



**GEAUGA COUNTY PUBLIC LIBRARY  
GEAUGA COUNTY**

**REGULAR AUDIT**

**FOR THE YEARS ENDED DECEMBER 31, 1999-1998**



**JIM PETRO**  
**AUDITOR OF STATE**  

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**STATE OF OHIO**



**GEAUGA COUNTY PUBLIC LIBRARY  
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## REPORT OF INDEPENDENT ACCOUNTANTS

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

To the Board of Trustees:

We have audited the accompanying financial statements of the Geauga County Public Library, Geauga County, Ohio, (the Library) as of and for the years ended December 31, 1999 and December 31, 1998. These financial statements are the responsibility of 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 generally accepted auditing standards 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 audits to obtain reasonable assurance about 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 audits provide a reasonable basis for our opinion.

As discussed in Note 1, the Library prepares its financial statements on the basis of accounting prescribed or permitted by the Auditor of State, which is a comprehensive basis of accounting other than generally accepted accounting principles.

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 Geauga County Public Library, Geauga County, Ohio, as of December 31, 1999 and December 31, 1998, 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 our report dated April 25, 2000 on our consideration of Library's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts and grants.

This report is intended solely for the information and use of management, the Board of Trustees and other officials authorized to receive this report under § 117.26, Ohio Revised Code, and is not intended to be and should not be used by anyone other than these specified parties.

A handwritten signature in black ink, appearing to read "Jim Petro".

**Jim Petro**  
Auditor of State

April 25, 2000

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**GEAUGA COUNTY PUBLIC LIBRARY  
 COMBINED STATEMENT OF CASH RECEIPTS, CASH DISBURSEMENTS, AND  
 CHANGES IN FUND CASH BALANCES  
 ALL GOVERNMENTAL AND FIDUCIARY FUND TYPE  
 FOR THE YEAR ENDED DECEMBER 31, 1999**

	Governmental Fund Types			Fiduciary Fund Type	Totals (Memorandum Only)
	General	Debt Service	Capital Projects	Nonexpendable Trust	
<b>Cash Receipts:</b>					
Property and Other Local Taxes	\$1,401,068				\$1,401,068
Other Government Grants-In-Aid	3,397,405				3,397,405
Patron Fines and Fees	167,373				167,373
Earnings on Investments	98,109			\$10	98,119
Services Provided to Other Entities	35,582				35,582
Contributions, Gifts and Donations	34,237				34,237
Miscellaneous Receipts	168,941				168,941
<b>Total Cash Receipts</b>	<b>5,302,715</b>	<b>\$0</b>	<b>\$0</b>	<b>10</b>	<b>5,302,725</b>
<b>Cash Disbursements:</b>					
Current:					
Salaries and Benefits	2,877,943				2,877,943
Supplies	139,116		3,681		142,797
Purchased and Contracted Services	632,269		21,794	185	654,248
Library Materials & Information	758,707				758,707
Other Objects	29,011				29,011
Debt Service:					
Interest Payments and Other Financing Fees and Costs	78,581				78,581
Capital Outlay	288,586		352,532		641,118
<b>Total Cash Disbursements</b>	<b>4,804,213</b>	<b>0</b>	<b>378,007</b>	<b>185</b>	<b>5,182,405</b>
<b>Total Cash Receipts Over/(Under) Cash Disbursements</b>	<b>498,502</b>	<b>0</b>	<b>(378,007)</b>	<b>(175)</b>	<b>120,320</b>
<b>Other Financing Receipts/(Disbursements):</b>					
Transfers-In		266,628	200,000		466,628
Transfers-Out	(466,628)				(466,628)
<b>Total Other Financing Receipts/(Disbursements)</b>	<b>(466,628)</b>	<b>266,628</b>	<b>200,000</b>	<b>0</b>	<b>0</b>
<b>Excess of Cash Receipts and Other Financing Receipts Over/(Under) Cash Disbursements and Other Financing Disbursements</b>	<b>31,874</b>	<b>266,628</b>	<b>(178,007)</b>	<b>(175)</b>	<b>120,320</b>
<b>Fund Cash Balances, January 1</b>	<b>568,189</b>	<b>0</b>	<b>1,343,307</b>	<b>726</b>	<b>1,912,222</b>
<b>Fund Cash Balances, December 31</b>	<b>\$600,063</b>	<b>\$266,628</b>	<b>\$1,165,300</b>	<b>\$551</b>	<b>\$2,032,542</b>
<b>Reserves for Encumbrances, December 31</b>	<b>\$166,558</b>	<b>\$0</b>	<b>\$96,899</b>	<b>\$0</b>	<b>\$263,457</b>

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

**GEAUGA COUNTY PUBLIC LIBRARY  
 COMBINED STATEMENT OF CASH RECEIPTS, CASH DISBURSEMENTS, AND  
 CHANGES IN FUND CASH BALANCES  
 ALL GOVERNMENTAL AND FIDUCIARY FUND TYPE  
 FOR THE YEAR ENDED DECEMBER 31, 1998**

	<u>Governmental Fund Types</u>		<u>Fiduciary</u>	<u>Totals</u> <u>(Memorandum</u> <u>Only)</u>
	<u>General</u>	<u>Capital</u> <u>Projects</u>	<u>Nonexpendable</u> <u>Trust</u>	
<b>Cash Receipts:</b>				
Property and Other Local Taxes	\$1,374,496			\$1,374,496
Other Government Grants-In-Aid	3,199,258	\$2,000,000		5,199,258
Patron Fines and Fees	177,023			177,023
Earnings on Investments	132,531		\$14	132,545
Services Provided to Other Entities	12,139			12,139
Contributions, Gifts and Donations	18,327			18,327
Miscellaneous Receipts	78,947			78,947
<b>Total Cash Receipts</b>	<u>4,992,721</u>	<u>2,000,000</u>	<u>14</u>	<u>6,992,735</u>
<b>Cash Disbursements:</b>				
Current:				
Salaries and Benefits	2,706,721			2,706,721
Supplies	129,578	4,113		133,691
Purchased and Contracted Services	548,295	46,726		595,021
Library Materials & Information	735,511			735,511
Other Objects	27,188			27,188
Capital Outlay	169,392	1,726,713		1,896,105
<b>Total Cash Disbursements</b>	<u>4,316,685</u>	<u>1,777,552</u>	<u>0</u>	<u>6,094,237</u>
<b>Total Cash Receipts Over/(Under) Cash Disbursements</b>	<u>676,036</u>	<u>222,448</u>	<u>14</u>	<u>898,498</u>
<b>Other Financing Receipts/(Disbursements):</b>				
Transfers-In		600,000		600,000
Transfers-Out	(600,000)			(600,000)
<b>Total Other Financing Receipts/(Disbursements)</b>	<u>(600,000)</u>	<u>600,000</u>	<u>0</u>	<u>0</u>
Excess of Cash Receipts and Other Financing Receipts Over/(Under) Cash Disbursements and Other Financing Disbursements	76,036	822,448	14	898,498
Fund Cash Balances, January 1	492,153	520,859	712	1,013,724
<b>Fund Cash Balances, December 31</b>	<u><b>\$568,189</b></u>	<u><b>\$1,343,307</b></u>	<u><b>\$726</b></u>	<u><b>\$1,912,222</b></u>
Reserves for Encumbrances, December 31	<u>\$269,644</u>	<u>\$275,777</u>	<u>\$0</u>	<u>\$545,421</u>

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

**GEAUGA COUNTY PUBLIC LIBRARY  
NOTES TO THE FINANCIAL STATEMENTS  
DECEMBER 31, 1999 AND 1998**

**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 the State of Ohio. The Library operates under the direction of a seven-member Board of Trustees; four trustees are appointed by the 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.

Component units are legally separate organizations for which the Library is financially accountable. Component units may also include organizations that are fiscally dependent on the Library in that the Library approves their budget, the issuance of their debt or the levying of their taxes. The Library has no component units.

The following entities which perform activities within the Library's boundaries for the benefit of its residents are excluded from the accompanying financial statements because the Library is not financially accountable for these entities nor are they fiscally dependent on the Library.

Friend's of the Library

Each Library and the bookmobile has a Friend's of the Library organization. Each Friend's of the Library is a federal tax-exempt, not for profit organization under section 501 (a) of the Internal Revenue Code as an organization described in section 501 (c)(3). The Friend's organizations were developed through community members who support the Library through membership fees and fund-raising activities. The Library exercised no financial control over these not for profit organizations. The Friend's Treasurer's Report can be obtained through each organization's Treasurer. The Treasurer and financial information for each Friends Organization are listed below:

<u>Friend's Organization</u>	<u>Treasurer</u>	<u>Financial Contribution to the Library (1998-99)</u>	<u>Cash Assets at December 31, 1999 (Unaudited)</u>
Bookmobile	Peggy Reblin	\$9,000	\$4,263
Middlefield Library	Dorothy Allen	1,991	20,570
Bainbridge Library	Leigh Miller	3,051	12,100
Thompson Library	Audrey Rasmussen	30	242
Newbury Library	Ellen Gilbert	407	725
Chardon Library	Chuck Mooney	7,153	9,000
Gauga West Library	Andrew Fondrk	8,520	10,330

**GEAUGA COUNTY PUBLIC LIBRARY  
NOTES TO THE FINANCIAL STATEMENTS  
DECEMBER 31, 1999 AND 1998  
(Continued)**

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

**A. Description of the Entity (Continued)**

Geauga County Library Foundation

Geauga County Library Foundation is a federal tax-exempt, not for profit corporation under section 501(a) of the Internal Revenue Code as an organization described in section 501 (c)(3). The Foundation was organized and operated exclusively for purposes of benefitting the Library. The Library Director, the Library Treasurer, and three members of the Library's Board of Trustees serve on the Foundation Board of Trustees. The Library exercises no financial control over this not for profit corporation. The Library received approximately \$36,000 in financial benefits during the fiscal period January 1, 1998 through December 31, 1999 from the Foundation. Total cash assets (unaudited) of the Geauga County Library Foundation at December 31, 1999 amounted to \$254,752. The Foundation's Financial Activity Report (unaudited) can be obtained through Helen Wilson, Treasurer, Chardon, Ohio 44024.

**B. Basis of Accounting**

These financial statements follow the basis of accounting prescribed or permitted by the Auditor of State, which is similar to the cash receipts and disbursements basis of accounting. Receipts are recognized when received in cash rather than when earned, and disbursements are recognized when paid rather than when a liability is incurred. Budgetary presentations report budgetary expenditures when a commitment is made (i.e., when an encumbrance is approved).

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

**C. Cash and Investments**

Certificates of deposit are valued at cost. The sweep account (U.S. Treasury and Federal Housing Authority Notes) is valued at cost.

**D. Fund Accounting**

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

**General Fund**

The General Fund is the general operating fund. It is used to account for all financial resources except those required by law or contract to be restricted.

**Debt Service Fund**

This fund is used to accumulate resources for the payment of indebtedness. The Library had the following significant Debt Service Fund:

Administration Offices Debt Fund - This fund receives transfers from the General Fund for the payment of the financing agreement.

**GEAUGA COUNTY PUBLIC LIBRARY  
NOTES TO THE FINANCIAL STATEMENTS  
DECEMBER 31, 1999 AND 1998  
(Continued)**

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

**D. Fund Accounting (Continued)**

**Capital Projects Fund**

This fund is used to account for financial resources to be used for the acquisition or construction of major capital facilities (other than those financed by proprietary funds or trust funds). The Library had the following significant Capital Projects Fund:

Administrative Offices Building Fund - This fund received proceeds from the financing agreement with Geauga County for the construction of the Administrative Offices.

**Fiduciary Funds**

Trust funds are used to account for resources restricted by legally binding trust agreements. If the agreement requires the Library to maintain the corpus of the trust, the fund is classified as a non-expendable trust fund. Other trust funds are classified as expendable. The Library had the following significant fiduciary fund:

L. Smith Non-expendable Trust Fund - This fund is used to account for the donation of moneys for a specific purpose.

**E. Budgetary Process**

The Ohio Administrative Code required that each fund be budgeted annually.

**Appropriations**

Budgetary expenditures (that is, disbursements and encumbrances) may not exceed appropriations at the fund, function or object level of control. The Board of Trustees must annually approve appropriation measures and subsequent amendments. Unencumbered appropriations lapse at year end.

**Estimated Resources**

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

**Encumbrances**

The Ohio Administrative Code requires the Library to reserve (encumber) appropriations when commitments are made. Encumbrances outstanding at year end are carried over, and need not be re-appropriated.

A summary of 1999 and 1998 budgetary activity appears in Note 3.

**F. Property, Plant and Equipment**

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

**GEAUGA COUNTY PUBLIC LIBRARY  
NOTES TO THE FINANCIAL STATEMENTS  
DECEMBER 31, 1999 AND 1998  
(Continued)**

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

**G. Unpaid Vacation and Sick Leave**

Employees are entitled to cash payments for unused vacation and sick leave in certain circumstances, such as upon leaving employment. Unpaid vacation and sick leave are not reflected as liabilities under the cash basis of accounting used by Library.

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

The Library maintains a cash and investments 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:

	<u><b>1999</b></u>	<u><b>1998</b></u>
Demand deposits	\$45,542	(\$45,778)
Certificate of Deposit	<u>1,800,000</u>	<u>300,000</u>
Total deposits	1,845,542	254,222
U.S. Treasury Note	187,000	
FHA Note		<u>1,658,000</u>
Total investments	<u>187,000</u>	<u>1,658,000</u>
Total deposits and investments	<u><u>\$2,032,542</u></u>	<u><u>\$1,912,222</u></u>

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

**Investments:** The Federal Government and Federal Agency securities are held in book-entry form by the Federal Reserve, in the name of the Library's financial institution. The financial institution maintains records identifying the Library as owner of these securities.

**GEAUGA COUNTY PUBLIC LIBRARY  
NOTES TO THE FINANCIAL STATEMENTS  
DECEMBER 31, 1999 AND 1998  
(Continued)**

**3. BUDGETARY ACTIVITY**

Budgetary activity for the years ending 1999 and 1998 was as follows:

1999 Budgeted vs. Actual Receipts

<u>Fund Type</u>	<u>Budgeted Receipts</u>	<u>Actual Receipts</u>	<u>Variance</u>
General	\$5,027,210	\$5,302,715	\$275,505
Debt Service	0	266,628	266,628
Capital Projects	0	200,000	200,000
Fiduciary	<u>10</u>	<u>10</u>	<u>0</u>
Total	<u>\$5,027,220</u>	<u>\$5,769,353</u>	<u>\$742,133</u>

1999 Budgeted vs. Actual Budgetary Basis Expenditures

<u>Fund Type</u>	<u>Appropriation Authority</u>	<u>Budgetary Expenditures</u>	<u>Variance</u>
General	\$5,595,402	\$5,437,399	\$158,003
Capital Projects	1,343,307	474,906	868,401
Fiduciary	<u>736</u>	<u>185</u>	<u>551</u>
Total	<u>\$6,939,445</u>	<u>\$5,912,490</u>	<u>\$1,026,955</u>

1998 Budgeted vs. Actual Receipts

<u>Fund Type</u>	<u>Budgeted Receipts</u>	<u>Actual Receipts</u>	<u>Variance</u>
General	\$4,791,901	\$4,992,721	\$200,820
Capital Projects	2,000,000	2,600,000	600,000
Fiduciary	<u>15</u>	<u>14</u>	<u>(1)</u>
Total	<u>\$6,791,916</u>	<u>\$7,592,735</u>	<u>\$800,819</u>

1998 Budgeted vs. Actual Budgetary Basis Expenditures

<u>Fund Type</u>	<u>Appropriation Authority</u>	<u>Budgetary Expenditures</u>	<u>Variance</u>
General	\$5,284,057	\$5,186,329	\$97,728
Capital Projects	2,520,859	2,053,329	467,530
Fiduciary	<u>727</u>	<u>0</u>	<u>727</u>
Total	<u>\$7,805,643</u>	<u>\$7,239,658</u>	<u>\$565,985</u>

**GEAUGA COUNTY PUBLIC LIBRARY  
NOTES TO THE FINANCIAL STATEMENTS  
DECEMBER 31, 1999 AND 1998  
(Continued)**

**4. GRANTS-IN-AID AND TAX RECEIPTS**

The primary source of revenue for Ohio public libraries 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 on account of any additional revenues realized by the Library.

Real property taxes become 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 then 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 payment, 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.

Tangible personal property tax is assessed by the property owners, who must file a list of such property with 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, 1999:

	Principal	Interest Rate
Financing Agreement	<u>\$2,000,000</u>	3.90%

The Library entered a financing agreement with Geauga County in March of 1998, in the amount of \$2,000,000 with a 3.90% interest rate. The agreement is for a term of 1 year to construct an administrative office. In March of 1999, Geauga County reissued the note deb for \$2,000,000. Interest and principal payments are due at the end of the County's note term. The financing agreement is collateralized by a leasing agreement. The financing agreement is in effect until the County has received payment in full.

**6. RETIREMENT SYSTEMS**

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

**GEAUGA COUNTY PUBLIC LIBRARY  
NOTES TO THE FINANCIAL STATEMENTS  
DECEMBER 31, 1999 AND 1998  
(Continued)**

**6. RETIREMENT SYSTEMS (Continued)**

Contribution rates are also prescribed by the Ohio Revised Code. For 1999 and 1998, members of PERS contributed 8.5% of their wages to the PERS. The Library contributed an amount equal to 13.55% of participants' wages. The Library has paid all contributions required through December 31, 1999.

**7. RISK MANAGEMENT**

The Library has obtained commercial insurance for the following risks:

- Comprehensive property and general liability
- Errors and omissions
- Fire and Theft

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

**8. SUBSEQUENT EVENT**

In March of 2000, Geauga County reissued the note debt (as described in Note 5) for \$1,800,000.

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## REPORT ON COMPLIANCE AND ON INTERNAL CONTROL REQUIRED BY GOVERNMENT AUDITING STANDARDS

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

To the Board of Trustees:

We have audited the financial statements of the Geauga County Public Library, Geauga County, Ohio, (the Library) as of and for the years ended December 31, 1999 and December 31, 1998, and have issued our report thereon dated April 25, 2000. We conducted our audits in accordance with generally accepted auditing standards and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States.

### Compliance

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 and grants, 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 audits 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*.

### Internal Control Over Financial Reporting

In planning and performing our audits, 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 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 do not require inclusion in this report, that we have reported to the management of the Library in a separate letter dated April 25, 2000.

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

A handwritten signature in black ink, appearing to read "Jim Petro", with a large, stylized flourish at the end.

**Jim Petro**  
Auditor of State

April 25, 2000



STATE OF OHIO  
OFFICE OF THE AUDITOR  

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JIM PETRO, AUDITOR OF STATE

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## GEAUGA COUNTY PUBLIC LIBRARY

### CLERK'S CERTIFICATION

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

*Susan Babbitt*

CLERK OF THE BUREAU

CERTIFIED  
MAY 30, 2000