



Mary Taylor, CPA  
Auditor of State



MARY LOU JOHNSON–HARDIN COUNTY DISTRICT LIBRARY  
HARDIN COUNTY

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**Mary Taylor, CPA**  
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Mary Lou Johnson—Hardin County District Library  
Hardin County  
325 East Columbus Street  
Kenton, Ohio 43326

To the Board of Trustees:

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

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**Mary Taylor, CPA**  
Auditor of State

July 1, 2010

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# Mary Taylor, CPA

Auditor of State

## INDEPENDENT ACCOUNTANTS' REPORT

Mary Lou Johnson–Hardin County District Library  
Hardin County  
325 East Columbus Street  
Kenton, Ohio 43326

To the Board of Trustees:

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

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in the Comptroller General of the United States' *Government Auditing Standards*. Those standards require that we plan and perform the audit to reasonably assure whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. The Library processes its financial transactions with the Auditor of State's Uniform Accounting Network (UAN). *Government Auditing Standards* considers this service to impair the independence of the Auditor of State to audit the Library because the Auditor of State designed, developed, implemented, and as requested, operates UAN. However, *Government Auditing Standards* permits the Auditor of State to audit and opine on this entity, because Ohio Revised Code § 117.101 requires the Auditor of State to provide UAN services, and Ohio Revised Code §§ 117.11(B) and 115.56 mandate the Auditor of State to audit Ohio governments. We believe our audit provides a reasonable basis for our opinion.

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

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

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

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

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

In accordance with *Government Auditing Standards*, we have also issued our report dated July 1, 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 cursive script that reads "Mary Taylor".

**Mary Taylor, CPA**  
Auditor of State

July 1, 2010



**MARY LOU JOHNSON-HARDIN COUNTY DISTRICT LIBRARY  
HARDIN COUNTY**

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

	<u>All Fund Types</u>				<b>Total (Memorandum Only)</b>
	<u>General Fund</u>	<u>Special Revenue</u>	<u>Capital Projects</u>	<u>Permanent</u>	
<b>Cash Receipts:</b>					
Library and Local Government Support	\$450,425				\$450,425
Patron Fines and Fees	21,780				21,780
Earnings on Investments	495,113	\$2,182			497,295
Contributions, Gifts and Donations	21,087				21,087
Miscellaneous Receipts	9,397				9,397
<b>Total Cash Receipts</b>	<u>997,802</u>	<u>2,182</u>			<u>999,984</u>
<b>Cash Disbursements:</b>					
<b>Current:</b>					
Salaries and Benefits	314,739				314,739
Employee Fringe Benefits	72,948				72,948
Purchased and Contracted Services	90,402				90,402
Library Materials and Information	85,123	1,059			86,182
Supplies	43,628	26,402			70,030
Other Objects	3,797				3,797
Capital Outlay	10,253				10,253
<b>Total Cash Disbursements</b>	<u>620,890</u>	<u>27,461</u>			<u>648,351</u>
<b>Total Receipts (Under) Disbursements</b>	376,912	(25,279)			351,633
<b>Excess of Cash Receipts and Other Financing Sources</b>					
<b>Excess of Cash Receipts Over (Under) Cash Disbursements</b>	376,912	(25,279)			351,633
<b>Fund Cash Balances, Jan. 1</b>	<u>389,783</u>	<u>1,779,994</u>	<u>\$15,403</u>	<u>\$43,516</u>	<u>2,228,696</u>
<b>Fund Cash Balances, Dec. 31</b>	<u><u>\$766,695</u></u>	<u><u>\$1,754,715</u></u>	<u><u>\$15,403</u></u>	<u><u>\$43,516</u></u>	<u><u>\$2,580,329</u></u>

*See accompanying notes to the financial statements.*

**MARY LOU JOHNSON-HARDIN COUNTY DISTRICT LIBRARY  
HARDIN COUNTY**

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

	<u>All Fund Types</u>				<b>Total (Memorandum Only)</b>
	<b>General Fund</b>	<b>Special Revenue</b>	<b>Capital Projects</b>	<b>Permanent</b>	
<b>Cash Receipts:</b>					
Library and Local Government Support	\$548,051				\$548,051
Patron Fines and Fees	18,667				18,667
Earnings on Investments	175,278	\$903			176,181
Contributions, Gifts and Donations	4,322	2,400			6,722
Miscellaneous Receipts	23,632				23,632
Total Cash Receipts	<u>769,950</u>	<u>3,303</u>			<u>773,253</u>
<b>Cash Disbursements:</b>					
<b>Current:</b>					
Salaries and Benefits	381,386				381,386
Employee Fringe Benefits	82,308				82,308
Purchased and Contracted Services	117,245				117,245
Library Materials and Information	164,217				164,217
Supplies	46,759	16,170			62,929
Other Objects	6,212				6,212
Capital Outlay	25,681				25,681
Total Cash Disbursements	<u>823,808</u>	<u>16,170</u>			<u>839,978</u>
Total Receipts (Under) Disbursements	(53,858)	(12,867)			(66,725)
Excess of Cash Receipts Over (Under) Cash Disbursements	(53,858)	(12,867)			(66,725)
Fund Cash Balances, Jan. 1	<u>443,641</u>	<u>1,792,861</u>	<u>\$15,403</u>	<u>\$43,516</u>	<u>2,295,421</u>
Fund Cash Balances, Dec. 31	<u><u>\$389,783</u></u>	<u><u>\$1,779,994</u></u>	<u><u>\$15,403</u></u>	<u><u>\$43,516</u></u>	<u><u>\$2,228,696</u></u>
Reserves for Encumbrances, December 31	<u>\$14,309</u>				

*See accompanying notes to the financial statements.*

**MARY LOU JOHNSON–HARDIN COUNTY DISTRICT LIBRARY  
HARDIN COUNTY**

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

**1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

**A. Description of the Entity**

The constitution and laws of the State of Ohio establish the rights and privileges of the Mary Lou Johnson-Hardin County District Library, Hardin County (the Library), as a body corporate and politic. The Library is directed by a seven member Board of Trustees of which four are appointed by the Hardin County Commissioners and three are appointed by the Judge of the Court of Common Pleas. The Library provides the community with various educational and literary resources.

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

**B. Accounting Basis**

These financial statements follow the accounting basis the Auditor of State prescribes or permits. This basis is similar to the cash receipts and disbursements accounting basis. The Library recognizes receipts when received in cash rather than when earned, and recognizes disbursements when paid rather than when a liability is incurred. Budgetary presentations report budgetary expenditures when a commitment is made (i.e., when an encumbrance is approved).

These statements include adequate disclosure of material matters, as the Auditor of State prescribes or permits.

**C. Cash and Investments**

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

The Library values savings accounts, certificates of deposit, and treasurer notes at cost. Stock is valued at fair value when donated.

**D. Fund Accounting**

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

**1. General Fund**

The General Fund reports all financial resources except those required to be accounted for in another fund.

**2. Special Revenue Funds**

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

**Johnson Trust Fund** - is used to account for the financial resources willed to the Library upon the death of Mary Lou Johnson. The Johnson Fund balance is available to the Library for any purpose provided it is expended or transferred according to the general laws of Ohio.

**MARY LOU JOHNSON–HARDIN COUNTY DISTRICT LIBRARY  
HARDIN COUNTY**

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

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

**Carl Lotz Trust Fund** - is used to account for the financial resources willed to the Library upon the death of Carl Lotz. The Carl Lotz Fund balance is available to the Library for maintenance and improvements to the Library building.

**3. Capital Project Funds**

These funds account for receipts restricted to acquiring or constructing major capital projects (except those financed through enterprise or trust funds). The Library had the following Capital Projects Fund:

**Capital Projects Fund** - is used to accumulate resources for future capital improvements.

**4. Permanent Funds**

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

**Carl Russell Trust Fund** – is used to account for the principal donated by the Carl Russell estate. Interest income is credited to the General Fund and must be spent according to the Trust.

**E. Budgetary Process**

The Board must annually approve appropriation measures and subsequent amendments. Unencumbered appropriations lapse at year end. Budgetary expenditures may not exceed appropriations at the fund, function, and object level of control.

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

**F. Property, Plant, and Equipment**

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

**G. Accumulated Leave**

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

**2. EQUITY IN POOLED CASH AND INVESTMENTS**

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

**MARY LOU JOHNSON–HARDIN COUNTY DISTRICT LIBRARY  
HARDIN COUNTY**

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

**2. EQUITY IN POOLED CASH AND INVESTMENTS (Continued)**

	<u>2009</u>	<u>2008</u>
Demand deposits	\$176,324	\$218,679
Certificates of deposit	2,165,578	1,771,590
Total deposits	<u>2,341,902</u>	<u>1,990,269</u>
Federal National Mortgage Assoc. Med. Term Notes	25,000	25,000
Cash and Money Market Funds	56,000	56,000
Common stock	157,427	157,427
Total investments	<u>238,427</u>	<u>238,427</u>
Total deposits and investments	<u>\$2,580,329</u>	<u>\$2,228,696</u>

**Deposits:** Deposits are insured by the Federal Depository Insurance Corporation or collateralized by the financial institution's public entity deposit pool.

**Investments:** At December 31, 2009 and 2008, the Library held \$157,427 in donated equity securities. Equity securities are not eligible investments for the Library under Ohio law. At December 31, 2009 and 2008, the equity securities had a market value of \$2,651,432 and \$2,815,558, respectively. An investment firm holds the Library's equity securities in book entry form in the Library's name.

At December 31, 2009 and 2008, the Federal National Mortgage Association Medium Term Notes had a combined market value of \$24,758 and \$25,024, respectively.

**3. BUDGETARY ACTIVITY**

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

<b>2009 Budgeted vs. Actual Receipts</b>			
<u>Fund Type</u>	<u>Budgeted</u>	<u>Actual</u>	
	<u>Receipts</u>	<u>Receipts</u>	<u>Variance</u>
General	\$652,295	\$997,802	\$345,507
Special Revenue	2,500	2,182	(318)
Total	<u>\$654,795</u>	<u>\$999,984</u>	<u>\$345,189</u>

<b>2009 Budgeted vs. Actual Budgetary Basis Expenditures</b>			
<u>Fund Type</u>	<u>Appropriation</u>	<u>Budgetary</u>	
	<u>Authority</u>	<u>Expenditures</u>	<u>Variance</u>
General	\$731,517	\$620,890	\$110,627
Special Revenue	101,500	27,461	74,039
Total	<u>\$833,017</u>	<u>\$648,351</u>	<u>\$184,666</u>

<b>2008 Budgeted vs. Actual Receipts</b>			
<u>Fund Type</u>	<u>Budgeted</u>	<u>Actual</u>	
	<u>Receipts</u>	<u>Receipts</u>	<u>Variance</u>
General	\$871,302	\$769,950	(\$101,352)
Special Revenue	18,000	3,303	(14,697)
Total	<u>\$889,302</u>	<u>\$773,253</u>	<u>(\$116,049)</u>

**MARY LOU JOHNSON–HARDIN COUNTY DISTRICT LIBRARY  
HARDIN COUNTY**

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

**3. BUDGETARY ACTIVITY (Continued)**

<b>2008 Budgeted vs. Actual Budgetary Basis Expenditures</b>			
<b>Fund Type</b>	<b>Appropriation Authority</b>	<b>Budgetary Expenditures</b>	<b>Variance</b>
General	\$861,556	\$838,117	\$ 23,439
Special Revenue	105,000	16,170	88,830
Total	\$966,556	\$854,287	\$112,269

**4. GRANTS-IN-AID**

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.

**5. RETIREMENT SYSTEM**

The Library's employees belong to the Ohio Public Employees Retirement System (OPERS). OPERS is a cost-sharing, multiple-employer plan. The Ohio Revised Code prescribes this plan's benefits, which include postretirement healthcare and survivor and disability benefits.

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

**6. RISK MANAGEMENT**

**Commercial Insurance**

The Library has obtained commercial insurance for the following risks:

- Comprehensive property and general liability;
- Vehicles;
- Inland marine;
- Commercial crime;
- Boiler and machinery; and
- Commercial umbrella.



# 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*

Mary Lou Johnson—Hardin County District Library  
Hardin County  
325 East Columbus Street  
Kenton, Ohio 43326

To the Board of Trustees:

We have audited the financial statements of the Mary Lou Johnson—Hardin County District Library, Hardin County [the Library], as of and for the years ended December 31, 2009 and 2008, and have issued our report thereon dated July 1, 2010 wherein we noted the Library prepared its financial statements using accounting practices the Auditor of State prescribes or permits rather than accounting principles generally accepted in the United States of America. We also noted the Government uses the Auditor of State's Uniform Accounting Network (UAN) to process its financial transactions. *Government Auditing Standards* considers this service to impair the Auditor of State's independence to audit the Library. However, *Government Auditing Standards* permits the Auditor of State to audit and opine on this entity, because Ohio Revised Code § 117.101 requires the Auditor of State to provide UAN services, and Ohio Revised Code §§ 117.11(B) and 115.56 mandate the Auditor of State to audit Ohio governments. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in the Comptroller General of the United States' *Government Auditing Standards*.

### Internal Control Over Financial Reporting

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

Our consideration of internal control over financial reporting was for the limited purpose described in the preceding paragraph and was not designed to identify all deficiencies in internal control over financial reporting that might be significant deficiencies or material weaknesses. Therefore, we cannot assure that we have identified all deficiencies, significant deficiencies or material weaknesses. However, as described in the accompanying schedule of findings we identified a certain deficiency in internal control over financial reporting, that we consider a material weakness.

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 a combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and timely corrected. We consider finding 2009-001 described in the accompanying schedule of findings to be a material weakness.

### **Compliance and Other Matters**

As part of reasonably assuring whether the Library's financial statements are free of material misstatement, we tested its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could directly and materially affect the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit and accordingly, we do not express an opinion. The results of our tests disclosed no instances of noncompliance or other matters we must report under *Government Auditing Standards*.

We did note certain matters not requiring inclusion in this report that we reported to the Library's management in a separate letter dated July 1, 2010.

We intend this report solely for the information and use of management, 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

July 1, 2010



MARY LOU JOHNSON-HARDIN COUNTY DISTRICT LIBRARY  
HARDIN COUNTY

SCHEDULE OF FINDINGS  
DECEMBER 31, 2009 AND 2008

FINDINGS RELATED TO THE FINANCIAL STATEMENTS  
REQUIRED TO BE REPORTED IN ACCORDANCE WITH GAGAS

FINDING NUMBER 2008-001

**Material Weakness**

**Correct Fund and Revenue Classifications**

The Library should classify funds according to the reporting requirements of governmental accounting to help assure the proper presentation and disclosure of fund activity. Governmental accounting requires funds with a trust agreement and principal that cannot be spent to be classified as either a permanent fund or a private purpose trust fund depending on whether the income derived from the principal is to benefit the entity's own operations or to benefit individuals, private organizations, or other governments. If there is a trust agreement and both the principal and income can be spent, the fund should be classified as either a special revenue fund or a private purpose trust fund depending of whether or not the money is to benefit the entity's own operations or to benefit individuals, private organizations, or other governments. Absent a trust agreement, contributions with a restricted purpose should be classified as a special revenue fund. In addition, the Library should classify financial transactions according to governmental reporting guidance.

The Library classified the Lotz Fund as a Permanent Fund. However, this Fund did not have a trust agreement which required the principal to be maintained for perpetuity. Therefore this fund should be classified as a Special Revenue Fund.

The impact on the fund type balances at December 31 was as follows:

<u>Year</u>	<u>Fund Type</u>	<u>Amount</u>	<u>Year</u>	<u>Fund Type</u>	<u>Amount</u>
2009	Permanent	(\$111,911)	2008	Permanent	(\$138,313)
	Special Revenue	111,911		Special Revenue	138,313

In 2009 and 2008, the Library classified reimbursements from book vendors and book sale revenues, in the amount of \$1,255, and 1,499, respectively, as Other Financing Sources – Special Item, instead of Miscellaneous Revenue. The revenue account Special Items should be used to record significant transactions or other events within the control of management that are either unusual in nature or infrequent in occurrence. Reimbursements and book sale revenues would not meet the unusual or infrequent criteria for a library.

The accounting records and accompanying financial statements have been adjusted to correctly classify the Lotz Fund. The accompanying financial statements have been adjusted to correctly classify the Miscellaneous Revenue.

The failure to prepare financial statements that correctly classify funds and revenue not only inhibits the user's ability to fully understand the results of operations but may also result in material financial statement reporting errors. The Library's Fiscal Officer should utilize governmental accounting resources such as the UAN Manual and Auditor of State Bulletin 2005-005 for guidance in the reporting of revenues and the classification of funds.

**OFFICIALS' RESPONSE:** We did not receive a response from Officials to the finding reported above.





**Mary Taylor, CPA**  
Auditor of State

**MARY LOU JOHNSON-HARDIN COUNTY DISTRICT LIBRARY**  
**HARDIN 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**  
**AUGUST 5, 2010**