



**WOOD COUNTY DISTRICT PUBLIC LIBRARY
WOOD COUNTY**

REGULAR AUDIT

FOR THE YEARS ENDED DECEMBER 31, 2008 AND 2009



Mary Taylor, CPA
Auditor of State

**WOOD COUNTY DISTRICT PUBLIC LIBRARY
WOOD COUNTY**

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Mary Taylor, CPA
Auditor of State

Wood County District Public Library
Wood County
251 North Main Street
Bowling Green, Ohio 43402-2422

To the Board of Trustees:

As you are aware, the Auditor of State's Office (AOS) must modify the *Independent Accountants' Report* we provide on your financial statements due to an interpretation from the American Institute of Certified Public Accountants (AICPA). While AOS does not legally require your government to prepare financial statements pursuant to Generally Accepted Accounting Principles (GAAP), the AICPA interpretation requires auditors to formally acknowledge that you did not prepare your financial statements in accordance with GAAP. Our Report includes an adverse opinion relating to GAAP presentation and measurement requirements, but does not imply the amounts the statements present are misstated under the non-GAAP basis you follow. The AOS report also includes an opinion on the financial statements you prepared using the cash basis and financial statement format the AOS permits.

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Mary Taylor, CPA
Auditor of State

June 8, 2010

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Mary Taylor, CPA

Auditor of State

INDEPENDENT ACCOUNTANTS' REPORT

Wood County District Public Library
Wood County
251 North Main Street
Bowling Green, Ohio 43402-2422

To the Board of Trustees:

We have audited the accompanying financial statements of Wood County District Public Library, Wood County, (the Library) as of and for the years ended December 31, 2009 and 2008. These financial statements are the responsibility of the Library's management. Our responsibility is to express an opinion on these financial statements based on our audit.

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in the Comptroller General of the United States' *Government Auditing Standards*. Those standards require that we plan and perform the audit to reasonably assure whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe our audit provides a reasonable basis for our opinion.

As described more fully in Note 1, the Library has prepared these financial statements using accounting practices the Auditor of State prescribes or permits. These practices differ from accounting principles generally accepted in the United States of America (GAAP). Although we cannot reasonably determine the effects on the financial statements of the variances between these regulatory accounting practices and GAAP, we presume they are material.

Instead of the combined funds the accompanying financial statements present, GAAP require presenting entity wide statements and also presenting the Library's larger (i.e. major) funds separately. While the Library does not follow GAAP, generally accepted auditing standards requires us to include the following paragraph if the statements do not substantially conform to GAAP presentation requirements. The Auditor of State permits, but does not require libraries to reformat their statements. The Library has elected not to follow GAAP statement formatting requirements. The following paragraph does not imply the amounts reported are materially misstated under the accounting basis the Auditor of State permits. Our opinion on the fair presentation of the amounts reported pursuant to its non-GAAP basis is in the second following paragraph.

In our opinion, because of the effects of the matter discussed in the preceding two paragraphs, the financial statements referred to above for the years ended December 31, 2009 and 2008 do not present fairly, in conformity with accounting principles generally accepted in the United States of America, the financial position of the Library as of December 31, 2009 and 2008, or its changes in financial position for the years then ended.

Also, in our opinion, the financial statements referred to above present fairly, in all material respects, the combined fund cash balances and reserves for encumbrances of Wood County District Public Library, Wood County, as of December 31, 2009 and 2008, and its combined cash receipts and disbursements for the years then ended on the accounting basis Note 1 describes.

The Library has not presented Management's Discussion and Analysis, which accounting principles generally accepted in the United States of America has determined is necessary to supplement, although not required to be part of, the financial statements.

In accordance with *Government Auditing Standards*, we have also issued our report dated June 8, 2010, on our consideration of the Library'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 testing of internal control over financial reporting and compliance, and the results of that testing. That report is an integral part of an audit performed in accordance with *Government Auditing Standards*. You should read it in conjunction with this report in assessing the results of our audit.



Mary Taylor, CPA
Auditor of State

June 8, 2010

**WOOD COUNTY DISTRICT PUBLIC LIBRARY
WOOD COUNTY**

**COMBINED STATEMENT OF CASH RECEIPTS, CASH DISBURSEMENTS, AND
CHANGES IN FUND CASH BALANCES
ALL FUND TYPES
FOR THE YEAR ENDED DECEMBER 31, 2009**

	All Fund Types			Totals (Memorandum Only)
	General	Special Revenue	Permanent	
Cash Receipts:				
Library and Local Government Support	\$1,349,881			\$1,349,881
Intergovernmental		\$95,000		95,000
Patron Fines and Fees	59,866			59,866
Services Provided to Other Entities	11,868			11,868
Contributions, Gifts and Donations	113,224		\$930	114,154
Earnings on Investments	3,414	1	61	3,476
Miscellaneous	3,205			3,205
Total Cash Receipts	1,541,458	95,001	991	1,637,450
Cash Disbursements:				
Current:				
Salaries	786,987			786,987
Employee Fringe Benefits	198,147			198,147
Purchased and Contractual Services	221,545			221,545
Library Materials and Information	131,684	941	580	133,205
Supplies	23,186	309		23,495
Other	14,991			14,991
Capital Outlay	53,831	95,000		148,831
Debt Service:				
Redemption of Principal	38,057			38,057
Interest and Other Fiscal Charges	42,189			42,189
Total Cash Disbursements	1,510,617	96,250	580	1,607,447
Total Receipts Over/(Under) Disbursements	30,841	(1,249)	411	30,003
Fund Cash Balances, January 1	192,243	1,310	15,387	208,940
Fund Cash Balances, December 31	\$223,084	\$61	\$15,798	\$238,943
Reserve for Encumbrances, December 31	\$56,669			\$56,669

The notes to the financial statements are an integral part of this statement.

**WOOD COUNTY DISTRICT PUBLIC LIBRARY
WOOD COUNTY**

**STATEMENT OF CASH RECEIPTS, CASH DISBURSEMENTS, AND
CHANGES IN FUND CASH BALANCE - FIDUCIARY FUND TYPE
FOR THE YEAR ENDED DECEMBER 31, 2009**

	Agency
Operating Cash Receipts:	
Services Provided to Other Entities	\$112,056
Earnings on Investment	\$50
Miscellaneous	2,000
	114,106
Total Operating Cash Receipts	114,106
Operating Cash Disbursements:	
Salaries	8,966
Employee Fringe Benefits	1,457
Purchased and Contractual Services	84,650
Capital Outlay	8,928
	104,001
Total Operating Cash Disbursements	104,001
Operating Income	10,105
Non-Operating Cash Receipts:	
Intergovernmental	9,711
	9,711
Net Receipts Over Disbursements	19,816
Fund Cash Balance, January 1	10,808
Fund Cash Balance, December 31	\$30,624
Reserve for Encumbrances, December 31	\$15,000

The notes to the financial statements are an integral part of this statement.

**WOOD COUNTY DISTRICT PUBLIC LIBRARY
WOOD COUNTY**

**COMBINED STATEMENT OF CASH RECEIPTS, CASH DISBURSEMENTS, AND
CHANGES IN FUND CASH BALANCES
ALL GOVERNMENTAL FUND TYPES
FOR THE YEAR ENDED DECEMBER 31, 2008**

	All Fund Types			Totals (Memorandum Only)
	General	Special Revenue	Permanent	
Cash Receipts:				
Library and Local Government Support	\$1,637,397			1,637,397
Patron Fines and Fees	61,553			61,553
Services Provided to Other Entities	6,339			6,339
Contributions, Gifts and Donations	172,466	\$4,625	\$1,563	178,654
Earnings on Investments	4,281	6	413	4,700
Miscellaneous	6,706			6,706
	1,888,742	4,631	1,976	1,895,349
Cash Disbursements:				
Current:				
Salaries	914,516			914,516
Employee Fringe Benefits	246,019			246,019
Purchased and Contractual Services	326,001	300		326,301
Library Materials and Information	209,900	1,986	426	212,312
Supplies	32,108	1,133		33,241
Other	16,598			16,598
Capital Outlay	22,632	225		22,857
Debt Service:				
Redemption of Principal	42,809			42,809
Interest and Other Fiscal Charges	41,942			41,942
	1,852,525	3,644	426	1,856,595
Total Receipts Over Disbursements	36,217	987	1,550	38,754
Fund Cash Balances, January 1	156,026	323	13,837	170,186
Fund Cash Balances, December 31	\$192,243	\$1,310	\$15,387	\$208,940
Reserve for Encumbrances, December 31	\$16,675	\$1,150		\$17,825

The notes to the financial statements are an integral part of this statement.

**WOOD COUNTY DISTRICT PUBLIC LIBRARY
WOOD COUNTY**

**STATEMENT OF CASH RECEIPTS, CASH DISBURSEMENTS, AND
CHANGES IN FUND CASH BALANCE - FIDUCIARY FUND TYPE
FOR THE YEAR ENDED DECEMBER 31, 2008**

	Agency
Operating Cash Receipts:	
Services Provided to Other Entities	\$99,960
Earnings on Investment	\$417
	100,377
Total Operating Cash Receipts	100,377
Operating Cash Disbursements:	
Salaries	8,966
Employee Fringe Benefits	1,658
Purchased and Contractual Services	95,461
Supplies and Materials	1,572
Capital Outlay	1,309
	108,966
Total Operating Cash Disbursements	108,966
Operating (Loss)	(8,589)
Fund Cash Balance, January 1	19,397
Fund Cash Balance, December 31	\$10,808

The notes to the financial statements are an integral part of this statement.

**WOOD COUNTY DISTRICT PUBLIC LIBRARY
WOOD COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2009 AND 2008**

1. Summary of Significant Accounting Policies

A. Description of the Entity

The constitution and laws of the State of Ohio establish the rights and privileges of the Wood County District Public Library, Wood County, (the Library) as a body corporate and politic. The Library is directed by a seven-member Board of Trustees appointed by the Wood County Court of Common Pleas (3 members) and the Wood County Commissioners (4 members). The Library provides the community with various educational and literary resources.

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

B. Accounting Basis

These financial statements follow the accounting basis the Auditor of State prescribes or permits. This basis is similar to the cash receipts and disbursements accounting basis. The Library 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 Auditor of State prescribes or permits.

C. Deposits and Investments

The Library's accounting basis includes investments as assets. This basis does not record disbursements for investment purchases or receipts for investment sales. This basis records gains or losses at the time of sale as receipts or disbursements, respectively.

Certificates of deposits are valued at cost. STAR Ohio (the State Treasurer's Investment Pool) is recorded at share values of the pool.

D. Fund Accounting

The Library uses fund accounting to segregate cash and investments that are restricted as to use. The Library 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.

2. Special Revenue Funds

These funds account for proceeds from specific sources (other than from private-purpose trusts or for capital projects) that are restricted to expenditure for specific purposes. The Library had the following significant Special Revenue Funds:

**WOOD COUNTY DISTRICT PUBLIC LIBRARY
WOOD COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2009 AND 2008
(Continued)**

1. Summary of Significant Accounting Policies (Continued)

Hubbard Endowment Trust Fund is used to purchase books from time to time or for an alcove for such books.

LSTA Bookmobile Grant Fund is used to record revenues from the Library Services Technology Act (LSTA) distributed by the State Library of Ohio. These grant monies are used to purchase a new bookmobile for service to targeted populations.

PCA Grant Fund is used to record revenues funded from the PCA/CITE Partnership Support Grant Program at Bowling Green State University for programming that incorporated music, story reading and book-making activities for parents and children.

3. Permanent Fund

This fund accounts for assets held under a trust agreement that are legally restricted to the extent that only earnings, not principal, are available to support the Library's programs. The Library had the following significant Permanent Fund:

Wood County Genealogical Society Trust Fund is used to record interest earned from revenue it receives from the Wood County Genealogical Society. Interest earnings are used to purchase materials for the local history department.

4. Agency Fund

Woodlink Automation Project: Receives funds from participating Wood County Public Libraries to create and maintain a web-based online catalog and countywide circulation system.

E. Budgetary Process

The Board must annually approve appropriation measures and subsequent amendments for all funds except certain agency funds. Unencumbered appropriations lapse at year end. Budgetary expenditures (that is, disbursements and encumbrances) may not exceed appropriations at the fund, function, and object level of control.

A summary of 2009 and 2008 budgetary activity appears in Note 3.

F. Property, Plant, and Equipment

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

G. Accumulated Leave

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

**WOOD COUNTY DISTRICT PUBLIC LIBRARY
WOOD COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2009 AND 2008
(Continued)**

2. Equity in Pooled Deposits and Investments

The Library maintains a deposit and investments pool all funds use. The Ohio Revised Code prescribes allowable deposits and investments. The carrying amount of deposits and investments at December 31 was as follows:

	2009	2008
Demand deposits	\$219,760	\$18,529
Certificates of deposit		103,326
Total deposits	219,760	121,855
STAR Ohio	49,807	97,893
Total deposits and investments	\$269,567	\$219,748

Deposits: Deposits are insured by the Federal Depository Insurance Corporation, the National Credit Union Share Insurance Fund or collateralized by the financial institution's public entity deposit pool.

Investments: Investments in STAR Ohio are not evidenced by securities that exist in physical or book-entry form.

3. Budgetary Activity

Budgetary activity for the years ending December 31, 2009 and 2008 follows:

2009 Budgeted vs. Actual Receipts			
Fund Type	Budgeted Receipts	Actual Receipts	Variance
General	\$1,576,867	\$1,541,458	(\$35,409)
Special Revenue	95,000	95,001	1
Permanent	1,400	991	(409)
Total	\$1,673,267	\$1,637,450	(\$35,817)

2009 Budgeted vs. Actual Budgetary Basis Expenditures			
Fund Type	Appropriation Authority	Budgetary Expenditures	Variance
General	\$1,769,020	\$1,567,286	\$201,734
Special Revenue	96,311	96,250	61
Permanent	700	580	120
Total	\$1,866,031	\$1,664,116	\$201,915

**WOOD COUNTY DISTRICT PUBLIC LIBRARY
WOOD COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2009 AND 2008
(Continued)**

3. Budgetary Activity (Continued)

2008 Budgeted vs. Actual Receipts			
Fund Type	Budgeted Receipts	Actual Receipts	Variance
General	\$1,773,242	\$1,888,742	\$115,500
Special Revenue		4,631	4,631
Permanent	1,200	1,976	776
Total	\$1,774,442	\$1,895,349	\$120,907

2008 Budgeted vs. Actual Budgetary Basis Expenditures			
Fund Type	Appropriation Authority	Budgetary Expenditures	Variance
General	\$1,927,194	\$1,869,200	\$57,994
Special Revenue	4,949	4,794	155
Permanent	700	426	274
Total	\$1,932,843	\$1,874,420	\$58,423

4. GRANTS-IN-AID

The primary source of revenue for Ohio public libraries is the Public Library Fund (PLF). The PLF is allocated to each county based on the county's prior intangibles tax of PLF revenues, and its population. The County Budget Commission allocates these funds to the Library based on its needs such as for the construction of new library buildings, improvements, operation, maintenance, or other expenses. The Budget Commission cannot reduce its allocation of these funds to the Library based on any additional revenues the Library receives.

5. Debt

Debt outstanding at December 31, 2009 was as follows:

	Principal	Interest Rate
212 North Church Street Note	\$139,748	5.40%
Capital Projects Promissory Note	363,957	4.74%
Parking Lot Promissory Note	319,330	5.12%
Total	\$823,035	

The Library's North Church Street note was used for the purchase of property on North Church Street the Capital Projects Promissory note was a draw down loan used to finance the building renovation project and the purchase of an additional property to be used for parking. The Parking Lot Promissory Note was used to complete the parking lot.

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

**WOOD COUNTY DISTRICT PUBLIC LIBRARY
WOOD COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2009 AND 2008
(Continued)**

5. Debt (Continued)

Year ending December 31:	212 North Church Loan	Capital Projects Promissory Note	Parking Lot Promissory Note
2010	\$16,300	\$35,766	\$28,175
2011	16,725	35,766	28,749
2012	16,725	35,766	31,621
2013	16,725	35,766	31,621
2014	16,725	283,536	31,621
2015-2019	86,597		287,096
2020-2024	27,422		
Total	<u>\$197,219</u>	<u>\$426,600</u>	<u>\$438,883</u>

6. Retirement System

The Library's 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 benefits.

The Ohio Revised Code also prescribes contribution rates. For 2009 and 2008, OPERS members contributed 10% of their gross salaries and the Library contributed an amount equaling 14% of participants' gross salaries. The Library has paid all contributions required through December 31, 2009.

7. Risk Management

Risk Pool Membership

The Library belongs to the Ohio Government Risk Management Plan (the "Plan"), a non-assessable, unincorporated non-profit association providing a formalized, jointly administered self-insurance risk management program and other administrative services to Ohio governments ("Members"). The Plan is legally separate from its member governments.

Pursuant to Section 2744.081 of the Ohio Revised Code, the plan provides property, liability, errors and omissions, law enforcement, automobile, excess liability, crime, surety and bond, inland marine and other coverages to its members sold through fourteen appointed independent agents in the State of Ohio. These coverage programs, referred to as Ohio Plan Risk management ("OPRM"), are developed specific to each member's risk management needs and the related premiums for coverage are determined through the application of uniform underwriting criteria addressing the member's exposure to loss, except OPRM retain 15% of the premium and losses on the first \$250,000 casualty treaty and 10% of the first \$1,000,000 property treaty. Members are only responsible for their self-retention (deductible) amounts, which vary from member to member. OPRM had over 650 members as of December 31, 2008. The Government participates in this coverage.

In August, 2007, OGRMP formed the Ohio Plan Healthcare Consortium ("OPHC"), as authorized by Section 9.833 of the Ohio Revised Code. The OPHC was established to provide cost effective employee benefit programs for Ohio political sub-divisions and is a self-funded, group purchasing

**WOOD COUNTY DISTRICT PUBLIC LIBRARY
WOOD COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2009 AND 2008
(Continued)**

7. Risk Management (Continued)

consortium that offers medical, dental, vision and prescription drug coverage as well as life insurance for its members. The OPHC is sold through seventeen appointed independent agents in the State of Ohio. Coverage programs are developed specific to each member's healthcare needs and the related premiums for coverage are determined through the application of uniform underwriting criteria. Variable plan options are available to members. These plans vary primarily by deductibles, coinsurance levels, office visit co-pays and out-of-pocket maximums. OPHC had 40 members as of December 31, 2008. The Government does not participate in this coverage.

Plan members are responsible to notify the Plan of their intent to renew coverage by their renewal date. If a member chooses not to renew with the Plan, they have no other financial obligation to the Plan, but still need to promptly notify the Plan of any potential claims occurring during their membership period. The former member's covered claims, which occurred during their membership period, remain the responsibility of the Plan.

Settlement amounts did not exceed insurance coverage for the past three fiscal years.

The Pool's audited financial statements conform with generally accepted accounting principles, and reported the following assets, liabilities and retained earnings at December 31: 2008 and 2007 (the latest information available), and include amounts for both OPRRM and OPHC:

	2008	2007
Assets	\$10,471,114	\$11,136,455
Liabilities	(5,286,781)	(4,273,553)
Members' Equity	\$5,184,333	\$6,862,902

You can read the complete audited financial statements for The Ohio Government Risk Management Plan at the Plan's website, www.ohioplan.org.

8. Jointly Governed Organization - Woodlink

WoodLink was established by all of the Wood County Public Libraries for the purpose of having a pool of funds available for events, technology, or other expenditures that benefit all or most of the libraries involved. The pooled money is received from each of the libraries involved in the WoodLink program. The percentage of funds to be received from each library was established by the WoodLink Board. The money is deducted from LLGSF funds received by each library and sent to the Wood County District Library, the fiscal agent, where it is deposited into a separate bank account. The Wood County District Public Library contributed \$40,992 in 2009 and \$37,120 in 2008.

9. Contingent Liabilities

Amounts grantor agencies pay to the Library are subject to audit and adjustment by the grantor. 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.



Mary Taylor, CPA
Auditor of State

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

Wood County District Public Library
Wood County
251 North Main Street
Bowling Green, Ohio 43402-2422

To the Board of Trustees:

We have audited the financial statements of Wood County District Public Library, Wood County, (the Library) as of and for the years ended December 31, 2009 and 2008, and have issued our report thereon dated June 8, 2010, wherein we noted the Library uses a comprehensive accounting basis other than generally accepted accounting principles. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in the Comptroller General of the United States' *Government Auditing Standards*.

Internal Control Over Financial Reporting

In planning and performing our audit, we considered the Library's internal control over financial reporting as a basis for designing our audit procedures for the purpose of expressing our opinion on the financial statements, but not for the purpose of opining on the effectiveness of the Library's internal control over financial reporting. Accordingly, we have not opined on the effectiveness of the Library's internal control over financial reporting.

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 more than a reasonable possibility that a material misstatement of the Government's financial statements will not be prevented, or detected and timely corrected.

Our consideration of internal control over financial reporting was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over financial reporting that might be deficiencies, significant deficiencies or material weaknesses. We did not identify any deficiencies in internal control over financial reporting that we consider material weaknesses, as defined above.

Compliance and Other Matters

As part of reasonably assuring whether the Library'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, providing an opinion 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*.

We intend this report solely for the information and use of management, the finance committee, Board of Trustees and others within the Library. We intend it for no one other than these specified parties.

A handwritten signature in black ink that reads "Mary Taylor". The signature is written in a cursive, flowing style.

Mary Taylor, CPA
Auditor of State

June 8, 2010



Mary Taylor, CPA
Auditor of State

DISTRICT PUBLIC LIBRARY

WOOD 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
JULY 1, 2010**