

***MANSFIELD-RICHLAND COUNTY
DISTRICT LIBRARY
RICHLAND COUNTY, OHIO***

AUDIT REPORT

FOR THE YEARS ENDED DECEMBER 31, 2004 & 2005

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



**Auditor of State
Betty Montgomery**

Board of Trustees
Mansfield Richland County Public Library
43 West Third Street
Mansfield, Ohio 44902

We have reviewed the *Report of Independent Accountants* of the Mansfield Richland County Public Library, Richland County, prepared by Charles E. Harris & Associates, Inc., for the audit period January 1, 2004 through December 31, 2005. 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 Mansfield Richland County Public Library is responsible for compliance with these laws and regulations.

A handwritten signature in black ink that reads "Betty Montgomery".

BETTY MONTGOMERY
Auditor of State

August 24, 2006

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**MANSFIELD-RICHLAND COUNTY DISTRICT LIBRARY
RICHLAND COUNTY, OHIO
Audit Report
For the Years Ended December 31, 2004 and 2005**

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

REPORT OF INDEPENDENT ACCOUNTANTS

**Board of Trustees
Mansfield-Richland County District Library
Mansfield, Ohio 44902**

We have audited the accompanying financial statements of the Mansfield-Richland County District Library, Richland County (the Library), as of and for the years ended December 31, 2004 and 2005, as listed in the table of contents. These financial statements are the responsibility of the Village'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 *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit 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 that our audit provides a reasonable basis for our opinion.

As described more fully in Note 1, the Library has prepared its 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. Although we cannot reasonably determine the effects on the financial statements of the variances between these regulatory accounting practices and accounting principles generally accepted in the United States of America, 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, 2004 and 2005, Instead of the combined funds the accompanying financial statements present for 2004 and 2005, the revisions require presenting entity wide statements and also to present its larger (i.e. major fund) funds separately for 2004 and 2005. 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 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.

In our opinion, because of the effects of the matter discussed in the preceding paragraph, the financial statements referred to above for the years ended December 31, 2004 and 2005 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, 2004 and 2005, 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 the Mansfield-Richland County District, Richland County, Ohio, as of December 31, 2004 and 2005 and its combined cash receipts and disbursements for the years then ended on the basis of accounting described in Note 1.

In accordance with *Government Auditing Standards*, we have also issued a report dated June 2, 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. That report describes the scope of our testing of internal control over financial reporting and compliance and the results of that testing. It does not opine on the internal control over financial reporting or on compliance. 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.

Charles E. Harris & Associates, Inc.
June 2, 2006

**MANSFIELD-RICHLAND COUNTY DISTRICT LIBRARY
 RICHLAND COUNTY, OHIO
 COMBINED STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND
 CASH BALANCES - ALL GOVERNMENTAL FUND TYPES
 For the Year Ended December 31, 2004**

	<u>Governmental Fund Types</u>			Total - (Memorandum Only)
	<u>General</u>	<u>Debt Service</u>	<u>Capital Projects</u>	
Receipts:				
Property and Other Local taxes	\$ 3,323,576	\$ 455,143	-	\$ 3,778,719
Other Governmental Grants-in-Aid	4,770,782	119,864	-	4,890,646
Patrons, Fines and Fees	208,606	-	-	208,606
Contributions, Gifts and Donations	19,593	-	-	19,593
Investment Income	44,025	28,569	-	72,594
Miscellaneous	121,460	-	-	121,460
Total Receipts	8,488,042	603,576	-	9,091,618
Disbursements:				
Salaries	3,244,861	-	-	3,244,861
Employee Fringe Benefits	1,612,776	-	-	1,612,776
Purchased and Contracted Services	1,055,199	-	\$ 24,850	1,080,049
Library Materials and Informaton	914,339	-	-	914,339
Supplies	193,216	-	16,033	209,249
Other	31,585	-	-	31,585
Capital Outlay	85,572	-	367,286	452,858
Debt Service:				
Redemption of Principal	-	325,000	-	325,000
Interest and Other Fiscal Charges	-	104,271	-	104,271
Total Disbursements	7,137,548	429,271	408,169	7,974,988
Excess of Receipts Over/(Under) Disbursements	1,350,494	174,305	(408,169)	1,116,630
Other Financing Sources/(Uses):				
Transfers-In	-	-	300,000	300,000
Transfers-Out	(300,000)	-	-	(300,000)
Total Other Financing Sources/(Uses)	(300,000)	-	300,000	-
Excess of Receipts & Other Financing Sources Over/(Under) Disbursements and Other Financing Uses	1,050,494	174,305	(108,169)	1,116,630
Fund Balance January 1, 2004	749,506	1,289,339	814,648	2,853,493
Fund Balance December 31, 2004	\$ 1,800,000	\$ 1,463,644	\$ 706,479	\$ 3,970,123
Reserve for Encumbrances, December 31	\$ 221,629	\$ -	\$ 137,979	\$ 359,608

See accompanying Notes to the Financial Statements.

**MANSFIELD-RICHLAND COUNTY DISTRICT LIBRARY
 RICHLAND COUNTY, OHIO
 COMBINED STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND
 CASH BALANCES - ALL GOVERNMENTAL FUND TYPES
 For the Year Ended December 31, 2005**

	Governmental Fund Types			Total - (Memorandum Only)
	General	Debt Service	Capital Projects	
Receipts:				
Property and Other Local taxes	\$ 3,367,150	\$ 4,698	-	\$ 3,371,848
Other Governmental Grants-in-Aid	4,871,649	324	-	4,871,973
Patrons, Fines and Fees	208,249	-	-	208,249
Contributions, Gifts and Donations	12,558	-	\$ 17,000	29,558
Investment Income	109,170	33,222	-	142,392
Miscellaneous	148,347	-	-	148,347
Total Receipts	8,717,123	38,244	17,000	8,772,367
Disbursements:				
Salaries	3,499,853	-	-	3,499,853
Employee Fringe Benefits	1,840,567	-	-	1,840,567
Purchased and Contracted Services	875,495	-	38,827	914,322
Library Materials and Informaton	1,142,746	-	21,197	1,163,943
Supplies	213,851	-	-	213,851
Other	35,145	153	-	35,298
Capital Outlay	39,465	-	345,146	384,611
Debt Service:				
Redemption of Principal	-	325,000	-	325,000
Interest and Other Fiscal Changes	-	71,906	-	71,906
Total Disbursements	7,647,122	397,059	405,170	8,449,351
Excess of Receipts Over/(Under) Disbursements	1,070,001	(358,815)	(388,170)	323,016
Other Financing Sources/(Uses):				
Transfers-In	380,000	-	-	380,000
Transfers-Out	-	(380,000)	-	(380,000)
Total Other Financing Sources/(Uses)	380,000	(380,000)	-	-
Excess of Receipts & Other Financing Sources Over/(Under) Disbursements and Other Financing Uses	1,450,001	(738,815)	(388,170)	323,016
Fund Balance January 1, 2005	1,800,000	1,463,644	706,479	3,970,123
Fund Balance December 31, 2005	\$ 3,250,001	\$ 724,829	\$ 318,309	\$ 4,293,139
Reserve for Encumbrances, December 31	\$ 143,747	\$ -	\$ 16,351	\$ 160,098

See accompanying Notes to the Financial Statements.

MANSFIELD-RICHLAND COUNTY DISTRICT LIBRARY
RICHLAND COUNTY, OHIO
Notes to the Financial Statements
For the Years Ended December 31, 2004 and 2005

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. DESCRIPTION OF THE ENTITY

The Mansfield-Richland County Public Library, County Ohio (the Library) is a body corporate and politic established to exercise the rights and privileges conveyed to it by the constitution and laws of Ohio. The Library is directed by a seven-member Board of Trustees; four are appointed by the Richland County Commissioners and three are appointed by the Richland County Common Pleas Court Judge. The Library provides educational, informational, cultural and social materials, current information services, and a facility conveniently located to meet the community's needs.

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

B. BASIS OF ACCOUNTING

The Library prepares its financial statements following the basis of accounting prescribed or permitted by the Auditor of State, which is similar to the cash receipts and disbursements basis 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.)

The statements include adequate disclosure of material matters, as prescribed or permitted by the Auditor of State.

C. CASH AND INVESTMENTS

The Library holds interim demand deposits. Certificates of deposit are valued at cost. The investment in STAROhio (the State Treasurer's investment pool) is valued at amounts reported by the State Treasurer.

Investments are included in the fund cash balances. Accordingly, purchases of investments are not recorded as cash disbursements and sales of investments are not recorded as cash receipts. Gains or losses at the time of sale are recorded as cash receipts or cash disbursements, respectively.

MANSFIELD-RICHLAND COUNTY DISTRICT LIBRARY
RICHLAND COUNTY, OHIO
Notes to the Financial Statements
For the Years Ended December 31, 2004 and 2005

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES – (Continued)

D. FUND ACCOUNTING

The Library maintains its accounting records in accordance with the principles of “Fund” accounting. Fund accounting is a concept developed to meet the needs of governmental entities in which legal or other restraints require the recording of specific receipts and disbursements. The transactions of each fund are reflected in a self-balancing group of accounts, an accounting entity, which stands separate from the activities reported in other funds. The restrictions associated with each class of funds are as follows:

Governmental Fund Types:

General Fund: The general operating fund of the Library. It is used to account for all financial resources except those required by law or contract to be accounted for in another fund.

Debt Service Fund: These funds are used to accumulate resources for the payment of bonds and note indebtedness. The Library has the following debt service fund:

Bond Retirement Fund – The fund is used to pay Library debt relating to the expansion and improvement of the Library facilities.

Capital Project Funds: These funds are used to account for receipts that are restricted for the acquisition or construction of major capital projects. The Library has two capital projects funds, which are as follows:

Building Repair Fund – This fund is used to account for transfers from the General Fund and is used for construction and building repairs.

Technology Fund – This fund is used to account for transfers from the General Fund and is used for computer related services. In addition, this fund received a contribution from the Gates Foundation, which is also used for computer related purposes.

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.

MANSFIELD-RICHLAND COUNTY DISTRICT LIBRARY
RICHLAND COUNTY, OHIO
Notes to the Financial Statements
For the Years Ended December 31, 2004 and 2005

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES – (Continued)

F. BUDGETARY PROCESS – (Continued)

A summary of 2004 and 2005 budgetary activities appears in Note 3.

G. PROPERTY, PLANT AND EQUIPMENT

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

H. 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 Library's basis of accounting.

2. EQUITY IN POOLED CASH AND CASH EQUIVALENTS

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

	2005	2004
Demand deposits	\$3,334,026	\$1,055,704
Certificate of deposit	350,000	1,625,000
STAR Ohio	608,913	1,289,219
Cash on Hand	200	200
Total Deposits and Investments	\$4,293,139	\$ 3,970,123

Deposits: The bank balance are either insured by the Federal Depository Insurance Corporation 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.

MANSFIELD-RICHLAND COUNTY DISTRICT LIBRARY
RICHLAND COUNTY, OHIO
Notes to the Financial Statements
For the Years Ended December 31, 2004 and 2005

3. BUDGETARY ACTIVITY

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

2005 Budgeted vs. Actual Budgetary Basis Expenditures			
Fund Type	Appropriation Authority	Budgetary Expenditures	Variance
General	\$8,212,000	\$7,790,869	\$421,131
Debt Service	880,000	777,059	102,941
Capital Projects	562,000	421,521	140,479
Total	\$9,654,000	\$8,989,449	\$664,551

2004 Budgeted vs. Actual Budgetary Basis Expenditures			
Fund Type	Appropriation Authority	Budgetary Expenditures	Variance
General	\$7,904,000	\$7,659,177	\$244,823
Debt Service	500,000	429,271	70,729
Capital Projects	1,175,000	546,148	628,852
Total	\$9,579,000	\$8,634,596	\$944,404

4. GRANTS-IN-AID AND TAX RECEIPTS

The primary source of revenue for Ohio public library is the State Library and Local Government Support Fund (LLGSF). The LLGSF is allocated 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 of any additional revenues the Library receives. The receipts are classified as Other Government Grants in Aid.

Real property taxes becomes a lien on January 1 preceding the October 1 date for which rates are adopted by the taxing authority of the subdivision to whose jurisdiction the Library is subject. The State Board of Tax Equalization adjusts these rates for inflation. Property taxes are also reduced for applicable homestead and rollback deductions. Homestead and rollback amounts are them paid by the State, and are reflected in the accompanying financial statements as Other Government Grants in Aid. Payments are due to the County by December 31. If the property owner elects to make semiannual payments, the first half is due December 31. The second half payments is due the following June 20.

Public utilities are also taxed on personal and real property located within the taxing district.

**MANSFIELD-RICHLAND COUNTY DISTRICT LIBRARY
 RICHLAND COUNTY, OHIO
 Notes to the Financial Statements
 For the Years Ended December 31, 2004 and 2005**

4. GRANTS-IN-AID AND TAX RECEIPTS – (Continued)

Tangible personal property tax is assessed by the property owners, who must file a list of such 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 Bonds	\$ 650,000	7.37%
Total	\$ 650,000	

The general obligation bonds were issued the amount of \$ 6,425,000 for the purpose of expanding and improving the Library facilities of the Mansfield-Richland County Public Library by expanding, remodeling and renovating the mail library, acquiring and remodeling a building for the Lexington Branch Library, renovating and remodeling the Butler Branch Library, renovating and remodeling the existing facility for the Bellville Branch Library by furnishing and equipping those library facilities, and by making necessary site improvements. The bonds will be repaid in varying annual installments with interest through December 1, 2007.

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

<u>Year Ending</u>	<u>General Obligation Bonds</u>
2006	\$ 372,937
2007	348,969
Total	\$ 721,906

6. RETIREMENT SYSTEM

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

MANSFIELD-RICHLAND COUNTY DISTRICT LIBRARY
RICHLAND COUNTY, OHIO
Notes to the Financial Statements
For the Years Ended December 31, 2004 and 2005

6. RETIREMENT SYSTEM – (Continued)

Contribution rates are also prescribed by the Ohio Revised Code. For 2005 and 2004, members of OPERS contributed 8.5% of their gross salaries. The Library contributed an amount equal to 13.55% of participants' gross salaries. The Library has paid all contributions required through December 31, 2005.

7. RISK MANAGEMENT

The Library is exposed to various risks of loss related torts, theft of, damage to, destruction of assets, errors and omissions, injuries to employees and natural disasters. During the fiscal years 2005 and 2004, the Library contracted with one insurance company for coverage of buildings and contents. The following is a list of insurance coverage of the Library:

- Comprehensive property and general liability;
- Vehicles; and
- Errors and omissions

The Library also provides health insurance and dental and vision coverage to full-time employees through a private carrier.

There were no significant reductions in coverage from the prior year and claims have not exceeded insurance coverage in any of the past three years. The Library pays the State Workers' Compensation System a premium based on a rate of \$100 of salaries. This rate is based on accident history and administrative costs.

8. TRANSFERS

In 2005, the Library transferred \$380,000 from the Debt Service Fund to the General Fund for interest revenue incorrectly credited to the Debt Service Fund for 20 years. The Library complied with all applicable Ohio Revised Code requirements and obtained all proper approvals for the transfer.

9. CONTINGENT LIABILITIES

Management believes there are no pending claims or lawsuits.

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

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REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND
OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN
ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS

Board of Trustees
Mansfield-Richland County District Library
Mansfield, Ohio 44902

We have audited the financial statements of the Mansfield-Richland County Library, Richland County Ohio (the Library) as of and for the years ended December 31, 2004 and 2005, and have issued our report thereon dated June 2, 2006, wherein we noted that the Library followed 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 Controls Over Financial Reporting

In planning and performing our audit, we considered the Library's internal control over financial reporting in order to determine our auditing procedures for the purpose of expressing our opinion on the financial statements and not to provide assurance on the internal control over financial reporting. Our consideration of the internal control over financial reporting would not necessarily disclose all matters in the internal control over financial reporting that might be material weaknesses. A material weakness is a 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 in amounts caused by error or fraud that would be material in relation to the financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. We noted no matters involving the internal control over financial reporting and its operation that we consider to be material weaknesses. However, we noted other matters involving the internal control over financial reporting that we have reported to the management of the Library in a separate letter dated June 2, 2006.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the Library's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, grants agreements and other matters, noncompliance with which could have a direct and material effect on 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 that are required to be reported under *Government Auditing Standards*. However, we noted certain immaterial instances of noncompliance that we have reported to management in a separate letter dated June 2, 2006.

This report is intended for the information and use of management and the Board and is not intended to be and should not be used by anyone other than these specified parties.

Charles E. Harris & Associates, Inc.
June 2, 2006

**MANSFIELD-RICHLAND COUNTY DISTRICT LIBRARY
RICHLAND COUNTY, OHIO
SCHEDULE OF PRIOR AUDIT FINDINGS
DECEMBER 31, 2005 AND 2004**

The prior audit, for the years ended December 31, 2003 and 2002, reported no material citations or recommendations.



**Auditor of State
Betty Montgomery**

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MANSFIELD RICHLAND COUNTY PUBLIC LIBRARY

RICHLAND 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
SEPTEMBER 7, 2006**