

**STATE BOARD OF ACCOUNTS**  
**302 West Washington Street**  
**Room E418**  
**INDIANAPOLIS, INDIANA 46204-2769**

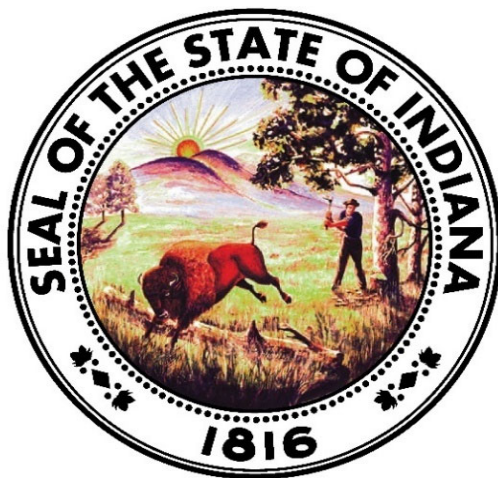
SPECIAL INVESTIGATION REPORT

OF

SHERIFF'S DEPARTMENT

LAWRENCE COUNTY, INDIANA

January 1, 2017 to July 31, 2021



**FILED**  
04/25/2023



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**STATE OF INDIANA**  
AN EQUAL OPPORTUNITY EMPLOYER

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TO: THE OFFICIALS OF LAWRENCE COUNTY, INDIANA

This is a special investigation report for Lawrence County (County), for the period January 1, 2017 to July 31, 2021, and is in addition to any other report for the County as required under Indiana Code 5-11-1. All reports pertaining to the County may be found at [www.in.gov/sboa/](http://www.in.gov/sboa/).

We performed procedures to determine compliance with applicable Indiana laws and uniform compliance guidelines established by the Indiana State Board of Accounts and were limited to records associated with federal grants obtained by the Lawrence County Sheriff's Department. The Results and Comments contained herein describe the identified reportable instances of noncompliance found as a result of these procedures. Our tests were not designed to identify all instances of noncompliance; therefore, noncompliance may exist that is unidentified.

Any Official Response to the Results and Comments, incorporated within this report, was not verified for accuracy.

*Paul D. Joyce*  
Paul D. Joyce, CPA  
State Examiner

March 7, 2023

SHERIFF'S DEPARTMENT  
LAWRENCE COUNTY  
RESULTS AND COMMENTS

**BACKGROUND**

Officer Tim Butcher (Butcher) was the grant administrator over the federal grants received by the Sheriff's Department of Lawrence County (Sheriff's Department) in 2017, 2018, 2020, and 2021. As the grant administrator, Butcher was responsible for compliance with all state and federal regulations regarding the federal grants. Butcher retired July 23, 2021, and a new grant administrator examined the grant activity under Butcher at the request of the Indiana Criminal Justice Institute (ICJI). The examination revealed discrepancies in grant administration on the part of Butcher.

The Indiana State Board of Accounts was notified by the Sheriff's Department of the discrepancies in accordance with Indiana Code 5-11-1-27. The Indiana State Board of Accounts examined the records and reviewed the accounting of the federal grants and determined the compensation paid to Butcher was not properly supported and was not for the intended purposes of the grants. The following describes noncompliance with statutes, federal regulations, or the *Accounting and Uniform Compliance Guidelines Manual for Counties of Indiana*.

**UNSUPPORTED COMPENSATION FROM FEDERAL GRANTS**

The Sheriff's Department received federal pass-through grants from the ICJI. The primary purpose of the 2017 and 2018 federal grants was to reimburse the Sheriff's Department for the costs of overtime salary of traffic enforcement officers and minimal administrative pay. Regular duty hours were not to be reimbursed by the federal grants. The primary purpose of the 2020 and 2021 federal grants was to perform saturation patrols during the peak days and hours where it is known to have alcohol related crashes. These patrol times will include Monday through Sunday from the hours of 10:00 pm to 4:00 am. The grant agreements required the hours worked and the activity as a result of those hours, to be documented on Officer Activity Sheets (OAS). The OAS, in addition to copies of all tickets written, were required to be retained by the grant administrator.

During the four years Butcher was grant administrator, he received \$42,210.94 in gross compensation from federal grants through the Sheriff's Department. Butcher was not grant administrator in 2019, nor did he receive any compensation from the federal grants in 2019. In addition to the gross compensation paid to Butcher, the County paid \$2,617.06 in Social Security taxes, \$612.08 in Medicare taxes, and \$1,266.30 to police retirement on Butcher's behalf in relation to the gross compensation. The compensation from the federal grants was in addition to Butcher's normal compensation as an officer. The following schedule shows the compensation breakdown for each year.

Year	Officer Hours Charged To Grants	Gross Pay	County Paid FICA Social Security	County Paid FICA Medicare	County Paid Police Retirement	Totals
2017	570	\$ 17,642.05	\$ 1,093.80	\$ 255.82	\$ 529.24	\$ 19,520.91
2018	642	19,870.53	1,231.97	288.14	596.11	21,986.75
2020	34.5	1,161.96	72.05	16.84	34.86	1,285.71
2021	105	<u>3,536.40</u>	<u>219.24</u>	<u>51.28</u>	<u>106.09</u>	<u>3,913.01</u>
		<u>\$ 42,210.94</u>	<u>\$ 2,617.06</u>	<u>\$ 612.08</u>	<u>\$ 1,266.30</u>	<u>\$ 46,706.38</u>

SHERIFF'S DEPARTMENT  
LAWRENCE COUNTY  
RESULTS AND COMMENTS  
(Continued)

The results of the investigation determined the compensation paid to Butcher was not properly supported and was not for the intended purposes of the federal grants. The following are the results of our investigation.

The OAS, as stated above, are required per the grant agreements, and were used to document the hours worked by the officer on the federal program and the activity as a result of the hours worked.

Regular Duty Time Sheets report only hours worked during the officer's regular duty.

Payroll Schedule and Vouchers (PSV) were completed by Butcher to report the hours charged by officers to the grants for the payroll period. The PSV were certified and approved by the supervisor before remittance to the County Auditor for payment.

Dispatch Call Logs are the time stamps for when an officer calls into dispatch. Examples of when calls are made are, start and end shifts, and traffic stops.

*2017*

Although Butcher received compensation from the federal grants throughout the entire year, the OAS were presented for examination for December only.

A comparison of the hours reported on the OAS for December to the regular duty timesheets showed 17 hours where Butcher duplicated his time, reporting the same hours worked on both, therefore, receiving pay twice for the same hours.

Additionally, Butcher reported on the December OAS he wrote 25 citations and 58 warning tickets during the month, none of the citations or warning tickets were presented for examination.

The PSV were examined for the period of July through December and compared to the dispatch call logs. The examination determined no activity for the federal grants was recorded in the dispatch call logs during the hours claimed to have been worked by Butcher. The dispatch call logs were unavailable for January through June 2017.

Butcher was compensated for 570 hours he charged to the federal grants, including the 17 hours noted above. Due to the lack of the OAS, lack of citations, lack of tickets, and no activity from federal grants recorded in the dispatch call logs, we could not substantiate any of the hours charged by Butcher to the federal grants.

*2018*

Although Butcher received compensation from the federal grants throughout the entire year, the OAS were presented for examination for January through June only.

A comparison of the hours reported on the OAS for the period of January through June to the regular duty timesheets showed 19 hours where Butcher duplicated his time, reporting the same hours worked on both, therefore receiving pay twice for the same hours.

Additionally, Butcher reported on the OAS available for January through June, he wrote 285 citations and 501 warning tickets for the period of January through June, none of the citations or warning tickets were presented for examination.

SHERIFF'S DEPARTMENT  
LAWRENCE COUNTY  
RESULTS AND COMMENTS  
(Continued)

The PSV were examined and compared to the dispatch call logs. The examination determined no activity for the federal grants was recorded in the dispatch call logs during the hours claimed to have been worked by Butcher.

Butcher was compensated for 642 hours he charged to the federal grants, including the 19 hours noted above. Due to the lack of the OAS, lack of citations, lack of tickets, and no activity from federal grants recorded in the dispatch call logs, we could not substantiate any of the hours charged by Butcher to the federal grants.

*2020*

Although Butcher received compensation from the federal grants for the months of May and July, the OAS were presented for examination for May only.

A comparison of the hours reported on the OAS for May to the regular duty timesheets showed 13 hours where Butcher duplicated his time, reporting the same hours worked on both, therefore, receiving pay twice for the same hours.

Additionally, Butcher reported on the OAS for May, he wrote 15 citations and 72 warning tickets; however, only 2 citations and 8 warning tickets could be validated.

The PSV were examined and compared to the dispatch call logs. The examination determined 26.5 hours charged to the federal grants by Butcher were not recorded in the dispatch call logs.

Butcher was compensated for 34.5 hours charged to the federal grants, including the 13 hours noted above. Due to the lack of the OAS, lack of citations, lack of tickets, and minimal activity from federal grants recorded in the dispatch call logs, we could not substantiate 26.5 hours charged by Butcher to the federal grants.

*2021*

The OAS were presented for examination for the period of January through July.

Butcher retired July 23, 2021.

A comparison of the hours reported on the OAS to the regular duty timesheets showed 29 hours where Butcher duplicated his time, reporting the same hours worked on both, therefore, receiving pay twice for the same hours.

Additionally, Butcher reported on the OAS for January through July, he wrote 41 citations and 118 warning ticket; however, none of the citations or warning tickets were presented for examination.

The PSV were examined and compared to the dispatch call logs. The examination determined 97 hours charged to the federal grants by Butcher were not recorded in the dispatch call logs.

Butcher was compensated for 105 hours charged to the federal grants including the 29 hours noted above. Due to the lack of the OAS, lack of citations, lack of tickets, and minimal activity from federal grants recorded in the dispatch call logs, we could not substantiate 97 hours charged by Butcher to the federal grants.

SHERIFF'S DEPARTMENT  
LAWRENCE COUNTY  
RESULTS AND COMMENTS  
(Continued)

The following schedule shows the calculated amount based on the investigation results.

Year	Unsupported Hours	Gross Pay	County Paid FICA Social Security	County Paid FICA Medicare	County Paid Police Retirement	Charge Totals
2017	570	\$ 17,642.05	\$ 1,093.80	\$ 255.82	\$ 529.24	\$ 19,520.91
2018	642	19,870.53	1,231.97	288.14	596.11	21,986.75
2020	26.5	892.52	55.34	12.94	26.78	987.57
2021	97	<u>3,266.96</u>	<u>202.54</u>	<u>47.37</u>	<u>98.01</u>	<u>3,614.88</u>
Totals		<u>\$ 41,672.06</u>	<u>\$ 2,583.65</u>	<u>\$ 604.27</u>	<u>\$ 1,250.13</u>	<u>\$ 46,110.11</u>

2 CFR 200.302(b) Financial Management states in part:

"The financial management system of each non-Federal entity must provide for the following:  
...

- (3) Records that identify adequately the source and application of funds for federally-funded activities. These records must contain information pertaining to Federal awards, authorizations, financial obligations, unobligated balances, assets, expenditures, income and interest and be supported by source documentation. . . ."

2 CFR 200.400(d) Policy Guide states:

"The application of these cost principles should require no significant changes in the internal accounting policies and practices of the non-Federal entity. However, the accounting practices of the non-Federal entity must be consistent with these cost principles and support the accumulation of costs as required by the principles, and must provide for adequate documentation to support costs charged to the Federal award."

2 CFR 200.403 Factors affecting allowability of costs states in part:

"Except where otherwise authorized by statute, costs must meet the following general criteria in order to be allowable under Federal awards:

- (a) Be necessary and reasonable for the performance of the Federal award and be allocable thereto under these principles.
- (b) Conform to any limitations or exclusions set forth in these principles or in the Federal award as to types or amount of cost items.
- (c) Be consistent with policies and procedures that apply uniformly to both federally-financed and other activities of the non-Federal entity. . . .
- (g) Be adequately documented. . . ."



SHERIFF'S DEPARTMENT  
LAWRENCE COUNTY  
RESULTS AND COMMENTS  
(Continued)

The Grant Agreement for the Highway and Traffic Safety Funding states: "The Grantee will utilize grant funds to be used to reimburse the costs of overtime salary of traffic enforcement officers and minimal administrative pay."

The Grant Agreement for the Comprehensive Highway Injury Program (CHIRP) states: "Perform saturation patrols during the peak days and hours where it is known to have alcohol related crashes. These patrol times will include Monday through Sunday from the hours of 10:00 pm to 4:00 am."

All compensation and benefits paid to officials and employees must be included in the labor contract, salary ordinance, resolution, or salary schedule adopted by the governing body unless otherwise authorized by law. Compensation must be paid in a manner that will facilitate compliance with state and federal reporting requirements. (Accounting and Uniform Compliance Guidelines Manual for Counties of Indiana, Chapter 1)

Every effort should be made by the unit to avoid unreasonable or excessive costs. Unreasonable or excessive costs may be the personal obligation of the responsible official or employee. (Accounting and Uniform Compliance Guidelines Manual for Counties of Indiana, Chapter 1)

Units are required to comply with all grant agreements, rules, regulations, bulletins, directives, letters, letter rulings, court decisions, and filing requirements concerning reports and other procedural matters of federal and state agencies. Units must file accurate reports required by federal and state agencies. Noncompliance may require corrective action. (Accounting and Uniform Compliance Guidelines Manual for Counties of Indiana, Chapter 1)

Supporting documentation such as receipts, canceled checks, tickets, invoices, bills, contracts, and other public records must be available for examination to provide supporting information for the validity and accountability of monies disbursed. Payments without supporting documentation may be the personal obligation of the responsible official or employee. (Accounting and Uniform Compliance Guidelines Manual for Counties of Indiana, Chapter 1)

Funds misappropriated, diverted or unaccounted for through malfeasance, misfeasance, or nonfeasance in office of any official or employee may be the personal obligation of the responsible official or employee. (Accounting and Uniform Compliance Guidelines Manual for Counties of Indiana, Chapter 1)

We requested Butcher reimburse Lawrence County for unsupported compensation he received from the federal grants in the amount of \$46,110.11. (See Summary of Charges, page 14)

**SPECIAL INVESTIGATION COSTS**

The State of Indiana incurred additional audit costs due to the special investigation of the federal grants of the Sheriff's Department.

Indiana Code 5-11-1-27(m) states in part:

"If the attorney general institutes civil proceedings related to this section or under [IC 5-11-5-1](#), the attorney general shall seek, in addition to the recovery of any funds misappropriated, diverted, or unaccounted for, restitution of:

- (1) Costs incurred by the state board of accounts; and . . ."

SHERIFF'S DEPARTMENT  
LAWRENCE COUNTY  
RESULTS AND COMMENTS  
(Continued)

Audit costs incurred because of theft and shortage may be the personal obligation of the responsible official or employee.

Audit costs incurred because of poor records, nonexistent records or any other inadequate bookkeeping practices, or because of theft or a shortage may be the personal obligation of the responsible official or employee. (Accounting and Uniform Compliance Guidelines Manual for Counties of Indiana, Chapter 1)

We requested Butcher to reimburse the State of Indiana \$40,257 for special investigation costs. (See Summary of Charges, page 14)

***INTERNAL CONTROL DEFICIENCIES***

The Sheriff's Department did not implement sufficient internal controls over federal grants allowing compensation to be paid from the federal grants without proper oversight and supporting documentation. The following internal control deficiencies constituted a lack of segregation of duties and management override of controls.

*Segregation of Duties*

1. The OAS were required to be completed to document the time worked on the federal grants. The OAS was to be signed by the officer and supervisor. In 2017, there was no supervisor signature on the OAS. In 2018 and 2020, there was a supervisor signature. In 2021, Butcher signed the OAS as both the officer and supervisor. Management failed to ensure the OAS was completed and reported properly.
2. The OAS documented the hours worked on the federal grant. Management failed to ensure the hours reported did not overlap with regular duty hours. There were 78 hours reported over the period that overlapped with regular duty hours.
3. The OAS documented the citations and written warnings issued. Management failed to ensure the citations and written warnings were legitimate and retained as supporting documentation. Per the OAS there were 366 citations and 749 written warnings.
4. The PSV were prepared by Butcher and signed by a supervisor. Management failed to validate the hours reported on the PSV.

*Management Override of Controls*

1. Butcher was the grant administrator for the Sheriff's Department and would be considered responsible for the requirements of the federal grants.
2. Butcher prepared the OAS with unsubstantiated hours worked, number of citations issued, and written warnings issued.
3. Butcher prepared the PSV containing unsubstantiated hours worked on the federal grants to receive compensation.
4. Butcher failed to retain supporting documentation for the activity reported on the OAS.
5. Butcher reported the unsubstantiated activity to the ICJI to receive reimbursement from the federal grants.

SHERIFF'S DEPARTMENT  
LAWRENCE COUNTY  
RESULTS AND COMMENTS  
(Continued)

2 CFR 200.303 Internal Controls states:

"The non-Federal entity must:

- (a) Establish and maintain effective internal control over the Federal award that provides reasonable assurance that the non-Federal entity is managing the Federal award in compliance with Federal statutes, regulations, and the terms and conditions of the Federal award. These internal controls should be in compliance with guidance in 'Standards for Internal Control in the Federal Government' issued by the Comptroller General of the United States or the 'Internal Control Integrated Framework', issued by the Committee of Sponsoring Organizations of the Treadway Commission (COSO).
- (b) Comply with the U.S. Constitution, Federal statutes, regulations, and the terms and conditions of the federal awards.
- (c) Evaluate and monitor the non-Federal entity's compliance with statutes, regulations and the terms and conditions of Federal awards.
- (d) Take prompt action when instances of noncompliance are identified including noncompliance identified in audit findings.
- (e) Take reasonable measures to safeguard protected personally identifiable information and other information the Federal awarding agency or pass-through entity designates as sensitive or the non-Federal entity considers sensitive consistent with applicable Federal, State, local, and tribal laws regarding privacy and responsibility over confidentiality."

The Indiana State Board of Accounts (SBOA) is required under Indiana Code 5-11-1-27(e) to define the acceptable minimum level of internal control standards. To provide clarifying guidance, the State Examiner compiled the standards contained in the manual: *Uniform Internal Control Standards for Indiana Political Subdivisions*. All political subdivisions subject to audit by SBOA are expected to adhere to these standards. These standards include adequate control activities. According to this manual:

"Control activities are the actions and tools established through policies and procedures that help to detect, prevent, or reduce the identified risks that interfere with the achievement of objectives. Detection activities are designed to identify unfavorable events in a timely manner whereas prevention activities are designed to deter the occurrence of an unfavorable event. Examples of these activities include reconciliations, authorizations, approval processes, performance reviews, and verification processes.

An integral part of the control activity component is segregation of duties. . . .

There is an expectation of segregation of duties. If compensating controls are necessary, documentation should exist to identify both the areas where segregation of duties are not feasible or practical and the compensating controls implemented to mitigate the risk. . . ."

SHERIFF'S DEPARTMENT  
LAWRENCE COUNTY  
RESULTS AND COMMENTS  
(Continued)

**INVESTIGATION BY LAW ENFORCEMENT**

It is our understanding that an investigation is currently ongoing by the Indiana State Police.

**CRIME INSURANCE POLICIES**

The following is information regarding the crime insurance policies obtained by the Lawrence County.

<u>Period</u>	<u>Amount</u>
01-01-17 to 12-31-17	\$ 10,000
01-01-18 to 12-31-18	10,000
01-01-19 to 12-31-19	10,000
01-01-20 to 12-31-20	10,000
01-01-21 to 12-31-21	10,000

SHERIFF'S DEPARTMENT  
LAWRENCE COUNTY  
EXIT CONFERENCE

The contents of this report were discussed on February 22, 2023 with Jessica Staggs, County Auditor; Greg Day, County Sheriff; Andrew Phillips, Captain; Dustin Gabhart, President of the County Commissioners; Jeff Lytton, President of the County Council; Rodney Fish, Commissioner; Wally Branham, Commissioner; Phil Inman, County Council member; Janie Craig Chenault, County Council member; and Rick Butterfield, County Council member.

The contents of this report were discussed on March 7, 2023 with Tim Butcher, Retired Deputy Sheriff.



Greg Day  
Lawrence County Sheriff

**OFFICE OF THE  
LAWRENCE COUNTY SHERIFF**  
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*www.LawrenceCountySheriff.com*

February 22, 2023

Indiana State Board of Accounts  
302 West Washington Street Room E418  
Indianapolis, IN 46204-2765

**OFFICIAL RESPONSE**

Re: Special Investigation Report of Lawrence County Sheriff's Office (January 1, 2017 – July 31, 2021)

The Lawrence County Sheriff's Office has applied for, and received, yearly grants through the Indiana Criminal Justice Institute (ICJI). These grants, now known as the Comprehensive Highway Injury Reduction Program (C.H.I.R.P.), were formerly known as Operation Pull-Over (O.P.O.). This partnership has existed for years, and has been approved by multiple former Sheriffs as well as former and current County Commissioners.

During the years of 2017, 2018, 2020, and the first half of 2021, former Lawrence County Sheriff's Officer Tim Butcher was the local grant administrator for this program. He oversaw all aspects of the grant program, including assignment of hours, payroll submission, and required paperwork to ICJI. He retired from the Sheriff's Office on July 23, 2021. Shortly thereafter, Captain Andrew Phillips became the local grant administrator.

Not long after taking over the role, Capt. Phillips examined the grant activity from prior years, noticing discrepancies in the grant administration on the part of Butcher. Capt. Phillips immediately reported this to then Sheriff Mike Branham. They, along with Lawrence County Detective Captain Jim Slone, began to investigate the prior years handling of the grant. The Sheriff's Office then contacted ICJI, the Indiana State Board of Accounts, and the Indiana State Police to request an audit and investigation into the discovery.

Throughout this lengthy, over a year long, investigation, Sheriff's Office personnel cooperated fully with the investigation, turning over all of their initial findings as well as all documents, paperwork, and records requested. Now that the audit has been completed and presented to Lawrence County officials, we are in agreement with the findings. We appreciate the thorough investigation by all involved.

It should be noted that after originally discovering the discrepancies, the Lawrence County Sheriff's Office put enhanced internal controls in place to minimize the ability for any employee to manipulate the grant program for their own benefit. Now, in 2023, as a new administration has taken office, we have instituted even more controls and oversight of the program. Even though there has been no

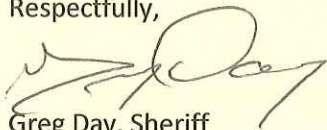


“corrective action” plan required by the State Board of Accounts, the following procedures have been put in place to ensure the highest level of public trust in the Lawrence County Sheriff’s Office.

1. In addition to Captain Phillips remaining the grant administrator, we now have a civilian assistant administrator on our office staff. This will ensure constant oversight by two separate employees, one of which is not a sworn police officer and cannot receive any grant funds from the program.
2. Officer Activity Sheets, generated by employees who work grant overtime hours, are kept on file. Random audits of these activity sheets will be completed by the administrators prior to submission to ICJI.
3. Time and Payroll Sheets are kept and examined each pay period. This time reporting is reviewed and approved by the employee’s immediate supervisor. In addition, our grant administrators will review and approve the grant overtime hours each pay period as well.
4. The grant administrator is allowed to work grant overtime hours. However, he will not be able to sign off on his own time sheets. His time sheets will be reviewed, approved, and signed by either the Sheriff, Chief Deputy, or Major.
5. The Sheriff will order random audits to be completed at any time, at his discretion. This audit will be completed by the administrator, assistant administrator, and the Sheriff (or his designee).
6. All citations and warnings issued during grant overtime hours must be documented through the eCWS electronic ticket system. There will be no hand-written tickets or warnings allowed. This will ensure swift and easy auditing of reported activity.
7. Barring very rare circumstances, all traffic stops conducted by employees will be radioed in to dispatch to be placed on the daily CAD call log. If for some reason the stop cannot be called in (excessive radio traffic, etc.), the officer conducting the traffic stop will manually enter the traffic stop into the CAD call log themselves at the time of the stop. This will ensure all reported stops toward the grant can be quickly audited and accounted for.

In closing, our initial observations, request for an investigation, and continued cooperation demonstrates how important it is for the Lawrence County Sheriff’s Office to maintain the trust given to us by the community. The actions of one “bad actor”, coupled with less than stringent oversight, led to this investigation. Again, we agree with, and support, the findings of the Indiana State Board of Accounts. Our newly implemented internal controls are preventative measures to ensure both the success of the grant program and the integrity of our office.

Respectfully,



Greg Day, Sheriff

Lawrence County Sheriff’s Office

SHERIFF'S DEPARTMENT  
LAWRENCE COUNTY  
SUMMARY OF CHARGES  
(Due to Malfeasance, Misfeasance, or Nonfeasance)

	<u>Charges</u>	<u>Credits</u>	<u>Balance Due</u>
Tim Butcher, Sheriff's Department: Unsupported Compensation from Federal Grants, pages 3 through 7	\$ 46,110.11	\$ -	\$ 46,110.11
Special Investigation Costs, pages 8 and 9	<u>40,257.00</u>	<u>-</u>	<u>40,257.00</u>
Totals	<u>\$ 86,367.11</u>	<u>\$ -</u>	<u>\$ 86,367.11</u>

This report was forwarded to the Office of the Indiana Attorney General and the local prosecuting attorney.



AFFIDAVIT

STATE OF INDIANA            )  
JeffersonCOUNTY            )

I, Christopher G. Sedam, Field Examiner, being duly sworn on my oath, state that the foregoing report based on the official records of Lawrence County, Indiana, for the period from January 1, 2017 to July 31, 2021, is true and correct to the best of my knowledge and belief.

Christopher G. Sedam  
Field Examiner

Subscribed and sworn to before me this 20 day of April, 2023

Suzette C. McDowell  
(Notary Public)

My Commission Expires: 4-11-2030

County of Residence: Jefferson



**SUZETTE C. MCDOWELL**  
Notary Public, State of Indiana  
Commission # NP0740450  
My Commission Expires  
April 11, 2030