, Erie County, (the Board) as of and for the years ended December 31, 2016 and 2015 and the related notes to the financial statements, and have issued our report thereon dated August 23, 2017, wherein we noted the Board followed financial reporting provisions that 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 Board'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 Board'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 Board'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.

Compliance and Other Matters

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



BHM CPA Group, Inc.
Piketon, Ohio
August 23, 2017

**Mental Health and Recovery Board of Erie and Ottawa Counties
Eire County**

**Schedule of Prior Audit Findings
December 31, 2016 and 2015**

Finding Number	Finding Summary	Fully Corrected?	Not Corrected; Partially Corrected; Significantly Different Corrective Action Taken; or Finding No Longer Valid; Explain:
2014-001	Material Weakness – Financial Reporting	Yes	

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Dave Yost • Auditor of State

MENTAL HEALTH AND RECOVERY BOARD OF ERIE AND OTTAWA COUNTIES

ERIE 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
NOVEMBER 9, 2017**