



**LIBRARY ASSOCIATION OF SANDUSKY
ERIE COUNTY**

REGULAR AUDIT

FOR THE YEARS ENDED DECEMBER 31, 2008 AND 2009



Mary Taylor, CPA
Auditor of State

**LIBRARY ASSOCIATION OF SANDUSKY
ERIE COUNTY**

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Mary Taylor, CPA

Auditor of State

INDEPENDENT ACCOUNTANTS' REPORT

Library Association of Sandusky
Erie County
114 West Adams Street
Sandusky, Ohio 44870-2791

To the Board of Directors:

We have audited the accompanying statement of cash assets and net assets of the Library Association of Sandusky, Erie County, Ohio (the Library), and the related statement of cash support and revenue, expenses, and changes in net assets and statement of cash flows 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 audits.

We conducted our audits 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 audits 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 audits provide a reasonable basis for our opinion.

As discussed in Note 2, the accompanying financial statements and notes follow the cash accounting basis. This is a comprehensive accounting basis other than accounting principles generally accepted in the United States of America.

In our opinion, the financial statements referred to above present fairly, in all material respects, the statement of cash assets and net assets of the Library Association of Sandusky, Erie County, Ohio, and the related statement of cash support and revenue, expenses, and changes in net assets and statement of cash flows as of December 31, 2009 and 2008, in conformity with the basis of accounting Note 2 describes.

In accordance with *Government Auditing Standards*, we have also issued our report dated October 15, 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.

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

October 15, 2010

**LIBRARY ASSOCIATION OF SANDUSKY
ERIE COUNTY**

**STATEMENT OF CASH ASSETS AND NET ASSETS - CASH BASIS
AS OF DECEMBER 31, 2009 AND 2008**

	<u>2009</u>	<u>2008</u>
Current Assets		
Cash and Cash Equivalents	\$2,262,812	\$1,769,772
Investments	76,219	78,048
Cash and Cash Equivalents	<u>2,339,031</u>	<u>1,847,820</u>
Net Assets		
Permanently Restricted	968,226	979,516
Unrestricted	<u>1,370,805</u>	<u>868,304</u>
Total Net Assets	<u>\$2,339,031</u>	<u>\$1,847,820</u>

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

**LIBRARY ASSOCIATION OF SANDUSKY
ERIE COUNTY**

**STATEMENT OF CASH SUPPORT AND REVENUE, EXPENSES
AND CHANGES IN NET ASSETS - CASH BASIS
FOR THE YEAR ENDED DECEMBER 31, 2009**

	<u>Unrestricted</u>	<u>Restricted</u>	<u>Total</u>
Support and Revenue			
Library and Local Government Support	\$1,488,588		\$1,488,588
Property and Other Local Taxes	1,313,688		1,313,688
Intergovernmental	247,578		247,578
Patrons Fines and Fees	72,883		72,883
Services Provided to Other Entities	1,000		1,000
Contributions, Gifts and Donations	187,065		187,065
Earnings on Investments	17,966	\$46,694	64,660
Miscellaneous	54,310	335	54,645
	<hr/>	<hr/>	<hr/>
Total Support and Revenue	3,383,078	47,029	3,430,107
Expenses			
Public Library Services and Programs			
Administration and General			
Salaries and Benefits	1,895,321		1,895,321
Purchased and Contractual Services	555,179	56,908	612,087
Library Materials and Information	242,041		242,041
Supplies	60,501		60,501
Other	16,208		16,208
Capital Outlay	112,738		112,738
	<hr/>	<hr/>	<hr/>
Total Expenses	2,881,988	56,908	2,938,896
Excess (Deficiency) of Support and Revenue Over (Under) Expenses	501,090	(9,879)	491,211
Other Financing Sources (Uses)			
Transfers-In	1,411		1,411
Transfers-Out		(1,411)	(1,411)
	<hr/>	<hr/>	<hr/>
Total Other Financing Sources (Uses)	1,411	(1,411)	
Change in Net Assets	502,501	(11,290)	491,211
Net Assets, Beginning of Year	868,304	979,516	1,847,820
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Net Assets, End of Year	<u>\$1,370,805</u>	<u>\$968,226</u>	<u>\$2,339,031</u>

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

**LIBRARY ASSOCIATION OF SANDUSKY
ERIE COUNTY**

**STATEMENT OF CASH SUPPORT AND REVENUE, EXPENSES
AND CHANGES IN NET ASSETS - CASH BASIS
FOR THE YEAR ENDED DECEMBER 31, 2008**

	<u>Unrestricted</u>	<u>Restricted</u>	<u>Total</u>
Support and Revenue			
Library and Local Government Support	\$1,810,974		\$1,810,974
Property and Other Local Taxes	592,581		592,581
Intergovernmental	88,759		88,759
Patrons Fines and Fees	79,950		79,950
Services Provided to Other Entities	1,000		1,000
Contributions, Gifts and Donations	155,129		155,129
Earnings on Investments	39,341	\$81,666	121,007
Miscellaneous	30,864		30,864
	<hr/>	<hr/>	<hr/>
Total Support and Revenue	2,798,598	81,666	2,880,264
Expenses			
Public Library Services and Programs			
Administration and General			
Salaries and Benefits	1,873,568		1,873,568
Purchased and Contractual Services	565,847	57,629	623,476
Library Materials and Information	255,195		255,195
Supplies	56,427		56,427
Other	21,542		21,542
Capital Outlay	111,213		111,213
	<hr/>	<hr/>	<hr/>
Total Expenses	2,883,792	57,629	2,941,421
Excess (Deficiency) of Support and Revenue Over (Under) Expenses	(85,194)	24,037	(61,157)
Other Financing Sources (Uses)			
Transfers-In	13,099		13,099
Transfers-Out		(13,099)	(13,099)
	<hr/>	<hr/>	<hr/>
Total Other Financing Sources (Uses)	13,099	(13,099)	
Change in Net Assets	(72,095)	10,938	(61,157)
Net Assets, Beginning of Year	940,399	968,578	1,908,977
	<hr/>	<hr/>	<hr/>
Net Assets, End of Year	<u>\$868,304</u>	<u>\$979,516</u>	<u>\$1,847,820</u>

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

**LIBRARY ASSOCIATION OF SANDUSKY
ERIE COUNTY**

**STATEMENT OF CASH FLOWS - CASH BASIS
FOR THE YEARS ENDED DECEMBER 31, 2009 AND 2008**

	<u>2009</u>	<u>2008</u>
Cash Flows From Operating Activities		
Increase (Decrease) in Net Assets and Cash and Cash Equivalents	\$491,211	(\$61,157)
Cash Flows From Investing Activities	<u>1,829</u>	<u>(157)</u>
Net Increase (Decrease) in Cash and Cash Equivalents	493,040	(61,314)
Cash and Cash Equivalents as of Beginning of Year	<u>1,769,772</u>	<u>1,831,086</u>
Cash and Cash Equivalents as of End of Year	<u><u>\$2,262,812</u></u>	<u><u>\$1,769,772</u></u>

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

**LIBRARY ASSOCIATION OF SANDUSKY
ERIE COUNTY**

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

NOTE 1 – DESCRIPTION OF THE LIBRARY AND REPORTING ENTITY

The Library Association of Sandusky, Erie County, (the Library) opened in 1895 and was organized as an association library at that time under the laws of the State of Ohio. The Library is directed by a ten-member Board of Directors that are self-appointed. Appointments are for five-year terms and members serve without compensation. Under Ohio statutes, the Library is a corporation capable of suing and being sued, contracting, acquiring, holding, possessing, and disposing of real property, and of exercising such other powers and privileges conferred upon it by law. The Library also determines and operates under its own budget. The Library was organized under section 1713.28 of the Ohio Revised Code and is governed by the Library's Code of Regulations. The Library is a not-for-profit organization exempt from income tax under Section 501 of the U.S. Internal Revenue Code. The administration of the day-to-day operations of the Library is the responsibility of the Director and financial accountability being solely that of the Clerk-Treasurer.

The Library is independent of any other library hierarchy, but has been a member of Clevnet since 1986 (Cleveland Public Library's automated circulation system and online catalog). As an association library, the Library Association of Sandusky has no independent taxing authority. State law would allow the designation of a taxing authority, but our service area is spread out over four communities (the City of Sandusky, Perkins Township, the Village of Castalia, and the Village of Kelleys Island) and four schools districts (Sandusky, Perkins, Margaretta, and Kelleys Island).

A jointly governed organization is a regional government or other multi-governmental arrangement that is governed by representatives from each of the governments that create the organization, but that is not a joint venture because the participants do not retain an ongoing financial interest or responsibility. The Library participates in no jointly governed organizations and one public entity risk pool. Note 9 to the financial statements provides additional information for this entity. This organization is:

Public Entity Risk Pool:

Ohio Library Council Workers Compensation Group Rating Program – Group # 05-2001

The Sandusky Library and Follett House Museum Foundation is also associated with the Library. The Foundation is a separate non-profit corporation to serve for the benefit and services of the Library. The Foundation is managed by a board of directors consisting of nine members, four of whom serve as community members and four of whom are Library Board members and are appointed for limited terms. The Library is not financially accountable for the organization, nor does the Library approve the budget of the organization. Therefore, this organization has been excluded from the reporting entity of the Library.

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

NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. Basis of Accounting

The Library's financial statement presentation follows the requirements of the Financial Accounting Standards Board in its Statement of Financial Accounting Standards (SFAS) No. 117, *Financial Statements of Not-for-Profit Organizations* and is prepared in accordance with the cash basis of accounting; consequently, certain revenues are recognized when received rather than when earned, and certain expenses and purchases are recognized when cash is disbursed rather than when the obligation is incurred.

**LIBRARY ASSOCIATION OF SANDUSKY
ERIE COUNTY**

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

NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES – (CONTINUED)

As a result of the use of the cash basis of accounting, certain assets and their related revenues (such as accounts receivable and revenue for billed or provided services not yet collected) and certain liabilities and their related expenses (such as accounts payable and expenses for goods or services received but not yet paid, and accrued expenses and liabilities) are not recorded in these financial statements.

B. Cash and Cash Equivalents

Cash received by the Library is pooled and invested. Individual fund integrity is maintained through the Library's records. The Library's financial institution has completed a depository agreement with assets pledged as collateral.

During 2009 and 2008, investments were limited to STAR Ohio, nonnegotiable certificates of deposit and stock donated to the Library. Except for the donated stock and STAR Ohio these investments are recorded at cost. Stock is recorded at the value at the time of acquisition.

STAR Ohio is an investment pool managed by the State Treasurer's Office which allows governments within the State to pool their funds for investment purposes. STAR Ohio is not registered with the SEC as an investment company, but does operate in a manner consistent with Rule2a7 of the Investment Company Act of 1940. Investments in STAR Ohio are valued at STAR Ohio's share price, which is the price the investment could be sold for on December 31.

The carrying amount of Library's deposits was \$1,290,974 and \$646,025 at December 31, 2009 and 2008, respectively.

The Library's investments at December 31, 2009 and 2008 were:

	<u>2009</u>	<u>2008</u>
STAR Ohio	971,838	1,123,747
Donated Common Stock	76,219	78,048
Total investments	<u>\$1,048,057</u>	<u>\$1,201,795</u>

C. Net Assets

Under SFAS No. 117, Library is required to report information regarding its financial position and activities according to three classes of net assets. A description of the three net asset categories follows:

- Unrestricted net assets have no donor-imposed restrictions.
- Temporarily restricted net assets have donor-imposed restrictions that will expire in the future. There were no temporarily restricted net assets at December 31, 2009 and 2008.
- Permanently restricted net assets have donor-imposed restrictions which do not expire. Permanently restricted net assets at December 31, 2009 and 2008 were for purchase of library materials and capital projects.

**LIBRARY ASSOCIATION OF SANDUSKY
ERIE COUNTY**

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

NOTE 3 - PROPERTY TAXES

The State Library of Ohio defines the service area of public libraries in terms of school districts. For the Library this service area covers the Sandusky City School District, Perkins Local School District, Margareta Local School District, and Kelleys Island Local School District. All the school districts except Margareta currently have voted levies to fund the Library.

The County is responsible for assessing property, and for billing, collecting, and distributing all property taxes on behalf of the Library. The County Treasurer collects property tax on behalf of all taxing districts within the county, including those school districts with Library levies. The County Auditor periodically remits to taxing authorities their portion of taxes collected. The service area school districts forward any levy proceeds collected and remitted to them to the Library.

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 Department of Taxation, Division 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 Intergovernmental Revenues. 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 districts.

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

NOTE 4 - LIBRARY AND LOCAL GOVERNMENT SUPPORT

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 of any additional revenues the Library receives.

NOTE 5 - RISK MANAGEMENT

The Library is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; injuries to employees; and natural disasters. During 2009, the Library contracted with several companies for various types of insurance coverage as follows:

**LIBRARY ASSOCIATION OF SANDUSKY
ERIE COUNTY**

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

NOTE 5 – RISK MANAGEMENT (Continued)

<u>Company</u>	<u>Type of Coverage</u>	<u>Coverage</u>
Westfield Insurance Co.	Commercial Property	\$17,402,000
	General Liability	2,000,000
	Commercial Crime	100,000
	Inland Marine	3,123,282
	Vehicle Liability	1,000,000
	Employee Benefits	1,000,000
	Employer Liability	1,000,000
	Umbrella Liability	10,000,000
	Law and Order	250,000
	Public Official Bond	25,000
	Chubb Group of Insurance Companies	Errors and Omissions

Settled claims have not exceeded coverage in any of the last three years and there was no significant reduction in coverage from the prior year.

NOTE 6 - DEFINED BENEFIT PENSION PLAN

Ohio Public Employees Retirement System

Plan Description - The Library participates in the Ohio Public Employees Retirement System (OPERS). OPERS administers three separate pension plans. The traditional plan is a cost-sharing, multiple employer defined benefit pension plan. The member-directed plan is a defined contribution plan in which the member invests both member and employer contributions (employer contributions vest over five years at 20 percent per year). Under the member-directed plan, members accumulate retirement assets equal to the value of the member and vested employer contributions plus any investment earnings. The combined plan is a cost-sharing, multiple-employer defined benefit pension plan that has elements of both a defined benefit and a defined contribution plan. Under the combined plan, employer contributions are invested by OPERS to provide a formula retirement benefit similar to the traditional plan benefit. Member contributions, whose investment is self-directed by the member, accumulate retirement assets in a manner similar to the member-directed plan.

OPERS provides retirement, disability, survivor and death benefits, and annual cost of living adjustments to members of the traditional and combined plans. Members of the member-directed plan do not qualify for ancillary benefits. Authority to establish and amend benefits is provided by Chapter 145 of the Ohio Revised Code. OPERS issues a stand-alone financial report that may be obtained by writing to the Ohio Public Employees Retirement System, 277 East Town Street, Columbus, Ohio 43215-4642 or by calling (614) 222-5601 or 800-222-7377.

Funding Policy - The Ohio Revised Code provides statutory authority for member and employer contributions. For the year ended December 31, 2009, members in state and local classifications contributed 10 percent of covered payroll.

The Library's contribution rate for 2009 was 14 percent of covered payroll. For 2009, a portion of the Library's contribution equal to 7 percent of covered payroll was allocated to fund the postemployment health care plan from January 1 through March 31 and 5.5 percent was allocated from April 1 through December 31. Employer contribution rates are actuarially determined. State statute sets a maximum contribution rate for the Library of 14 percent.

**LIBRARY ASSOCIATION OF SANDUSKY
ERIE COUNTY**

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

NOTE 6 - DEFINED BENEFIT PENSION PLAN (Continued)

The Library's required contributions for pension obligations to the traditional and combined plans for the years ended December 31, 2009, 2008, and 2007, were \$207,395, \$208,353, and \$196,931 respectively; the full amount has been contributed for 2009, 2008, and 2007.

NOTE 7 - POSTEMPLOYMENT BENEFITS

Ohio Public Employees Retirement System

Plan Description - OPERS maintains a cost-sharing, multiple-employer defined benefit postemployment health care plan for qualifying members of both the traditional and combined pension plans. Members of the member-directed plan do not qualify for ancillary benefits, including postemployment health care. The plan includes a medical plan, a prescription drug program, and Medicare Part B premium reimbursement.

To qualify for postemployment health care coverage, age and service retirees under the traditional and combined plans must have ten or more years of qualifying Ohio service credit. Health care coverage for disability benefit recipients and qualified survivor benefit recipients is available. The Ohio Revised Code permits, but does not require, OPERS to provide health care benefits to its eligible members and beneficiaries. Authority to establish and amend benefits is provided in Chapter 145 of the Ohio Revised Code.

Disclosures for the health care plan are presented separately in the OPERS financial report which may be obtained by writing to the Ohio Public Employees Retirement System, 277 East Town Street, Columbus, Ohio 43215-4642 or by calling (614) 222-5601 or 800-222-7377.

Funding Policy - The postemployment health care plan was established under, and is administered in accordance with, Internal Revenue Code 401(h). State statute requires that public employers fund postemployment health care through contributions to OPERS. A portion of each employer's contribution to the traditional or combined plans is set aside for the funding of postemployment health care.

Employer contribution rates are expressed as a percentage of the covered payroll of active employees. In 2009, local government employers contributed 14 percent of covered payroll. Each year, the OPERS retirement board determines the portion of the employer contribution rate that will be set aside for funding postemployment health care benefits. The amount of the employer contributions which was allocated to fund postemployment health care was 7 percent of covered payroll from January 1 through March 31, 2009, and 5.5 percent of covered payroll for the remainder of the year.

The OPERS retirement board is also authorized to establish rules for the payment of a portion of the health care benefits by the retiree or the retiree's surviving beneficiaries. Payment amounts vary depending on the number of covered dependents and the coverage selected. Active members do not make contributions to the postemployment health care plan.

**LIBRARY ASSOCIATION OF SANDUSKY
ERIE COUNTY**

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

NOTE 8 – LEASES

The Library leases copiers and postage equipment under noncancelable leases. The Library disbursed \$17,602 to pay lease costs for the year ended December 31, 2009. The minimum future lease payments remaining on these leases are as follows:

Year	Amount
2010	\$14,253
2011	8,776
2012	3,364
Total	<u>\$26,393</u>

NOTE 9 – INSURANCE POOL

The Library belongs to the Ohio Library Council Workers Compensation Group Rating Program, Group # 05-2001. The group includes other library members and its purpose is to obtain favorable premium ratings for the members in the group. The Library pays the State Workers' Compensation System a premium based on a rate per \$100 of salaries. This rate is calculated based on accident history and administrative costs of the group. The Workers Compensation System administers and pays all claims.



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*

Library Association of Sandusky
Erie County
114 West Adams Street
Sandusky, Ohio 44870-2791

To the Board of Directors:

We have audited the financial statements of the Library Association of Sandusky, Erie County, (the Library) as of and for the years ended December 31, 2009 and 2008 and have issued our report thereon dated October 15, 2010, wherein we noted the Library uses a comprehensive accounting basis other than generally accepted accounting principles. We conducted our audits 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 audits, 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 Library'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 audits 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 Board of Directors, the audit committee and others within the Library. We intend it for no one other than these specified parties.

A handwritten signature in cursive script that reads "Mary Taylor".

Mary Taylor, CPA
Auditor of State

October 15, 2010



Mary Taylor, CPA
Auditor of State

LIBRARY ASSOCIATION OF SANDUSKY

ERIE 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
NOVEMBER 9, 2010**