

**UNION TOWNSHIP, CLERMONT COUNTY COMMUNITY
IMPROVEMENT CORPORATION, INC.**
CLERMONT COUNTY

**FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2019**

OHIO AUDITOR OF STATE
KEITH FABER



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Columbus, Ohio 43215
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Board of Trustees
Union Township Clermont County Community Improvement Corporation, Inc.
4350 Aicholtz Road
Cincinnati, Ohio 45245

We have reviewed the *Independent Auditor's Report* of the Union Township Clermont County Community Improvement Corporation, Inc., Clermont County, prepared by Bastin & Company, LLC, 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 Union Township Clermont County Community Improvement Corporation, Inc. 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 11, 2020

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**UNION TOWNSHIP, CLERMONT COUNTY
COMMUNITY IMPROVEMENT CORPORATION, INC.
CLERMONT COUNTY**

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Bastin & Company, LLC

Certified Public Accountants

INDEPENDENT AUDITOR'S REPORT

Union Township, Clermont County Community
Improvement Corporation, Inc.
Clermont County
4350 Aicholtz Road
Cincinnati, Ohio 45245

To the Board of Trustees:

Report on the Financial Statements

We have audited the accompanying financial statements of the Union Township, Clermont County Community Improvement Corporation, Inc., Clermont County, Ohio, a component unit of Union Township, (the Corporation), (a not-for-profit corporation), which comprise the statement of financial position as of December 31, 2019, the related statements of activities and changes in net assets and cash flows for the year ended, and the related notes to the financial statements.

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 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 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.

Opinion

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

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated May 21, 2020, on our consideration of the 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. While we did not opine on the internal control over financial reporting or on compliance, 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 Corporation's internal control over financial reporting and compliance.

A handwritten signature in cursive script that reads "Bastin & Company, LLC". The signature is written in black ink on a light-colored background.

Cincinnati, Ohio
May 21, 2020

**Union Township, Clermont County Community
Improvement Corporation, Inc.**
Clermont County
Statement of Financial Position
December 31, 2019

ASSETS	
CURRENT ASSETS:	
Cash	\$ 57,568
Mortgages receivable-current	127,320
Property tax refunds receivable	5,312
Total current assets	190,200
NONCURRENT ASSETS:	
Cash-restricted for tenant security deposits	17,808
Cash-restricted for mortgage funds held in escrow	5,415
Assets held for resale	2,259,710
Mortgages receivable-net of current	2,485,028
Total noncurrent assets	4,767,961
TOTAL ASSETS	\$ 4,958,161
LIABILITIES	
CURRENT LIABILITIES	
Mortgage funds held in escrow	\$ 5,415
Tenant security deposits	17,808
Notes payable-current	449,459
Total current liabilities	472,682
NONCURRENT LIABILITIES	
Notes payable-net of current	1,755,845
Total noncurrent liabilities	1,755,845
TOTAL LIABILITIES	\$ 2,228,527
NET ASSETS	
With donor restrictions	\$ 23,223
Without donor restrictions	2,706,411
TOTAL NET ASSETS	\$ 2,729,634

See accompanying notes to the financial statements.

**Union Township, Clermont County Community
Improvement Corporation, Inc.**

Clermont County

*Statement of Activities and Changes in Net Assets
For the Year Ended December 31, 2019*

	Without Donor Restrictions	With Donor Restrictions	Total
SUPPORT AND REVENUE:			
Cash contributions from Union Township	\$ -	\$ 1,196,640	\$ 1,196,640
Asset contributions from Union Township	-	3,265,751	3,265,751
Other contributions	-	26,062	26,062
Lease revenues	494,113	-	494,113
Mortgage revenues	149,661	-	149,661
Interest	1,504	-	1,504
Net assets released from restriction	4,623,861	(4,623,861)	-
	<u>5,269,139</u>	<u>(135,408)</u>	<u>5,133,731</u>
Total Revenues			
EXPENSES:			
Program services:			
Economic development	26,320	-	26,320
Support services:			
Assets transferred to Union Township	4,174,415	-	4,174,415
Interest expense	110,609	-	110,609
Administrative and general operating expense	9,481	-	9,481
	<u>4,320,825</u>	<u>-</u>	<u>4,320,825</u>
Total Expenses			
CHANGE IN NET ASSETS	948,314	(135,408)	812,906
Net assets, beginning of year	<u>1,758,097</u>	<u>158,631</u>	<u>1,916,728</u>
Net assets, end of year	<u>\$ 2,706,411</u>	<u>\$ 23,223</u>	<u>\$ 2,729,634</u>

See accompanying notes to the financial statements.

**Union Township, Clermont County Community
Improvement Corporation, Inc.**
Clermont County
Statement of Cash Flows
For the Year Ended December 31, 2019

Cash flows from operating activities:	
Change in net assets	\$ 812,906
Adjustments to reconcile change in net assets to cash provided by (used by) operating activities	
Increase in property tax refund receivable	(5,312)
	807,594
 Cash flows from investing related activities:	
Proceeds from mortgages receivable	121,352
Proceeds from tenant security deposits	8,284
Mortgage escrow payments made	(143,692)
Leashold improvements funding provided by Union Township	115,898
Leashold improvements made	(115,898)
Purchases of assets held for resale	(200,109)
Proceeds from sales of assets held for resale	3,265,751
Proceeds from sales of assets held for resale paid to Union Township	(3,265,751)
	(214,165)
 Cash flows from financing related activities:	
Principal retirement on notes	(765,133)
	(765,133)
Net cash provided (used) by financing activities	(765,133)
	(171,704)
Net increase (decrease) in cash and cash equivalents	(171,704)
Cash and cash equivalents at beginning of year	252,495
	252,495
Cash and cash equivalents at end of year	\$ 80,791
	80,791
 Other supplemental information:	
Cash paid for interest	\$ 110,609
	110,609

See accompanying notes to the financial statements.

**UNION TOWNSHIP, CLERMONT COUNTY
COMMUNITY IMPROVEMENT CORPORATION, INC.**

Clermont County

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

NOTE 1 – NATURE OF ORGANIZATION AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Nature of Organization

The Union Township, Clermont County Community Improvement Corporation, Inc. (Corporation) is a not-for-profit organization which derives the major source of its revenues from Union Township (Township) in the form of capital and cash contributions. The Corporation is considered a component unit of Union Township. The Corporation began operations in January 2011 for the purpose of fostering economic development in the Township, located in Clermont County, Ohio. The Corporation works with the Township in many aspects of the overall adopted economic development strategy of the Township with its current efforts focused on facilitating industrial and retail development.

On April 26, 2012, the Corporation's Board of Trustees approved Resolution 2012-02 whereby the Corporation agreed to refund any and all proceeds arising from the sale, lease, or transfer, or other contractual agreement, including but not limited to the lease payments, sale payments or other consideration to Union Township in support of its mission as the agency for development of Union Township.

Basis of Accounting

The accompanying financial statements have been prepared on the accrual basis of accounting in accordance with accounting principles generally accepted in the United States of America.

Financial Statement Presentation

Financial statement presentation follows the provisions of Accounting Standards Update (ASU) 2016-14, *Not-for-Profit Entities (Topic 958) Presentation of Financial Statements for Not-for-Profit Entities*. These provisions include net asset classification requirements and requires information presented in the financial statements and notes about the Corporation's liquidity, financial performance and cash flows. Accordingly, the net assets of the Corporation and changes therein are classified and reported as follows:

Net assets without donor restrictions: Net assets available for use in general operations and not subject to donor-imposed restrictions.

Net assets with donor restrictions: Net assets whose use is limited by donor-imposed time and/or purpose restrictions.

Cash and Cash Equivalents

The Corporation considers all short-term investments with an original maturity of three months or less when acquired to be cash equivalents for the cash flows statement. The Corporation had no cash equivalents at December 31, 2019.

**UNION TOWNSHIP, CLERMONT COUNTY
COMMUNITY IMPROVEMENT CORPORATION, INC.**

Clermont County

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

Revenue Recognition

Contributions received are recorded as without donor restrictions or with donor restrictions, depending on the existence and nature of any donor restrictions. All contributions are considered to be without donor restrictions unless specifically restricted by the donor or subject to legal restrictions.

The District records contributions in the with donor restriction class of net assets if they are received with donor stipulations that limit their use through either purpose or time restrictions or both. When donor restrictions expire – that is, when the purpose restriction is fulfilled or the time restriction expires – net assets with donor restrictions are reclassified to net assets without donor restrictions and reported in the statements of activities as net assets released from restrictions. It is the District’s policy to record donor-restricted contributions received and expended in the same accounting period as contributions with donor restrictions and as net assets released from restrictions.

Other revenue is recorded when earned.

Expenses are recorded when incurred in accordance with the accrual basis of accounting.

Donations of property are recorded as contributions at their estimated fair value at the date of the donation.

Income Taxes

The Corporation is a not-for-profit organization exempt from income taxes under Section 501(c) (3) of the Internal Revenue and is not required to file a Federal Return of Organizations Exempt from Income Tax. Accordingly, no provision for federal income tax is required.

Concentration of Credit Risk

Due to the nature of the Corporation’s activities, cash balances in a financial institution may exceed federally insured limits during limited time periods. The Corporation considers its banks to have a high enough stability that any cash in excess of the limit is at minimal risk. No losses in such accounts have been experienced,

Estimates

The preparation of financial statements in conformity with generally accepted accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect certain reported amounts and disclosures. Accordingly, actual results could differ from those estimates.

**UNION TOWNSHIP, CLERMONT COUNTY
COMMUNITY IMPROVEMENT CORPORATION, INC.**

Clermont County

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

NOTE 2 – CASH

As of December 31, 2019, the Corporation maintains an interest bearing checking account with a recorded value of \$80,791.

NOTE 3 – MORTGAGES RECEIVABLE

Mortgages receivable consist of the following:

<u>Property</u>	<u>Total</u>
3944 Nine Mile Road	\$ 155,623
Village of Amelia	119,595
Mt. Carmel Brewery Company, LLC	<u>2,337,130</u>
Total	<u><u>\$2,612,348</u></u>

During 2012, the Corporation received real property located at 3944 Nine Mile Road valued at \$298,000 from Union Township to be sold to an individual for economic development purposes. The Corporation entered into a mortgage agreement to sell the property to the individual for \$298,000. The non-interest bearing mortgage is secured by the property with repayment scheduled as equal monthly amounts of \$1,655.55 over 15 years beginning on November 1, 2012.

During 2016 the Corporation entered into an agreement with the Village of Amelia to provide \$170,000 of financing for the purchase property at 1420 State Route 125 and to provide an additional \$25,000 for site improvements. A mortgage agreement was entered into dated December 1, 2016 with the Village of Amelia for a total of \$195,000 with interest at 5.0% and semi-annual payments of \$16,679.62 over 7 years commencing in 2017.

On February 28, 2017, the Corporation entered into a construction mortgage agreement and a construction leasehold mortgage with a combined value of \$2,500,000 with the Mt. Carmel Brewery Company, LLC and Restle Investments, LLC. The mortgages provided funding to retire the balance on a previously issued mortgage on the real property, funding of various financing activities of the parties and provide funding for construction and leasehold improvements for a property known as the Mt. Carmel Brewery. The mortgages are secured by the Brewery with real property and all renovations and fixtures and other security interests as outlined in the leasehold mortgages. Repayment is scheduled as equal monthly amounts, including interest at 6 percent, of \$18,149.24 over 20 years commencing on October 1, 2017.

**UNION TOWNSHIP, CLERMONT COUNTY
COMMUNITY IMPROVEMENT CORPORATION, INC.**

Clermont County

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

NOTE 4 – ASSETS HELD FOR RESALE

Assets held for resale represent properties contributed by Union Township or acquired by the Corporation using cash contributions from Union Township. These properties are being held for resale to promote future development within Union Township.

<u>Property</u>	<u>Cost</u>
4297/4299 Glen Este-Withamsville Road	\$ 124,665
4309 Glen Este-Withamsville Road	126,119
4303 Glen Este-Withamsville Road	106,040
4359 Glen Este-Withamsville Road	102,170
4340 Glen Este-Withamsville Road	152,005
4344 Glen Este-Withamsville Road	91,107
4307 Glen Este-Withamsville Road	176,328
4334 Glen Este-Withamsville Road	90,475
4328 Glen Este-Withamsville Road	128,601
4363 Glen Este-Withamsville Road	92,968
983 Clepper Lane	133,733
4322 Wuebold Lane	140,292
979 Old State Route 74	120,193
989 Old State Route 74	323,259
995 Old State Route 74	151,646
Vacant Property at 32 East and Eastgate Blvd	200,109
Total	<u>\$2,259,710</u>

NOTE 5 – DEBT

Changes in the debt during 2019 were as follows:

	Balance January 1, <u>2019</u>	<u>Additions</u>	<u>Deletions</u>	Balance December 31, <u>2019</u>	Due Within <u>One Year</u>
2016 Park National Bank Loan	\$ 760,707	\$ -	\$(542,862)	\$ 217,845	\$217,845
2017 Park National Bank Loan	<u>2,209,730</u>	<u>-</u>	<u>(222,271)</u>	<u>1,987,459</u>	<u>231,614</u>
Total	<u>\$2,970,437</u>	<u>\$ -</u>	<u>\$(765,133)</u>	<u>\$2,205,304</u>	<u>\$449,459</u>

Proceeds from the 2016 Park National Bank Loan were used to re-finance the remaining balance of the 2015 loan that was issued by the Corporation in conjunction with a cooperative agreement with Union Township, Eastgate Brew and View, LLC and WesBanco Bank Incorporated to provide funding to the developer for renovations and fixtures for the Eastgate Brew and View movie theater located within the Jungle Jim's International Marketplace and to provide additional funding to the developer for renovations and fixtures. The 2016 loan was issued on June 17, 2016 in the amount of \$2,600,000 and carries an interest rate of 3.01%. Repayment of the 2016 loan was secured by a leasehold mortgage from the developer, Eastgate Brew and View, LLC. During 2017, the mortgage was sold. The 2016 Loan remains payable by the Corporation. The

**UNION TOWNSHIP, CLERMONT COUNTY
COMMUNITY IMPROVEMENT CORPORATION, INC.**

Clermont County

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

underlying security for the loan was transferred to the purchaser of the mortgage as part of the sales agreement and continues to be secured by a special revenue pledge by the Corporation. The Corporation has made additional payments in excess of the amounts required by the terms of the loans to provide for the early retirement.

During 2017, the Corporation obtained a loan from Park National Bank to finance improvements made under a mortgage agreement entered into with the Mt. Carmel Brewery Company, LLC. The 2017 loan was issued on February 28, 2017 in the amount of \$2,500,000 and carries an interest rate of 4.16%. The terms of the loan require equal semi-annual payments of \$156,624 beginning December 1, 2017 through December 1, 2026 with a final payment due of \$143,499 on February 28, 2027. Repayment of the loan is secured by a leasehold mortgage from the Mt. Carmel Brewery Company, LLC, due to the Corporation.

The future principal and interest requirements scheduled to retire the remaining balances of the loans are as follows:

<u>Years Ending December 31,</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2020	\$ 449,459	\$ 84,911	\$ 534,370
2021	241,721	71,526	313,247
2022	252,023	61,224	313,247
2023	262,766	50,481	313,247
2024	273,847	39,400	313,247
2025-2027	725,488	44,506	769,994
Total	<u>\$2,205,304</u>	<u>\$352,048</u>	<u>\$2,557,352</u>

NOTE 6 – NET ASSETS WITH DONOR RESTRICTIONS

Net assets with donor restrictions of \$23,223 as of December 31, 2019 represent \$17,808 of tenant security deposits and funds held in escrow by the Corporation for future site improvements under a mortgage agreement for mortgaged property with the Village of Amelia for \$5,415.

**UNION TOWNSHIP, CLERMONT COUNTY
COMMUNITY IMPROVEMENT CORPORATION, INC.**

Clermont County

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

NOTE 7 – RETURN OF PROJECT PROCEEDS

In accordance with the Corporation’s Resolution 2012-02, the Corporation has agreed to pay any and all proceeds arising from the sale, lease, transfer, or other contractual agreement, including but not limited to the lease payments, sale payments or other consideration, to Union Township. During 2019 the Corporation returned or transferred the following cash and non-cash items to Union Township:

<u>Item</u>	<u>Amount</u>
<i>Cash items</i>	
Mortgage payments received - 3944 Nine Mile Road	\$ 19,866
Mortgage payments received - Mt. Carmel Brewery Company, LLC	217,787
Lease payments received - 4357 Ferguson Drive	222,695
Lease payments received - 4000 McMann Road	271,417
Proceeds from earnest money - 4297 Glen Este - Withamsville Road	26,062
Mortgage payments received - Village of Amelia	33,360
Proceeds from sale of property - 4286 Glen Este - Withamsville Road	1,476,913
Proceeds from sale of property - 4299 Bach Buxton Road	1,788,838
Property tax rebates - various properties	1,578
<i>Subtotal cash items</i>	4,058,516
<i>Non-cash Items</i>	
Leasehold improvements transferred to Union Township - 4357 Ferguson Drive	115,899
<i>Subtotal non-cash items</i>	115,899
Total	\$4,174,415

NOTE 8 – CONCENTRATION

The Corporation’s support is primarily from contributions or revenues derived from projects purchased from funding provided by Union Township. In addition, the Corporation has agreed to refund any and all proceeds arising from the sale, lease, or transfer, or other contractual agreement to Union Township in support of its mission as the agency for development of Union Township.

NOTE 9 – LIQUIDITY

The Corporation is substantially supported by restricted funding provided by Union Township or through contractual agreements with other entities. Because these restrictions require resources to be used in a particular manner or in a future period, the Corporation must maintain sufficient resources to meet those responsibilities. Thus, financial assets may not be available for general expenditure within one year. Financial assets available for general expenditure within one year are as follows as of December 31, 2019:

Cash	\$ 57,568
Mortgages receivable	127,320
Property tax refunds receivable	<u>5,312</u>
Total	<u><u>\$190,200</u></u>

In the event of an unanticipated liquidity need, the Corporation would be provided funding by Union Township.

**UNION TOWNSHIP, CLERMONT COUNTY
COMMUNITY IMPROVEMENT CORPORATION, INC.**
Clermont County
Notes to the Financial Statements
For the Year Ended December 31, 2019

NOTE 10 – SUBSEQUENT EVENTS

The Corporation has evaluated subsequent events through May 21, 2020, the date which these financial statements were certified by the Corporation. No events have occurred that would require adjustment or disclosure in the financial statements.

Bastin & Company, LLC

Certified Public Accountants

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

Union Township, Clermont County Community
Improvement Corporation, Inc.
Clermont County
4350 Aicholtz Road
Cincinnati, Ohio 45245

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 the Union Township, Clermont County Community Improvement Corporation, Inc., Clermont County, Ohio, a component unit of Union Township, (the Corporation), (a not-for-profit corporation), as of and for the year ended December 31, 2019, and the related notes to the financial statements, and have issued our report thereon dated May 21, 2020.

Internal Controls Over Financial Reporting

As part of our financial statement audit, we considered the 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 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 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.

Compliance and Other Matters

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

A handwritten signature in cursive script that reads "Bastin & Company, LLC". The signature is written in black ink on a light-colored background.

Cincinnati, Ohio
May 21, 2020

OHIO AUDITOR OF STATE KEITH FABER



UNION TOWNSHIP, CLERMONT COUNTY COMMUNITY IMPROVEMENT CORPORATION, INC.

CLERMONT 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
JUNE 25, 2020**