

**AMOS MEMORIAL PUBLIC LIBRARY  
SHELBY COUNTY**

**Financial Statements**

**December 31, 2004 and 2003**

**with**

**Independent Auditors' Report**





**Auditor of State  
Betty Montgomery**

Board of Trustees  
Amos Memorial Public Library  
230 East North St.  
Sidney, Ohio 45365

We have reviewed the *Independent Auditors' Report* of the Amos Memorial Public Library, Shelby County, prepared by Clark, Schaefer, Hackett & Co., for the audit period January 1, 2003 through December 31, 2004. Based upon this review, we have accepted these reports in lieu of the audit required by Section 117.11, Revised Code. The Auditor of State did not audit the accompanying financial statements and, accordingly, we are unable to express, and do not express an opinion on them.

The financial statements in the attached report are presented in accordance with a regulatory basis of accounting prescribed or permitted by the Auditor of State. Due to a February 2, 2005 interpretation from the American Institute of Certified Public Accountants (AICPA), modifications were required to the *Independent Auditors' Report* on your financial statements. While the Auditor of State does not legally require your government to prepare financial statements pursuant to Generally Accepted Accounting Principles (GAAP), the AICPA interpretation requires auditors to formally acknowledge that you did not prepare your financial statements in accordance with GAAP. The attached report includes an opinion relating to GAAP presentation and measurement requirements, but does not imply the statements are misstated under the non-GAAP regulatory basis. The *Independent Auditors' Report* also includes an opinion on the financial statements using the regulatory format the Auditor of State permits.

Our review was made in reference to the applicable sections of legislative criteria, as reflected by the Ohio Constitution, and the Revised Code, policies, procedures and guidelines of the Auditor of State, regulations and grant requirements. The Amos Memorial Public Library is responsible for compliance with these laws and regulations.

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

BETTY MONTGOMERY  
Auditor of State

December 27, 2005

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**AMOS MEMORIAL PUBLIC LIBRARY  
SHELBY COUNTY**

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**Clark, Schaefer, Hackett & Co.**  
CERTIFIED PUBLIC ACCOUNTANTS  
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Independent Auditors' Report

Amos Memorial Public Library  
Shelby County  
230 East North Street  
Sidney, Ohio 45365

To the Board of Trustees:

We have audited the accompanying financial statements of the Amos Memorial Public Library (the Library) as of and for the years ended December 31, 2004 and 2003. 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. We believe that our audit provides a reasonable basis for our opinion.

As described more fully in Note 1, the Library 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.

Revisions to GAAP would require the Library to reformat its financial statement presentation and make other changes effective for the year ended December 31, 2004. Instead of the combined funds the accompanying financial statements present for 2004, the revisions require presenting entity wide statements and also to present its larger (i.e. major) funds separately for 2004. While the Library does not follow GAAP, generally accepted auditing standards requires us to include the following paragraph if the statements do not substantially conform to the new GAAP presentation requirements. The Auditor of State permits, but does not require governments to reformat their statements. The Library has elected not to reformat its statements. Since this Library does not use GAAP to measure financial statement amounts, the following paragraph does not imply the amounts reported are materially misstated under the accounting basis the Audit 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 year ending December 31, 2004 do not present fairly, in conformity with accounting principles general accepted in the United States of America, the financial position of the Library as of December 31, 2004, or its changes in financial position or cash flows of its proprietary funds for the year 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 for Amos Memorial Public Library, Shelby County, as of December 31, 2004 and 2003, and its combined cash receipts and disbursements for the years then ended on the accounting basis Note 1 describes.

The aforementioned revision to generally accepted accounting principles also requires the Library to include Management's Discussion and Analysis for the year ended December 31, 2004. 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 June 9, 2005 on our consideration of the Library's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* and should be considered in assessing the results of our audits.

*Clark, Schaefer, Hackett & Co.*

Springfield, Ohio  
June 9, 2005

**AMOS MEMORIAL PUBLIC LIBRARY  
SHELBY COUNTY**

COMBINED STATEMENT OF CASH RECEIPTS, CASH DISBURSEMENTS, AND  
CHANGES IN FUND CASH BALANCES  
ALL GOVERNMENTAL AND SIMILAR FIDUCIARY FUND TYPES  
FOR THE YEAR ENDED DECEMBER 31, 2004

	<u>Governmental Fund Types</u>			<u>Fiduciary Fund Type</u>	<u>Total (Memorandum Only)</u>
	<u>General</u>	<u>Special Revenue</u>	<u>Capital Projects</u>	<u>Expendable Trust</u>	
<b>Cash Receipts:</b>					
Other Government Grants-In-Aid	\$ 1,771,505	\$ -	\$ -	\$ -	\$ 1,771,505
Patron Fines and Fees	29,203	-	-	-	29,203
Earnings on Investments	54,182	12,831	-	-	67,013
Contributions, Gifts and Donations	40,041	-	-	-	40,041
Miscellaneous Receipts	3,199	-	-	-	3,199
<b>Total Cash Receipts</b>	<u>1,898,130</u>	<u>12,831</u>	<u>-</u>	<u>-</u>	<u>1,910,961</u>
<b>Cash Disbursements:</b>					
Salaries and Benefits	1,088,861	-	-	-	1,088,861
Purchased and Contracted Services	282,004	-	-	-	282,004
Supplies	59,836	-	-	-	59,836
Library Materials and Information	275,186	-	-	-	275,186
Capital Outlay	30,912	-	13,596	-	44,508
Miscellaneous	7,427	-	-	-	7,427
<b>Total Cash Disbursements</b>	<u>1,744,226</u>	<u>-</u>	<u>13,596</u>	<u>-</u>	<u>1,757,822</u>
Total Cash Receipts Over/ (Under) Cash Disbursements	<u>153,904</u>	<u>12,831</u>	<u>(13,596)</u>	<u>-</u>	<u>153,139</u>
<b>Other Financing Receipts/(Disbursements):</b>					
Transfers - In	-	-	10,937	-	10,937
Transfers - Out	(10,937)	-	-	-	(10,937)
<b>Total Other Financing Receipts/(Disbursements):</b>	<u>(10,937)</u>	<u>-</u>	<u>10,937</u>	<u>-</u>	<u>-</u>
Excess of Cash Receipts and Other Financing Receipts Over/(Under) Cash Disbursements and Other Financing Disbursements	142,967	12,831	(2,659)	-	153,139
Fund Cash Balances, January 1	<u>1,048,984</u>	<u>266,495</u>	<u>1,360,752</u>	<u>974,939</u>	<u>3,651,170</u>
<b>Fund Cash Balances, December 31</b>	<u>\$ 1,191,951</u>	<u>\$ 279,326</u>	<u>\$ 1,358,093</u>	<u>\$ 974,939</u>	<u>\$ 3,804,309</u>
Reserve for Encumbrances, December 31	<u>\$ 78,229</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 78,229</u>

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

**AMOS MEMORIAL PUBLIC LIBRARY  
SHELBY COUNTY**

COMBINED STATEMENT OF CASH RECEIPTS, CASH DISBURSEMENTS, AND  
CHANGES IN FUND CASH BALANCES  
ALL GOVERNMENTAL AND SIMILAR FIDUCIARY FUND TYPES  
FOR THE YEAR ENDED DECEMBER 31, 2003

	<u>Governmental Fund Types</u>			<u>Fiduciary Fund Type</u>	<u>Total (Memorandum Only)</u>
	<u>General</u>	<u>Special Revenue</u>	<u>Capital Projects</u>	<u>Expendable Trust</u>	
<b>Cash Receipts:</b>					
Other Government Grants-In-Aid	\$ 1,760,503	\$ -	\$ -	\$ -	\$ 1,760,503
Patron Fines and Fees	28,527	-	-	-	28,527
Earnings on Investments	37,393	11,397	-	-	48,790
Contributions, Gifts and Donations	7,356	-	-	-	7,356
Miscellaneous Receipts	4,923	-	-	-	4,923
<b>Total Cash Receipts</b>	<u>1,838,702</u>	<u>11,397</u>	<u>-</u>	<u>-</u>	<u>1,850,099</u>
<b>Cash Disbursements:</b>					
Salaries and Benefits	1,060,726	-	-	-	1,060,726
Purchased and Contracted Services	275,751	-	-	-	275,751
Supplies	51,010	-	-	-	51,010
Library Materials and Information	288,648	-	-	-	288,648
Capital Outlay	46,304	-	10,658	1,279	58,241
Miscellaneous	4,662	-	-	-	4,662
<b>Total Cash Disbursements</b>	<u>1,727,101</u>	<u>-</u>	<u>10,658</u>	<u>1,279</u>	<u>1,739,038</u>
Total Cash Receipts Over/ (Under) Cash Disbursements	<u>111,601</u>	<u>11,397</u>	<u>(10,658)</u>	<u>(1,279)</u>	<u>111,061</u>
<b>Other Financing Receipts/(Disbursements):</b>					
Transfers - In	-	-	59,777	-	59,777
Transfers - Out	(59,777)	-	-	-	(59,777)
<b>Total Other Financing Receipts/(Disbursements):</b>	<u>(59,777)</u>	<u>-</u>	<u>59,777</u>	<u>-</u>	<u>-</u>
Excess of Cash Receipts and Other Financing Receipts Over/(Under) Cash Disbursements and Other Financing Disbursements	51,824	11,397	49,119	(1,279)	111,061
Fund Cash Balances, January 1	<u>997,160</u>	<u>255,098</u>	<u>1,311,633</u>	<u>976,218</u>	<u>3,540,109</u>
<b>Fund Cash Balances, December 31</b>	<u>\$ 1,048,984</u>	<u>\$ 266,495</u>	<u>\$ 1,360,752</u>	<u>\$ 974,939</u>	<u>\$ 3,651,170</u>
Reserve for Encumbrances, December 31	<u>\$ 84,857</u>	<u>\$ -</u>	<u>\$ 2,660</u>	<u>\$ -</u>	<u>\$ 87,517</u>

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

## AMOS MEMORIAL PUBLIC LIBRARY, SHELBY COUNTY

Notes to the Financial Statements

December 31, 2004 and 2003

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### NOTE 1- SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Amos Memorial Public Library, Shelby 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 is a school district library comprised of seven citizens appointed by the Sidney City District Board of Education. The Library provides general services regarding books, periodicals, videos, and other items to the citizens in the city and surrounding areas.

#### Blended Component Unit

A blended component unit is where the component unit's governing body is substantially the same as the primary government's governing body or the component unit provides services entirely or almost entirely to the primary government or otherwise exclusively, or almost exclusively benefits the primary government.

The Sidney Library Foundation (the "Foundation") meets the criteria of a blended component unit of the Library. The financial activity of the Foundation will be included in the financial statements of the Library as a Special Revenue Fund type.

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

#### 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.

#### Basis of Presentation - 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:

General Fund - This fund is the operating fund. It is used to account for all financial resources except those required to be accounted for in another fund.

Special Revenue Funds - These funds are established to account for the proceeds of specific revenue sources (other than amounts relating to expendable trusts or major capital projects) that are legally restricted to expenditures for specific purposes. The Library had the following significant Special Revenue Fund:

## AMOS MEMORIAL PUBLIC LIBRARY, SHELBY COUNTY

Notes to the Financial Statements

December 31, 2004 and 2003

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### NOTE 1- SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

Library Foundation Fund – This fund is used to account for the operations of the Library Foundation which is under Board control but are not used for the day to day operations of the Library. This constitutes a blended component unit.

Capital Projects Funds – These funds are used to account for receipts that are restricted for the acquisition or construction of major capital projects (except those financed through enterprise or trust funds). The Library had the following significant capital project fund:

Technology Fund – This fund receives monies from the transfer of funds from the General Fund, and donations from citizens and businesses in the surrounding area to be used for the purchase of automated equipment and programs for the Library.

Fiduciary Funds (Trust Funds) – These funds are used to account for resources restricted by legally binding trust agreements. The Library had the following significant fiduciary funds:

Amos Trust Fund – Expendable trust fund. This fund receives monies from donations from the Amos family which are kept in trust to be used for future technology or improvements.

Harshbarger Trust Fund – Expendable trust fund. This fund receives monies from donations from the Harshbarger family which are kept in trust to be used for future technology or improvements.

Christian Trust Fund – Expendable trust fund. This fund receives monies from donations from M. Christian which are kept in trust to be used for future technology or improvements.

Graham Trust Fund - Expendable trust fund. This fund receives monies from donations from E. Graham which are kept in trust to be used for future technology or improvements.

Simons Trust Fund - Expendable trust fund. This fund receives monies from donations from T.B. Simons which are kept in trust to be used for future technology or improvements.

### Budgetary Process

The Board must annually approve appropriation measures and subsequent amendments. Unencumbered appropriations lapse at year end. Budgetary expenditures (that is, disbursements and encumbrances) may not exceed appropriations at the fund, function level of control. Estimated resources include estimates of cash to be received (budgeted receipts) plus unencumbered cash as of January 1.

A summary of 2004 and 2003 budgetary activity appears in Note 3.

### Cash and Investments

Investments are reported in 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.

**AMOS MEMORIAL PUBLIC LIBRARY, SHELBY COUNTY**

Notes to the Financial Statements

December 31, 2004 and 2003

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

The Library invested funds in the State Treasury Assets Reserves of Ohio (STAR Ohio) during fiscal year 2004. 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 Rule 2a7 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, 2004.

**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.

**Compensated Absences**

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 cash basis of accounting.

**Total Columns on Financial Statements**

Total columns on the financial statements are captioned "Memorandum Only" to indicate that they are presented only to facilitate financial analysis. Data in these columns are not comparable to a consolidation. Interfund eliminations have not been made in the aggregation of this data.

**NOTE 2 - DEPOSITS AND INVESTMENTS**

The Library maintains a cash and investments pool used by all funds. The Ohio Revised Code prescribes allowable deposits and investments.

**Cash on Hand** – The Library maintained cash on hand of \$540 and \$440 as of December 31, 2004 and 2003, respectively.

The carrying amount of cash and investments at December 31 was as follows:

	<u>2004</u>	<u>2003</u>
Demand deposits	\$ 1,833,547	1,715,914
Certificates of deposit	151,885	161,885
Total deposits	<u>1,985,432</u>	<u>1,877,799</u>
Money Market Account	3,723	3,393
STAR Ohio	601,525	1,192,827
Mutual Fund Investments	1,213,089	576,711
Total investments	<u>1,818,337</u>	<u>1,772,931</u>
Total deposits and investments	<u>\$ 3,803,769</u>	<u>3,650,730</u>

**AMOS MEMORIAL PUBLIC LIBRARY, SHELBY COUNTY**

Notes to the Financial Statements

December 31, 2004 and 2003

NOTE 2 - DEPOSITS AND INVESTMENTS (continued)

**Deposit:** Deposits are either (1) insured by the Federal Depository Insurance Corporation, (2) collateralized by the financial institution's public entity deposit pool.

**Investments:** At year end, the library has invested in STAR Ohio and mutual funds. Investments in STAR Ohio and mutual funds are not evidenced by securities that exist in physical or book entry form.

NOTE 3 – BUDGETARY ACTIVITY

Budgetary activity for the years ending December 31, 2004 and 2003, excluding the activity of the Special Revenue Fund – Library Foundation (the blended component unit) which is not required to be budgeted, was as follows:

2004 Budgeted vs. Actual Receipts

Fund Type	Budgeted Receipts	Actual Receipts	Variance
General	\$ 1,825,366	\$ 1,898,130	\$ 72,764
Total	\$ 1,825,366	\$ 1,898,130	\$ 72,764

2004 Budgeted vs. Actual Budgetary Basis Expenditures

Fund Type	Appropriation Authority	Budgetary Expenditures	Variance
General	\$ 1,910,806	\$ 183,392	\$ 1,727,414
Special Revenue	-	-	-
Capital Projects	13,597	13,596	1
Fiduciary	-	-	-
Total	\$ 1,924,403	\$ 196,988	\$ 1,727,415

2003 Budgeted vs. Actual Receipts

Fund Type	Budgeted Receipts	Actual Receipts	Variance
General	\$ 1,672,929	\$ 1,838,702	\$ 165,773
Total	\$ 1,672,929	\$ 1,838,702	\$ 165,773

2003 Budgeted vs. Actual Budgetary Basis Expenditures

Fund Type	Appropriation Authority	Budgetary Expenditures	Variance
General	\$ 1,871,735	\$ 1,871,735	\$ -
Special Revenue	-	-	-
Capital Projects	13,318	13,318	-
Fiduciary	6,737	1,279	5,458
Total	\$ 1,891,790	\$ 1,886,332	\$ 5,458

## AMOS MEMORIAL PUBLIC LIBRARY, SHELBY COUNTY

Notes to the Financial Statements

December 31, 2004 and 2003

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### NOTE 4 – GRANTS-IN-AID

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 based on any additional revenues the Library receives.

### NOTE 5 – RETIREMENT SYSTEMS

The Public Employees Retirement System of Ohio (PERS) is a state operated, cost-sharing, multiple employer public employee retirement system. PERS provides retirement benefits to vested employees who are eligible to retire based upon years of service. PERS also provides survivor and disability benefits to vested employees.

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

### NOTE 6 - RISK MANAGEMENT

The Library has obtained commercial insurance for the following risks:

- Comprehensive property and general liability;
- Officials' Liability; and,
- Errors and omissions.

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



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Report on Internal Control Over Financial Reporting and on Compliance and Other Matters  
Based on an Audit of Financial Statements Performed in Accordance with  
Government Auditing Standards

Amos Memorial Public Library  
Shelby County  
230 East North Street  
Sidney, Ohio 45365

To the Board of Trustees:

We have audited the accompanying financial statements of the Amos Memorial Public Library (the Library) as of and for the years ended December 31, 2004 and 2003, and have issued our report thereon dated June 9, 2005, wherein we noted that 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 conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States.

Internal Control Over Financial Reporting

In planning and performing our audit, we considered the Library's internal control over financial reporting in order to determine our auditing procedures for the purpose of expressing our opinion on the financial statements and not to provide an opinion 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 that might be material weaknesses. A material weakness is a reportable 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 caused by error or fraud 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.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the Library's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

We noted certain matters that we reported to management of the Library in a separate letter dated June 9, 2005.

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

*Clark, Schaefer, Hachett & Co.*

Springfield, Ohio  
June 9, 2005



**Auditor of State  
Betty Montgomery**

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**AMOS MEMORIAL PUBLIC LIBRARY  
SHELBY 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  
DECEMBER 30, 2005**