

**GEAUGA COUNTY PUBLIC LIBRARY
GEAUGA COUNTY, OHIO**

AUDIT REPORT

FOR THE YEARS ENDED DECEMBER 31, 2013 AND 2012



Dave Yost • Auditor of State

Board of Trustees
Geauga County Public Library
12701 Ravenwood Drive
Chardon, Ohio 44024

We have reviewed the *Independent Auditors' Report* of the Geauga County Public Library, Geauga County, prepared by Charles E. Harris & Associates, Inc., for the audit period January 1, 2012 through December 31, 2013. 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.

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 Geauga County Public Library is responsible for compliance with these laws and regulations.

A handwritten signature in black ink that reads "Dave Yost".

Dave Yost
Auditor of State

June 2, 2014

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**GEAUGA COUNTY PUBLIC LIBRARY
GEAUGA COUNTY, OHIO
Audit Report
For the Years Ended December 31, 2013 and 2012**

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INDEPENDENT AUDITORS' REPORT

Geauga County Public Library
Geauga County
12701 Ravenwood Drive
Chardon, Ohio 44024

To the Library Trustees:

Report on the Financial Statements

We have audited the accompanying financial statements and related notes of the Geauga County Public Library, Geauga County, (the Library) as of and for the years ended December 31, 2013 and 2012.

Management's Responsibility for the Financial Statements

Management is responsible for preparing and fairly presenting these financial statements in accordance with the financial reporting provisions Ohio Revised Code Section 117.38 and Ohio Administrative Code Section 117-2-03(D) permit; this responsibility includes designing, implementing and maintaining internal control relevant to preparing and fairly presenting financial statements free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to opine on these financial statements based on our audit. We audited in accordance with auditing standards generally accepted in the United States of America and the financial audit standards in the Comptroller General of the United States' *Government Auditing Standards*. Those standards require us to plan and perform the audit to reasonably assure the financial statements are free from material misstatement.

An audit requires obtaining evidence about financial statement amounts and disclosures. The procedures selected depend on our judgment, including assessing the risks of material financial statement misstatement, whether due to fraud or error. In assessing those risks, we consider internal control relevant to the Library's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not to the extent needed to opine on the effectiveness of the Library's internal control. Accordingly, we express no opinion. An audit also includes evaluating the appropriateness of management's accounting policies and the reasonableness of their significant accounting estimates, as well as our evaluation of the overall financial statement presentation.

We believe the audit evidence we obtained is sufficient and appropriate to support our audit opinions.

Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles

As described in Note 1 of the financial statements, the Library prepared these financial statements using the accounting basis permitted by the financial reporting provisions of Ohio Revised Code Section 117.38 and Ohio Administrative Code Section 117-2-03(D), which is an accounting basis other than accounting principles generally accepted in the United States of America, to satisfy requirements.

The effects on the financial statements of the variances between the regulatory basis of accounting described in Note 1 and accounting principles generally accepted in the United States of America, although not reasonably determinable, are presumed to be material.

Adverse Opinion on U.S. Generally Accepted Accounting Principles

In our opinion, because of the significance of the matter discussed in the *Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles* paragraph, the financial statements referred to above do not present fairly, in accordance with accounting principles generally accepted in the United States of America, the financial position of the Library as of December 31, 2013 and 2012, or changes in financial position thereof for the years then ended.

Opinion on Regulatory Basis of Accounting

In our opinion, the financial statements referred to above present fairly, in all material respects, the cash balances of the Geauga County Public Library, Geauga County as of December 31, 2013 and 2012, and its combined cash receipts and disbursements for the years then ended in accordance with the financial reporting provisions Ohio Revised Code Section 117.38 and Ohio Administrative Code Section 117-2-03(D) permit, described in Note 1.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated May 1, 2014, 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 internal control testing over financial reporting and compliance, and the results of that testing, and does not opine on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Library's internal control over financial reporting and compliance.



CHARLES E. HARRIS & ASSOCIATES, INC.

May 1, 2014

**GEAUGA COUNTY PUBLIC LIBRARY
 GEAUGA COUNTY
 COMBINED STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND
 CASH BALANCES - ALL GOVERNMENTAL FUND TYPES
 For the Year Ended December 31, 2013**

	<u>Governmental Fund Types</u>		(Memorandum Only)
	<u>General</u>	<u>Capital Projects</u>	<u>Total</u>
Receipts:			
Property and Other Local Taxes	\$ 4,859,647	-	\$ 4,859,647
Public Library Fund	2,542,789	-	2,542,789
Intergovernmental	682,590	-	682,590
Patrons, Fines and Fees	159,307	-	159,307
Contributions, Gifts and Donations	17,327	-	17,327
Earnings on Investments	27,842	-	27,842
Miscellaneous	22,813	-	22,813
Total Receipts	8,312,315	-	8,312,315
Disbursements:			
Library Services:			
Public Services and Programs	2,880,401	-	2,880,401
Collection Development and Processing	1,747,156	-	1,747,156
Support Services:			
Facilities Operation and Maintenance	758,429	-	758,429
Information Services	569,491	-	569,491
Business Administration	844,492	\$ 22,844	867,336
Capital Outlay	328,801	156,302	485,103
Total Cash Disbursements	7,128,770	179,146	7,307,916
Excess Cash Receipts Over/(Under) Cash Disbursements	1,183,545	(179,146)	1,004,399
Special Items	580,000	-	580,000
Net Change in Fund Cash Balances	1,763,545	(179,146)	1,584,399
Fund Cash Balance January 1, 2013	2,565,169	1,263,529	3,828,698
Fund Cash Balance December 31, 2013			
Assigned	278,619	1,084,383	1,363,002
Unassigned	4,050,095	-	4,050,095
Fund Cash Balance December 31, 2013	\$ 4,328,714	\$ 1,084,383	\$ 5,413,097

See accompanying Notes to the Financial Statements.

**GEAUGA COUNTY PUBLIC LIBRARY
 GEAUGA COUNTY
 COMBINED STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND
 CASH BALANCES - ALL GOVERNMENTAL FUND TYPES
 For the Year Ended December 31, 2012**

	Governmental Fund Types			(Memorandum Only) Total
	General	Special Revenue	Capital Projects	
Receipts:				
Property and Other Local Taxes	\$ 4,849,994	-	-	\$ 4,849,994
Public Library Fund	2,485,890	-	-	2,485,890
Intergovernmental	699,026	\$ 3,969	-	702,995
Patrons, Fines and Fees	176,744	-	-	176,744
Contributions, Gifts and Donations	8,283	-	-	8,283
Earnings on Investments	34,998	-	-	34,998
Miscellaneous	16,716	-	-	16,716
Total Receipts	8,271,651	3,969	-	8,275,620
Disbursements:				
Library Services:				
Public Services and Programs	2,783,937	3,969	-	2,787,906
Collection Development and Processing	1,663,503	-	-	1,663,503
Support Services:				
Facilities Operation and Maintenance	812,149	-	\$ 1,173,300	1,985,449
Information Services	564,244	-	-	564,244
Business Administration	746,129	-	95,600	841,729
Capital Outlay	301,935	-	229,665	531,600
Total Cash Disbursements	6,871,897	3,969	1,498,565	8,374,431
Total Receipts Over(Under) Disbursements	1,399,754	-	(1,498,565)	(98,811)
Other Financing Sources/Uses				
Transfers In	-	-	900,000	900,000
Transfers Out	(900,000)	-	-	(900,000)
Advances In	3,969	3,969	-	7,938
Advances Out	(3,969)	(3,969)	-	(7,938)
Total Other Financing Sources/Uses	(900,000)	-	900,000	-
Net Change in Fund Cash Balances	499,754	-	(598,565)	(98,811)
Fund Cash Balance January 1, 2012	2,065,415	-	1,862,094	3,927,509
Fund Cash Balance December 31, 2012				
Assigned	211,440	-	1,263,529	1,474,969
Unassigned	2,353,729	-	-	2,353,729
Fund Cash Balance December 31, 2012	\$ 2,565,169	\$ -	\$ 1,263,529	\$ 3,828,698

See accompanying Notes to the Financial Statements.

**GEAUGA COUNTY PUBLIC LIBRARY
GEAUGA COUNTY, OHIO
Notes to the Financial Statements
For the Years Ended December 31, 2013 and 2012**

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. DESCRIPTION OF THE ENTITY

The Geauga County Public Library, Geauga County, (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 trustees are appointed by Geauga County Commissioners and three by the Judge of the County Common Pleas Court. The Library provides the community with various educational and literary resources.

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

B. BASIS OF ACCOUNTING

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 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.)

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

C. CASH

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

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:

GEAUGA COUNTY PUBLIC LIBRARY
GEAUGA COUNTY, OHIO
Notes to the Financial Statements
For the Years Ended December 31, 2013 and 2012

1. **SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES** - (continued)

D. **FUND ACCOUNTING** – (continued)

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.

Special Revenue Funds: These funds are used to account for proceeds from special sources (other than capital projects) that are restricted to expenditures for specific purposes. The Library had the following significant Special Revenue fund:

- *Connect Ohio Grant Fund* – This fund received money to purchase computers and conduct classes to teach the public to use the Internet.

Capital Project Fund: This fund accounts for receipts restricted to acquiring or constructing major capital projects (except those financed through enterprise or trust funds). The Library had the following significant Capital Project Fund:

- *Building and Repair Fund* – This fund accounts for monies set aside by the Board of Library Trustees specifically for major capital and technology improvements.

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 and object level of control.

A summary of 2012 and 2013 budgetary activity appears in Note 4.

F. **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.

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 Library's basis of accounting.

**GEAUGA COUNTY PUBLIC LIBRARY
GEAUGA COUNTY, OHIO
Notes to the Financial Statements
For the Years Ended December 31, 2013 and 2012**

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - (continued)

H. FUND BALANCE

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

1. Nonspendable

The Library 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 Library 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 Library Trustees or a Library official delegated that authority by resolution, or by State Statute.

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.

The Library applies restricted resources first when expenditures are incurred for purposes for which either restricted or unrestricted (committed, assigned, and unassigned) amounts are available. Similarly, within unrestricted fund balance, committed amounts are reduced first followed by assigned, and then unassigned amounts when expenditures are incurred for purposes for which amounts in any of the unrestricted fund balance classifications could be used.

**GEAUGA COUNTY PUBLIC LIBRARY
 GEAUGA COUNTY, OHIO
 Notes to the Financial Statements
 For the Years Ended December 31, 2013 and 2012**

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES – (Continued)

I. SPECIAL ITEMS

Special items are significant transactions or other events within the control of management that are either unusual in nature or infrequent in occurrence.

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 investments at December 31 was as follows:

	2013	2012
Demand Deposit	\$ 393,066	\$ 444,451
Total Deposits	393,066	444,451
Investments:		
Money Market Mutual Fund	5,002,020	3,366,236
Donated stock (FMV at time of donation)	18,011	18,011
Total Investments	5,020,031	3,384,247
Total Deposits and Investments	\$ 5,413,097	\$ 3,828,698

Deposits: Deposits are either (1) insured by the Federal Deposit Insurance Corporation, (2) collateralized by securities specifically pledged by the financial institution to the Library, or (3) collateralized by the financial institution’s public entity deposit pool.

Investments: Investments in mutual funds are not evidenced by securities that exist in physical or book-entry form.

3. GRANTS-IN-AID AND TAX RECEIPTS

The primary source of revenue for Ohio public libraries is the Public Library Fund (PLF). The State allocates PLF to each county based on the total tax revenue credited to the State’s general revenue fund during the preceding month. The County Budget Commission bases the amount for distribution on the needs of such library for the construction of new library buildings, parts of buildings, improvements, operation, maintenance, or other expenses. The County Budget Commission cannot reduce its allocation of these funds to the Library based on of any additional revenues the Library receives.

**GEAUGA COUNTY PUBLIC LIBRARY
 GEAUGA COUNTY, OHIO
 Notes to the Financial Statements
 For the Years Ended December 31, 2013 and 2012**

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

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 Revenue. Payments are due to the County by December 31. If the property owner elects to pay semiannually, the first half is due December 31. The second half payment is due the following June 20.

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

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

4. BUDGETARY ACTIVITY

Budgetary activity for the years ending December 31, 2013 and 2012 is as follows:

2013 Budgeted vs. Actual Receipts			
Fund Type	Budgeted Receipts	Actual Receipts	Variance
General	\$ 8,135,092	\$ 8,892,315	\$ 757,223
Capital Projects	-	-	-
Total	\$ 8,135,092	\$ 8,892,315	\$ 757,223

2013 Budgeted vs. Actual Budgetary Basis Disbursements			
Fund Type	Appropriation Authority	Budgetary Disbursements	Variance
General	\$ 10,470,810	\$ 7,407,389	\$ 3,063,421
Capital Projects	1,251,529	179,146	1,072,383
Total	\$ 11,722,339	\$ 7,586,535	\$ 4,135,804

**GEAUGA COUNTY PUBLIC LIBRARY
 GEAUGA COUNTY, OHIO
 Notes to the Financial Statements
 For the Years Ended December 31, 2013 and 2012**

4. BUDGETARY ACTIVITY – (Continued)

2012 Budgeted vs. Actual Receipts			
Fund Type	Budgeted Receipts	Actual Receipts	Variance
General	\$ 8,055,687	\$ 8,271,651	\$ 215,964
Special Revenue	3,969	3,969	-
Capital Projects	-	900,000	900,000
Total	\$ 8,059,656	\$ 9,175,620	\$1,115,964

2012 Budgeted vs. Actual Budgetary Basis Disbursements			
Fund Type	Appropriation Authority	Budgetary Disbursements	Variance
General	\$ 9,918,036	\$ 7,983,337	\$ 1,934,699
Special Revenue	3,969	3,969	-
Capital Projects	1,801,647	1,510,565	291,082
Total	\$ 11,723,652	\$ 9,497,871	\$ 2,225,781

Advances in and out are not required to be budgeted.

5. DEBT

The Library did not have any outstanding loans as of December 31, 2013.

6. RETIREMENT SYSTEM

Employees of the Library belong to the Ohio Public Employees Retirement System (OPERS). OPERS is a state operated, 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 prescribed by the Ohio Revised Code. OPERS members contributed 10% in 2012 and in 2013 of their gross pay while the Library contributed an amount equal to 14% of covered payroll for both years. The Library paid all required contributions through 2013.

**GEAUGA COUNTY PUBLIC LIBRARY
 GEAUGA COUNTY, OHIO
 Notes to the Financial Statements
 For the Years Ended December 31, 2013 and 2012**

7. RISK MANAGEMENT

The Library has obtained commercial insurance for the following risks:

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

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

Settled claims have not exceeded this commercial coverage in any of the last three years. There have been no significant reductions in insurance coverage from last year.

The Library pays the State Worker’s Compensation System a premium based on a rate per \$100 of salaries. The rate is calculated based on accident history and administrative costs.

8. TRANSFERS

In 2012, The General Fund transferred \$900,000 to the Building and Repair Fund – Capital Projects Fund for building repairs/construction payments.

There were no transfers made in 2013.

9. ADVANCES

In 2012, the General Fund advanced the Connect Ohio Grant Fund – Special Revenue fund \$3,969 to conduct classes. The General Fund was reimbursed upon receipts of funds from the State of Ohio.

There were no advances made in 2013.

10. LEASES

In April 2013, the Library entered into a 60-month agreement with Pitney Bowes for the lease of postage machines. In March and December 2012, the Library entered into agreements with CCT Financial for the lease of copier machines. In October 2012, the Library entered into a subscription agreement with Innovative Interfaces, Inc. for their software automated system.

<u>Year ending December 31:</u>	<u>Amount</u>
2014	\$ 106,232
2015	106,232
2016	106,232
2017	93,205
2018	1,475
Total	<u>\$ 413,376</u>

**GEAUGA COUNTY PUBLIC LIBRARY
GEAUGA COUNTY, OHIO
Notes to the Financial Statements
For the Years Ended December 31, 2013 and 2012**

11. SUBSEQUENT EVENTS

Management believes there are no pending claims or lawsuits.

Rockefeller Building
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Office phone - (216) 575-1630
Fax - (216) 436-2411

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

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

Geauga County Public Library
Geauga County
12701 Ravenwood Drive
Chardon, Ohio 44024

To the Library Trustees:

We have audited in accordance with auditing standards generally accepted in the United States and the Comptroller General of the United States' *Government Auditing Standards*, the financial statements of the Geauga County Public Library, Geauga County, (the Library) as of and for the years ended December 31, 2013 and 2012, and the related notes to the financial statements, and have issued our report thereon dated May 1, 2014 wherein we noted the Library followed financial reporting provisions Ohio Revised Code Section 117.38 and Ohio Administrative Code Section 117-2-03 permit.

Internal Control Over Financial Reporting

As part of our financial statement audit, we considered the Library's internal control over financial reporting (internal control) to determine the audit procedures appropriate in the circumstances to the extent necessary to support our opinions on the financial statements, but not to the extent necessary to opine on the effectiveness of the Library's internal control. Accordingly, we have not opined on it.

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 a reasonable possibility that internal control will not prevent or detect and timely correct a material misstatement of the Library's financial statements. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

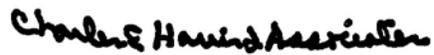
Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all internal control deficiencies that might be material weaknesses or significant deficiencies. Given these limitations, we did not identify any deficiencies in internal control that we consider material weaknesses. However, unidentified material weaknesses may exist.

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, opining 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*.

Purpose of this Report

This report only describes the scope of our internal control and compliance testing and our testing results, and does not opine on the effectiveness of the Library's internal control or on compliance. This report is an integral part of an audit performed under *Government Auditing Standards* in considering the Library's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

A handwritten signature in black ink that reads "Charles E. Harris" followed by "Associates" in a cursive script.

CHARLES E. HARRIS & ASSOCIATES, INC.
May 1, 2014

**GEAUGA COUNTY PUBLIC LIBRARY
GEAUGA COUNTY
SCHEDULE OF PRIOR AUDIT FINDINGS
FOR THE YEARS ENDED DECEMBER 31, 2013 AND 2012**

The prior audit report, for the years ending December 31, 2011 and 2010, reported no material citations or recommendations.



Dave Yost • Auditor of State

GEAUGA PUBLIC LIBRARY

GEAUGA COUNTY

CLERK'S CERTIFICATION

This is a true and correct copy of the report which is required to be filed in the Office of the Auditor of State pursuant to Section 117.26, Revised Code, and which is filed in Columbus, Ohio.

Susan Babbitt

CLERK OF THE BUREAU

**CERTIFIED
JUNE 12, 2014**