



**CLYDE PUBLIC LIBRARY  
SANDUSKY COUNTY**

**REGULAR AUDIT**

**FOR THE YEARS ENDED DECEMBER 31, 2004 AND 2005**



**Auditor of State  
Betty Montgomery**



**CLYDE PUBLIC LIBRARY  
SANDUSKY COUNTY**

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**Auditor of State  
Betty Montgomery**

Clyde Public Library  
Sandusky County  
222 West Buckeye Street  
Clyde, Ohio 43410-1936

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 a February 2, 2005, 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 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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**Betty Montgomery**  
Auditor of State

May 10, 2006

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**Auditor of State  
Betty Montgomery**

**INDEPENDENT ACCOUNTANTS' REPORT**

Clyde Public Library  
Sandusky County  
222 West Buckeye Street  
Clyde, Ohio 43410-1936

To the Board of Trustees:

We have audited the accompanying financial statements of Clyde Public Library, Sandusky County, (the Library) as of and for the years ended December 31, 2005 and 2004. 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.

Revisions to GAAP would require the Library to reformat its financial statement presentation and make other changes effective for the years ended December 31, 2005 and 2004. Instead of the combined funds the accompanying financial statements present for 2005 and 2004, the revisions require presenting entity wide statements and also to present its larger (i.e. major) funds separately for 2005 and 2004. 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 the new GAAP presentation requirements. The Auditor of State permits, but does not require governments to reformat their statements. The Library has elected not to reformat its statements. Since this Library does not use GAAP to measure financial statement amounts, 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.

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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, 2005 and 2004, 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, 2005 and 2004, or its changes in financial position for the year 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 Clyde Public Library, Sandusky County, as of December 31, 2005 and 2004, and its combined cash receipts and disbursements for the years then ended on the accounting basis Note 1 describes.

The aforementioned revision to generally accepted accounting principles also requires the Library to include Management's Discussion and Analysis for the years ended December 31, 2005 and 2004. 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 May 10, 2006, 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.



**Betty Montgomery**  
Auditor of State

May 10, 2006



**CLYDE PUBLIC LIBRARY  
SANDUSKY COUNTY**

**COMBINED STATEMENT OF CASH RECEIPTS, CASH DISBURSEMENTS, AND  
CHANGES IN FUND CASH BALANCES  
ALL GOVERNMENTAL AND SIMILAR FIDUCIARY FUND TYPES  
FOR THE YEAR ENDED DECEMBER 31, 2005**

	Governmental Fund Types		Fiduciary Fund Type	Totals (Memorandum Only)
	General	Debt Service	Expendable Trust	
<b>Cash Receipts:</b>				
Property and Other Local Taxes	\$191,455			\$191,455
Library And Local Government Support	352,357			352,357
Intergovernmental	16,711			16,711
Patron Fines and Fees	15,423			15,423
Earnings on Investments	5,759		\$684	6,443
Contributions, Gifts and Donations	33,843		9,104	42,947
Miscellaneous Receipts	1,274			1,274
<b>Total Cash Receipts</b>	<b>616,822</b>		<b>9,788</b>	<b>626,610</b>
<b>Cash Disbursements:</b>				
Current:				
Salaries	248,116			248,116
Employee Fringe Benefits	45,846			45,846
Purchased and Contracted Services	70,032			70,032
Library Materials and Information	97,484		283	97,767
Supplies	22,283			22,283
Other	8,679			8,679
Debt Service:				
Redemption of Principal		\$45,578		45,578
Interest Payments and Other Financing Fees and Costs		30,012		30,012
Capital Outlay	6,867			6,867
<b>Total Cash Disbursements</b>	<b>499,307</b>	<b>75,590</b>	<b>283</b>	<b>575,180</b>
<b>Total Cash Receipts Over/(Under) Cash Disbursements</b>	<b>117,515</b>	<b>(75,590)</b>	<b>9,505</b>	<b>51,430</b>
<b>Other Financing Receipts/(Disbursements):</b>				
Transfers-In		75,590		75,590
Transfers-Out	(75,590)			(75,590)
<b>Total Other Financing Receipts/(Disbursements)</b>	<b>(75,590)</b>	<b>75,590</b>		
Excess of Cash Receipts and Other Financing Receipts Over Cash Disbursements and Other Financing Disbursements	41,925		9,505	51,430
Fund Cash Balances, January 1	304,496		31,755	336,251
<b>Fund Cash Balances, December 31</b>	<b>\$346,421</b>		<b>\$41,260</b>	<b>\$387,681</b>
Reserves for Encumbrances, December 31	\$6,995		\$171	\$7,166

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

CLYDE PUBLIC LIBRARY  
SANDUSKY COUNTY

STATEMENT OF CASH RECEIPTS, CASH DISBURSEMENTS,  
AND CHANGES IN FUND CASH BALANCES  
FIDUCIARY FUND TYPE  
FOR THE YEAR ENDED DECEMBER 31, 2005

	<u>Fiduciary Fund Type</u>
	<u>Nonexpendable Trust</u>
<b>Operating Cash Receipts:</b>	
Earnings on Investments	<u>\$2,887</u>
<b>Operating Cash Disbursements:</b>	
Current:	
Library Materials and Information	1,655
Supplies	<u>29</u>
Total Operating Cash Disbursements	<u>1,684</u>
Operating Income	<u>1,203</u>
Fund Cash Balances, January 1	<u>119,316</u>
<b>Fund Cash Balances, December 31</b>	<b><u><u>\$120,519</u></u></b>

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

**CLYDE PUBLIC LIBRARY  
SANDUSKY COUNTY**

**COMBINED STATEMENT OF CASH RECEIPTS, CASH DISBURSEMENTS, AND  
CHANGES IN FUND CASH BALANCES  
ALL GOVERNMENTAL AND SIMILAR FIDUCIARY FUND TYPES  
FOR THE YEAR ENDED DECEMBER 31, 2004**

	Governmental Fund Types		Fiduciary Fund Type	Totals (Memorandum Only)
	General	Debt Service	Expendable Trust	
<b>Cash Receipts:</b>				
Property and Other Local Taxes	\$177,191			\$177,191
Library And Local Government Support	350,431			350,431
Intergovernmental	16,184			16,184
Patron Fines and Fees	13,026			13,026
Earnings on Investments	2,707		\$302	3,009
Contributions, Gifts and Donations	13,313		4,342	17,655
Miscellaneous Receipts	783			783
<b>Total Cash Receipts</b>	<b>573,635</b>		<b>4,644</b>	<b>578,279</b>
<b>Cash Disbursements:</b>				
Current:				
Salaries	242,752			242,752
Employee Fringe Benefits	44,737			44,737
Purchased and Contracted Services	67,066			67,066
Library Materials and Information	86,619		296	86,915
Supplies	19,736			19,736
Other	10,674		1,071	11,745
Debt Service:				
Redemption of Principal		\$67,094		67,094
Interest Payments and Other Financing Fees and Costs		33,374		33,374
Capital Outlay	4,364		3,322	7,686
<b>Total Cash Disbursements</b>	<b>475,948</b>	<b>100,468</b>	<b>4,689</b>	<b>581,105</b>
<b>Total Cash Receipts Over/(Under) Cash Disbursements</b>	<b>97,687</b>	<b>(100,468)</b>	<b>(45)</b>	<b>(2,826)</b>
<b>Other Financing Receipts/(Disbursements):</b>				
Transfers-In		100,468		100,468
Transfers-Out	(100,468)			(100,468)
<b>Total Other Financing Receipts/(Disbursements)</b>	<b>(100,468)</b>	<b>100,468</b>		
<b>Excess of Cash Disbursements Over Cash Receipts</b>	<b>(2,781)</b>		<b>(45)</b>	<b>(2,826)</b>
<b>Fund Cash Balances, January 1</b>	<b>307,277</b>		<b>31,800</b>	<b>339,077</b>
<b>Fund Cash Balances, December 31</b>	<b>\$304,496</b>		<b>\$31,755</b>	<b>\$336,251</b>
<b>Reserves for Encumbrances, December 31</b>	<b>\$8,970</b>			<b>\$8,970</b>

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

CLYDE PUBLIC LIBRARY  
SANDUSKY COUNTY

STATEMENT OF CASH RECEIPTS, CASH DISBURSEMENTS,  
AND CHANGES IN FUND CASH BALANCES  
FIDUCIARY FUND TYPE  
FOR THE YEAR ENDED DECEMBER 31, 2004

	<u>Fiduciary Fund Type</u>
	<u>Nonexpendable Trust</u>
<b>Operating Cash Receipts:</b>	
Earnings on Investments	\$2,350
<b>Operating Cash Disbursements:</b>	
Current:	
Library Materials and Information	3,378
Other	30
Total Operating Cash Disbursements	3,408
Operating	(1,058)
Fund Cash Balances, January 1	120,374
<b>Fund Cash Balances, December 31</b>	<b><u><u>\$119,316</u></u></b>

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

**CLYDE PUBLIC LIBRARY  
SANDUSKY COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS  
DECEMBER 31, 2005 AND 2004**

**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 Clyde Public Library, Sandusky County, (the Library) as a body corporate and politic. The Clyde-Green Springs Board of Education appoints a seven-member Board of Trustees to govern the Library. 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. Basis of Accounting**

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

The Library values certificates of deposit at cost.

**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 accounts for all financial resources except those required to be accounted for in another fund.

**2. Debt Service Funds**

The debt service fund accounts for resources the Library accumulates to pay note indebtedness:

The *Debt Retirement Fund* records the revenue and expenditures for the loan that was taken out in 1995 to expand the Library.

**CLYDE PUBLIC LIBRARY  
SANDUSKY COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS  
DECEMBER 31, 2005 AND 2004  
(CONTINUED)**

**1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES – (Continued)**

**3. Fiduciary Funds (Trust and Agency Funds)**

Trust funds account for resources restricted by legally binding trust agreements. If the agreement requires the Library to maintain the corpus of the trust, the Library classifies the activity as a nonexpendable trust fund. The Library classifies other trust funds as expendable. The Library classifies funds for which it acts in an agency capacity as agency funds. The Library had the following significant fiduciary funds:

The *Hurd Trust* is an expendable trust which can only be used for books about the history of Clyde and Sandusky County.

The *Suggitt Trust* is a nonexpendable trust which can only be used for nonfiction books such as biographies.

**E. Budgetary Process**

The Board must annually approve appropriation measures and subsequent amendments. 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 2005 and 2004 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.

**2. EQUITY IN POOLED CASH**

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

	<u>2005</u>	<u>2004</u>
Demand deposits	\$ 185,927	\$ 133,294
Certificates of deposit	322,273	322,273
Total deposits	<u>\$ 508,200</u>	<u>\$ 455,567</u>

Deposits are insured by the Federal Depository Insurance Corporation; or collateralized by securities specifically pledged by the financial institution to the Library; or collateralized by the financial institution's public entity deposit pool.

**CLYDE PUBLIC LIBRARY  
SANDUSKY COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS  
DECEMBER 31, 2005 AND 2004  
(CONTINUED)**

**3. BUDGETARY ACTIVITY**

Budgetary activity for the years ending December 31, 2005 and 2004 follows:

2005 Budgeted vs. Actual Receipts			
Fund Type	Budgeted Receipts	Actual Receipts	Variance
General	\$564,500	\$616,822	\$52,322
Debt Service	75,590	75,590	
Fiduciary	6,605	12,675	6,070
Total	\$646,695	\$705,087	\$58,392

2005 Budgeted vs. Actual Budgetary Basis Expenditures			
Fund Type	Appropriation Authority	Budgetary Expenditures	Variance
General	\$653,970	\$581,892	\$72,078
Debt Service	75,590	75,590	
Fiduciary	48,830	2,138	46,692
Total	\$778,390	\$659,620	\$118,770

2004 Budgeted vs. Actual Receipts			
Fund Type	Budgeted Receipts	Actual Receipts	Variance
General	\$ 567,146	\$ 573,635	\$ 6,489
Debt Service	100,468	100,468	
Fiduciary	7,300	6,994	(306)
Total	\$ 674,914	\$ 681,097	\$ 6,183

2004 Budgeted vs. Actual Budgetary Basis Expenditures			
Fund Type	Appropriation Authority	Budgetary Expenditures	Variance
General	\$680,109	\$585,386	\$94,723
Debt Service	100,468	100,468	
Fiduciary	49,925	8,097	41,828
Total	\$830,502	\$693,951	\$136,551

**CLYDE PUBLIC LIBRARY  
SANDUSKY COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS  
DECEMBER 31, 2005 AND 2004  
(CONTINUED)**

**4. GRANTS-IN-AID AND TAX RECEIPTS**

The primary source of revenue for Ohio public libraries is the State Library and Local Government Support Fund (LLGSF). The State allocates LLGSF to each county based on the county's prior intangibles tax of LLGSF 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.

Real property taxes become a lien on January 1 preceding the October 1 date for which the taxing authority of the subdivision to whose jurisdiction the Library is subject adopts 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 Other Governments' Grants In Aid. 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 taxing district.

Property owners assess tangible personal property tax. These owners must file a list of tangible property to the County by each April 30.

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

**5. DEBT**

Debt outstanding at December 31, 2005, was as follows:

	<u>Principal</u>	<u>Interest Rate</u>
General Obligation Notes	\$ 536,053	5.20%

The General Obligation Note relates to the loan taken out in 1995 to expand the Library. In November 2001, the Board refinanced the note for a lower interest. In January 2005, the note holder and the Board agreed to amend the note the maturity date to October 2014 and reduce the semi-annual principal and interest payment from \$50,264 to \$37,795 effective April 2005 until maturity. The note will be repaid in semi-annual installments over the next nine years.



**CLYDE PUBLIC LIBRARY  
SANDUSKY COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS  
DECEMBER 31, 2005 AND 2004  
(CONTINUED)**

**5. DEBT – (Continued)**

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

Year ending December 31:	General Obligation Notes
2006	\$ 75,590
2007	75,590
2008	75,590
2009	75,590
2010	75,590
2011 – 2014	302,360
Total	\$ 680,310

**6. RETIREMENT SYSTEM**

The Ohio Public Employees Retirement System (OPERS) is a state operated, cost-sharing, multiple employer public employee retirement system. The Ohio Revised Code prescribes retirement benefits for vested employees who are eligible to retire based upon years of service. OPERS also provides survivor and disability benefits to vested employees as the Ohio Revised Code prescribes.

The Ohio Revised Code also prescribes contribution rates. The Library's OPERS members contributed 8.5 percent of their gross salaries. The Library contributed an amount equal to 13.55 percent of participants' gross salaries. The Library has paid all contributions required through December 31, 2005.

**7. RISK MANAGEMENT**

**Commercial Insurance**

The Clyde Public Library has obtained commercial insurance for the following risks:

- Comprehensive property and general liability;
- Errors and omissions
- Flood Insurance.

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**Auditor of State  
Betty Montgomery**

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

Clyde Public Library  
Sandusky County  
222 West Buckeye Street  
Clyde, Ohio 43410-1936

To the Board of Trustees:

We have audited the financial statements of Clyde Public Library, Sandusky County, (the Library) as of and for the years ended December 31, 2005 and 2004, and have issued our report thereon dated May 10, 2006, wherein we noted the Library follows the accounting practices the Auditor of State prescribes rather than accounting principles generally accepted in the United States of America. 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 *Government Auditing Standards*, issued by the Comptroller General of the United States.

**Internal Control Over Financial Reporting**

In planning and performing our audit, we considered the Library's internal control over financial reporting to determine our auditing procedures to express our opinion on the financial statements and not to opine on the internal control over financial reporting. Our consideration of the internal control would not necessarily disclose all matters in the internal control over financial reporting that might be material weaknesses. A material weakness is a reportable condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that misstatements caused by error or fraud in amounts material to the financial statements we audited may occur and not be timely detected by employees when performing their assigned functions. We noted no matters involving the internal control over financial reporting and its operation that we consider material weaknesses.

**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*.

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Clyde Public Library  
Sandusky County  
Independent Accountants' Report on Internal Control Over  
Financial Reporting and on Compliance and Other Matters  
Required by *Government Auditing Standards*  
Page 2

We intend this report solely for the information and use of the audit committee, management, and the Board of Trustees. It is not intended for anyone other than these specified parties.

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

**Betty Montgomery**  
Auditor of State

May 10, 2006



**Auditor of State  
Betty Montgomery**

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**CLYDE PUBLIC LIBRARY**

**SANDUSKY 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 1, 2006**