

WYANDOT COUNTY GENERAL HEALTH DISTRICT

WYANDOT COUNTY, OHIO

AUDIT REPORT

For the Year Ended December 31, 2011

Charles E. Harris and Associates, Inc.
Certified Public Accountants and Government Consultants



Dave Yost • Auditor of State

Board of Health
Wyandot County General Health District
127-A South Sandusky Street
Upper Sandusky, Ohio 43351

We have reviewed the *Report of Independent Accountants* of the Wyandot County General Health District, Wyandot County, prepared by Charles E. Harris & Associates, Inc., for the audit period January 1, 2011 through December 31, 2011. 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.

The financial statements in the attached report are presented in accordance with a regulatory basis of accounting prescribed or permitted by the Auditor of State. Due to a February 2, 2005 interpretation from the American Institute of Certified Public Accountants (AICPA), modifications were required to the *Report of Independent Accountants* on your financial statements. While the Auditor of State 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. The attached report includes an opinion relating to GAAP presentation and measurement requirements, but does not imply the statements are misstated under the non-GAAP regulatory basis. The *Report of Independent Accountants* also includes an opinion on the financial statements using the regulatory format the Auditor of State permits.

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 Wyandot County General Health District is responsible for compliance with these laws and regulations.

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Dave Yost
Auditor of State

May 14, 2012

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WYANDOT COUNTY GENERAL HEALTH DISTRICT
WYANDOT COUNTY, OHIO
Audit Report
For the year ended December 31, 2011

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Charles E. Harris & Associates, Inc.
Certified Public Accountants

REPORT OF INDEPENDENT ACCOUNTANTS

Wyandot County General Health District
Wyandot County
127-A South Sandusky Street
Upper Sandusky, Ohio 43351

To the Board of Health:

We have audited the accompanying financial statements of the Wyandot County General Health District, Wyandot County, (the District), as of and for the year ended December 31, 2011. These financial statements are the responsibility of the District'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 Wyandot County General Health District, Wyandot County 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.

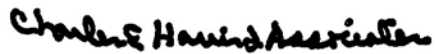
Instead of the combined funds the accompanying financial statements present, GAAP require presenting entity wide statements and also presenting the District's larger (i.e. major) funds separately. While the District does not follow GAAP, generally accepted auditing standards requires us to include the following paragraph if the statements do not substantially conform to GAAP presentation requirements. The Auditor of State permits, but does not require governments to reformat their statements. The District 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 year ended December 31, 2011 do not present fairly, in conformity with accounting principles generally accepted in the United States of America, the financial position of the Wyandot County General Health District, Wyandot County as of December 31, 2011, 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 as of December 31, 2011 of the Wyandot County General Health District, Wyandot County, and its cash receipts and disbursements for the year then ended on the accounting basis Note 1 describes.

As described in Note 1, during 2011 the Wyandot County General Health District, Wyandot County adopted Governmental Accounting Standards Board Statement No. 54, *Fund Balance Reporting and Governmental Fund Type Definitions*.

In accordance with *Government Auditing Standards*, we have also issued our report dated February 24, 2012, on our consideration of the Wyandot County General Health District'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.

A handwritten signature in black ink that reads "Charles E. Harris".

Charles E. Harris & Associates, Inc.
February 24, 2012

WYANDOT COUNTY GENERAL HEALTH DISTRICT
WYANDOT COUNTY, OHIO
STATEMENT OF CASH RECEIPTS, CASH DISBURSEMENTS, AND CHANGES IN
FUND CASH BALANCES - ALL GOVERNMENTAL FUND TYPES
For the Year Ended December 31, 2011

| | <u>Governmental Fund Types</u> | | <u>Total - (Memorandum Only)</u> |
|---|--------------------------------|----------------------------|--|
| | <u>General</u> | <u>Special Revenue</u> | |
| Cash Receipts: | | | |
| Taxes | \$ 307,523 | - | \$ 307,523 |
| Charges for Services | 46,953 | \$ 210,400 | 257,353 |
| Fees, Licenses, and Permits | 2,704 | 80,710 | 83,414 |
| Grants | - | 261,729 | 261,729 |
| Donations | 23,736 | 5,432 | 29,168 |
| Intergovernmental | 88,246 | 820,406 | 908,652 |
| Reimbursements | 128,489 | - | 128,489 |
| Other Receipts | 36,595 | 20,801 | 57,396 |
| Total Cash Receipts | 634,246 | 1,399,478 | 2,033,724 |
| Cash Disbursements: | | | |
| Salaries | 291,709 | 799,008 | 1,090,717 |
| Fringe Benefits | 121,048 | 347,902 | 468,950 |
| Travel | 12,277 | 50,542 | 62,819 |
| Supplies | - | 31,428 | 31,428 |
| State Remittances | - | 77,362 | 77,362 |
| Contract Services | 6,405 | 113,596 | 120,001 |
| Equipment and Supplies | 51,614 | 5,205 | 56,819 |
| Other Distribution | 35,897 | 95,302 | 131,199 |
| Total Cash Disbursements | 518,950 | 1,520,345 | 2,039,295 |
| Total Cash Receipts Over/(Under) Cash Disbursements | 115,296 | (120,867) | (5,571) |
| Other Financing Sources/(Uses): | | | |
| Transfers-In | - | 98,850 | 98,850 |
| Transfers-Out | (98,850) | - | (98,850) |
| Advances-In | 20,000 | 20,000 | 40,000 |
| Advances-Out | (20,000) | (20,000) | (40,000) |
| Total Other Financing Sources/(Uses) | (98,850) | 98,850 | - |
| Excess of Cash Receipts and Other Financing Sources Over Cash Disbursements and Other Financing Uses | 16,446 | (22,017) | (5,571) |
| Fund Balance, January 1, 2011 | 93,420 | 416,982 | 510,402 |
| Fund Cash Balance December 31, 2011 | | | |
| Restricted | - | 394,965 | 394,965 |
| Unassigned | 109,866 | - | 109,866 |
| Fund Balance, December 31, 2011 | \$ 109,866 | \$ 394,965 | \$ 504,831 |

See accompanying Notes to the Financial Statements.

**WYANDOT COUNTY GENERAL HEALTH DISTRICT
WYANDOT COUNTY, OHIO**

**Notes To The Financial Statements
For The Year Ended December 31, 2011**

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. DESCRIPTION OF THE ENTITY

The General Health District, Wyandot County, Ohio, (the District) is a body corporate and politic established to exercise the rights and privileges conveyed to it by the constitution and laws of the State of Ohio. The District is directed by a five-member Board and a Health Commissioner. The District Advisory Council, made up of the president of the Board of County Commissioners, the Chief Executive of each municipal corporation not constituting a City Health District and chairman of the Board of Trustees of each township, appoints District Board members. The District's services include recording vital statistics; inspection of food service facilities, water wells, and sewers; issuance of licenses and permits; and public nursing services. Also, the Women, Infants, and Children Program (WIC) is under the auspices of the Wyandot General Health District.

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

B. BASIS OF ACCOUNTING

These financial statements follow the basis of accounting prescribed or permitted by the Auditor of State, which is similar to the cash receipts and disbursements basis of accounting. Receipts are recognized when received in cash rather than when earned, and disbursements are recognized 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 prescribed by the Auditor of State.

C. CASH

As required by Ohio Revised Code, the County Treasurer is custodian for the District's cash. The District's assets are held in the County's cash and investment pool, and are valued at the County Treasurer's carrying amount.

D. FUND ACCOUNTING

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

1. General Fund

The General Fund is the general operating fund of the District. It is used to account for all financial resources except those required to be accounted for in another fund.

WYANDOT COUNTY GENERAL HEALTH DISTRICT
WYANDOT COUNTY, OHIO

Notes To The Financial Statements
For The Year Ended December 31, 2011

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - (continued)

D. FUND ACCOUNTING - (continued)

2. Special Revenue Funds

To account for the proceeds of specific revenue sources that are restricted to expenditures for specific purposes. The District had the following significant Special Revenue Fund:

Public Health Nursing Fund – This fund receives money to provide public health nursing services, such as immunizations, home visits, and school nurses.

E. BUDGETARY PROCESS

The Ohio Revised Code requires that each fund be budgeted annually.

1. Appropriations

An appropriation measure is adopted by the District on or before the first Monday of April in each year for the period January 1 to December 31 of the following year. The appropriation measure is submitted to the County Auditor, who in turn, submits it to the County Budget Commission. The appropriation measure controls expenditures of the District. The District may, by resolution, transfer funds from one line item to another in the appropriation measure, reduce or increase any item, create new items, and make additional appropriations, subject to availability of funds and to the approval of the County Budget Commission.

The District's legal level of control has been established by the Board of Health at the object level.

2. Estimated Resources

Estimated resources include estimates of cash to be received (budgeted receipts) plus unencumbered balances as of January 1.

3. Encumbrances

The Ohio Revised Code requires the District to reserve (encumber) appropriations when commitments are made. Encumbrances outstanding at year- end are cancelled and reappropriated in the subsequent year.

A summary of 2011 budgetary activity appears in Note 2.

WYANDOT COUNTY GENERAL HEALTH DISTRICT
WYANDOT COUNTY, OHIO

Notes To The Financial Statements
For The Year Ended December 31, 2011

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - (continued)

F. PROPERTY, PLANT AND EQUIPMENT

Acquisitions of property, plant and equipment are recorded as disbursements when paid. These items are not reflected as assets on the accompanying financial statements.

G. ACCUMULATED LEAVE

In certain circumstances, such as upon leaving employment, employees are entitled to cash payments for unused leave. Unpaid leave is not reflected as a liability under the District's basis of accounting.

H. FUND BALANCE

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

1. Nonspendable

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

2. Restricted

Fund balance is restricted when constraints placed on the use of resources are either externally imposed by creditors (such as through debt covenants), grantors, contributors, or laws or regulations of other governments; or is imposed by law through constitutional provisions.

3. Committed

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

4. Assigned

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

**WYANDOT COUNTY GENERAL HEALTH DISTRICT
WYANDOT COUNTY, OHIO**

**Notes To The Financial Statements
For The Year Ended December 31, 2011**

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES – (Continued)

H. FUND BALANCE - (Continued)

5. Unassigned

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

2. BUDGETARY ACTIVITY

Budgetary activity for the year ending December 31, 2011 is as follows:

| 2011 Budgeted vs. Actual Receipts | | | | |
|-----------------------------------|----------------------|---------------------|-----------|---------------|
| Fund Type | Budgeted Receipts | Actual Receipts | Variance | |
| General | \$ 617,118 | \$ 654,246 | \$ | 37,128 |
| Special Revenue | 1,491,526 | 1,518,328 | | 26,802 |
| Total | \$ 2,108,644 | \$ 2,172,574 | \$ | 69,930 |

| 2011 Budgeted vs. Actual Budgetary Basis Expenditures | | | | |
|---|----------------------------|---------------------------|-----------|----------------|
| Fund Type | Appropriation Authority | Budgetary Expenditures | Variance | |
| General | \$ 710,538 | \$ 637,800 | \$ | 72,738 |
| Special Revenue | 1,898,219 | 1,540,345 | | 357,874 |
| Total | \$ 2,608,757 | \$ 2,178,145 | \$ | 430,612 |

3. SUBDIVISION RECEIPTS

The County apportions the excess of the District's appropriations over other estimated receipts among the townships and municipalities composing the District, based on their taxable property valuations. The County withholds the apportioned excess from property tax settlements and distributes it to the District. These amounts are reported as subdivision receipts in the financial statements. Antrim, Crane, Crawford, Eden, Jackson, Marseilles, Mifflin, Pitt, Richland, Ridge, Salem, Sycamore and Tymochtee Townships, the City of Upper Sandusky, and the Villages of Carey, Harpster, Kirby, Marseilles, Nevada, Sycamore and Wharton comprise the District.

**WYANDOT COUNTY GENERAL HEALTH DISTRICT
WYANDOT COUNTY, OHIO**

**Notes To The Financial Statements
For The Year Ended December 31, 2011**

4. PROPERTY TAXES

Property taxes are levied, assessed and collected on a calendar year basis. They include amounts levied against all real, public utility, and tangible personal property located in the District. Taxes collected on real property (other than public utility) in one calendar year are levied in the preceding calendar year on assessed values as of January 1 of that preceding year, the lien date. Assessed values are established by the Wyandot County Auditors at 35% of appraised market value. All property is required to be revalued every six year. The last revaluation for the District was completed in 2009; an update will be done in 2012.

Real property taxes are payable annually or semi-annually. If paid annually, payment is due December 31. If paid semi-annually, the first payment is usually due December 31, with the remainder payable June 20.

Taxes collected from tangible personal property (other than public utility) received during calendar year 2011 represent the collection of 2011 taxes levied against local and inter-exchange telephone companies. Tangible personal property taxes on business inventory, manufacturing and equipment, and furniture and fixtures is no longer levied and collected. Tangible personal property taxes received from telephone companies in calendar year 2011 were levied April 1, 2009 on the values listed as of December 31, 2009. Public utility real and public utility personal property taxes collected in one calendar year are levied in the preceding calendar year on assessed values determined as of December 31 of the second year preceding the tax collection year, the lien date. Real property is assessed at 35% of market value and personal property is assessed at 100% of market value. Public utility property taxes are payable on the same dates as real property taxes described previously.

The Wyandot County Treasurer collects property taxes on behalf of the District. The Wyandot County Auditor remit the collected taxes to the District. Tax settlements are made each March and August for real property taxes and each June and October for personal property.

5. RETIREMENT SYSTEM

Full-time employees belong to the Ohio Public Employees Retirement System (OPERS). OPERS is a cost sharing, multiple-employer plan. This plan provides retirement benefits, including postretirement healthcare, and survivor and disability benefits to participants as prescribed by the Ohio Revised Code.

Contribution rates are also prescribed by the Ohio Revised Code. For 2011, OPERS members contributed 10% of their wages. The District contributed an amount equal to 14% of participants' gross salaries in the year. The District has paid all contributions required through December 31, 2011.

6. RISK POOL MEMBERSHIP

The District is exposed to various risks of property and casualty losses, and injuries to employees.

The District insures against injuries to employees through the Ohio Bureau of Worker's Compensation.

WYANDOT COUNTY GENERAL HEALTH DISTRICT
WYANDOT COUNTY, OHIO

Notes To The Financial Statements
For The Year Ended December 31, 2011

6. RISK POOL MEMBERSHIP - (continued)

The District belongs to the Public Entities Pool of Ohio (PEP), a risk-sharing pool available to Ohio local governments. PEP provides property and casualty coverage for its members. American Risk Pooling Consultants, Inc. (ARPCO), a division of York Insurance Services Group, Inc. (York), functions as the administrator of PEP and provides underwriting, claims, loss control, risk management, and reinsurance services for PEP. PEP is a member of the American Public Entity Excess Pool (APEEP), which is also administered by ARPCO. Member governments pay annual contributions to fund PEP. PEP pays judgments, settlements and other expenses resulting from covered claims that exceed the members' deductibles.

Casualty and Property Coverage

APEEP provides PEP with an excess risk-sharing program. Under this arrangement, PEP retains insured risks up to an amount specified in the contracts. At December 31, 2010, PEP retained \$350,000 for casualty claims and \$150,000 for property claims.

The aforementioned casualty and property reinsurance agreement does not discharge PEP's primary liability for claims payments on covered losses. Claims exceeding coverage limits are the obligation of the respective government.

Financial Position

PEP's financial statements (audited by other accountants) conform with generally accepted accounting principles, and reported the following assets, liabilities and retained earnings at December 31, 2010 and 2009 (the latest information available):

| | <u>2010</u> | <u>2009</u> |
|-------------------|---------------------|---------------------|
| Assets | \$34,952,010 | \$36,374,898 |
| Liabilities | <u>(14,320,812)</u> | <u>(15,256,862)</u> |
| Retained Earnings | <u>\$20,631,198</u> | <u>\$21,118,036</u> |

At December 31, 2010 and 2009, respectively, the liabilities above include approximately \$12.9 million and \$14.1 million of estimated incurred claims payable. The assets above also include approximately \$12.4 million and \$13.7 million of unpaid claims to be billed to approximately 454 member governments in the future, as of December 31, 2010 and 2009, respectively. These amounts will be included in future contributions from members when the related claims are due for payment. As of December 31, 2011, the District's share of these unpaid claims collectible in future years is approximately \$4,735.

Based on discussions with PEP, the expected rates PEP charges to compute member contributions, which are used to pay claims as they become due, are not expected to change significantly from those used to determine the historical contributions detailed below. By contract, the annual liability of each member is limited to the amount of financial contributions required to be made to PEP for each year of membership.

WYANDOT COUNTY GENERAL HEALTH DISTRICT
WYANDOT COUNTY, OHIO

Notes To The Financial Statements
For The Year Ended December 31, 2011

6. RISK POOL MEMBERSHIP - (continued)

Contributions to PEP

| | |
|------|---------|
| 2009 | \$5,198 |
| 2010 | \$5,702 |
| 2011 | \$5,091 |

After one year of membership, a member may withdraw on the anniversary of the date of joining PEP, if the member notifies PEP in writing 60 days prior to the anniversary date. Upon withdrawal, members are eligible for a full or partial refund of their capital contributions, minus the subsequent year's contribution. Withdrawing members have no other future obligation to PEP. Also upon withdrawal, payments for all casualty claims and claim expenses become the sole responsibility of the withdrawing member, regardless of whether a claim occurred or was reported prior to the withdrawal.

7. TRANSFERS

The General Fund transferred \$98,850 to various special revenue funds to subsidize operations. Although, the District is not subject to requirement in accordance with Ohio Revised Code 5705.14-16, the District approves all transfers by resolution.

8. ADVANCES

The General Fund advanced \$20,000 to the WIC Fund – Special Revenue Funds. The funds were repaid.

9. CONTINGENT LIABILITIES

Management believes there are no pending claims or lawsuits.

Charles E. Harris & Associates, Inc.
Certified Public Accountants

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

Wyandot County General Health District
Wyandot County
127-A South Sandusky Street
Upper Sandusky, OH 43351

To the Board of Health:

We have audited the financial statements of the Wyandot County General Health District, Wyandot County, Ohio (the District) as of and for the year ended December 31, 2011, and have issued our report thereon dated February 24, 2012, wherein we noted the District followed accounting practices the Auditor of State prescribes rather than accounting principles generally accepted in the United States of America. Also, we noted the District implemented Governmental Accounting Standard Board Statement No. 54, "Fund Balance Reporting and Governmental Fund Type Definitions." 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 Controls Over Financial Reporting

In planning and performing our audit, we considered the District's internal control over financial reporting as a basis for designing our auditing procedures for the purpose of expressing our opinions on the financial statements, but not for the purpose of opining on the effectiveness of the District's internal control over financial reporting. Accordingly, we have not opined on the effectiveness of the District'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 District's financial statements will not be prevented or detected and timely corrected.

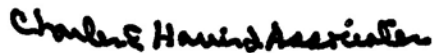
Our consideration of internal control over financial reporting was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over financial reporting that might be deficiencies, significant deficiencies or material weaknesses. 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 District'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 such an opinion. The results of our tests disclosed no instances of noncompliance or other matters we must report under *Government Auditing Standards*.

However, we noted certain matters that we have reported to management of the District in a separate letter dated February 24, 2012.

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

A handwritten signature in black ink that reads "Charles E. Harris". The signature is written in a cursive style.

Charles E. Harris and Associates, Inc.
February 24, 2012

WYANDOT COUNTY GENERAL HEALTH DISTRICT
Schedule of Prior Audit Findings
December 31, 2011

The prior report, for the year ending December 31, 2010, reported no material citations or recommendations.

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Dave Yost • Auditor of State

WYANDOT COUNTY GENERAL HEALTH DISTRICT

WYANDOT 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
MAY 24, 2012