



**Auditor of State
Betty Montgomery**

MUSKINGUM COUNTY LIBRARY SYSTEM
MUSKINGUM COUNTY

TABLE OF CONTENTS

TITLE	PAGE
Independent Accountants' Report.....	1
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, 2002.....	3
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, 2001.....	4
Notes to the Financial Statements	5
Independent Accountants' Report on Compliance and on Internal Control Required by <i>Government Auditing Standards</i>	11
Schedule of Findings	13

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**Auditor of State
Betty Montgomery**

INDEPENDENT ACCOUNTANTS' REPORT

Muskingum County Library System
Muskingum County
220 North Fifth Street
Zanesville, Ohio 43701

To the Board of Trustees:

We have audited the accompanying financial statements of the Muskingum County Library System, Muskingum County, Ohio (the Library), as of and for the years ended December 31, 2002 and 2001. 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 *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit 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 audit provides 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 reserve for encumbrances of the Muskingum County Library System, Muskingum County, as of December 31, 2002 and 2001, 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 October 20, 2003 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 grants. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* and should be read in conjunction with this report in considering the results of our audit.

This report is intended solely for the information and use of the audit committee, 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 that reads "Betty Montgomery". The signature is written in a cursive, flowing style.

Betty Montgomery
Auditor of State

October 20, 2003

**MUSKINGUM COUNTY LIBRARY SYSTEM
MUSKINGUM 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, 2002**

	<u>Governmental Fund Types</u>		<u>Fiduciary Fund Type</u>	<u>Totals (Memorandum Only)</u>
	<u>General</u>	<u>Capital Projects</u>	<u>Expendable Trust</u>	
Cash Receipts:				
Other Government Grants-In-Aid	\$3,144,624	\$	\$	\$3,144,624
Patron Fines and Fees	81,124			81,124
Earnings on Investments	11,411	84,933	77	96,421
Contributions, Gifts and Donations	12,847			12,847
Miscellaneous Receipts	25,761			25,761
	<u>3,275,767</u>	<u>84,933</u>	<u>77</u>	<u>3,360,777</u>
Cash Disbursements:				
Current:				
Salaries and Benefits	1,740,973			1,740,973
Supplies	94,321	2,436		96,757
Purchased and Contracted Services	395,685			395,685
Library Materials and Information	592,362	63		592,425
Capital Outlay	147,738	114,984		262,722
Other Objects	23,774			23,774
	<u>2,994,853</u>	<u>117,483</u>	<u>0</u>	<u>3,112,336</u>
Total Cash Receipts Over/(Under) Cash Disbursements	<u>280,914</u>	<u>(32,550)</u>	<u>77</u>	<u>248,441</u>
Other Financing Receipts/(Disbursements):				
Transfers-In		289,710		289,710
Transfers-Out	(289,710)			(289,710)
	<u>(289,710)</u>	<u>289,710</u>	<u>0</u>	<u>0</u>
Excess of Cash Receipts and Other Financing Receipts Over/(Under) Cash Disbursements and Other Financing Disbursements	(8,796)	257,160	77	248,441
Fund Cash Balances, January 1	<u>475,752</u>	<u>3,446,733</u>	<u>5,487</u>	<u>3,927,972</u>
Fund Cash Balances, December 31	<u>\$466,956</u>	<u>\$3,703,893</u>	<u>\$5,564</u>	<u>\$4,176,413</u>
Reserves for Encumbrances, December 31	<u>\$216,954</u>	<u>\$23,880</u>	<u>\$0</u>	<u>\$240,834</u>

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

**MUSKINGUM COUNTY LIBRARY SYSTEM
MUSKINGUM 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, 2001**

	<u>Governmental Fund Types</u>		<u>Fiduciary Fund Type</u>	<u>Totals (Memorandum Only)</u>
	<u>General</u>	<u>Capital Projects</u>	<u>Expendable Trust</u>	
Cash Receipts:				
Other Government Grants-In-Aid	\$3,410,074	\$	\$	\$3,410,074
Patron Fines and Fees	74,816			74,816
Earnings on Investments	32,467	176,288	177	208,932
Contributions, Gifts and Donations	12,828	134,908		147,736
Miscellaneous Receipts	30,080			30,080
	<u>3,560,265</u>	<u>311,196</u>	<u>177</u>	<u>3,871,638</u>
Cash Disbursements:				
Current:				
Salaries and Benefits	1,558,285			1,558,285
Supplies	101,068	33		101,101
Purchased and Contracted Services	594,059			594,059
Library Materials and Information	667,193	982		668,175
Capital Outlay	394,000	329,312		723,312
Other Objects	18,482			18,482
	<u>3,333,087</u>	<u>330,327</u>	<u>0</u>	<u>3,663,414</u>
Total Cash Receipts Over/(Under) Cash Disbursements	<u>227,178</u>	<u>(19,131)</u>	<u>177</u>	<u>208,224</u>
Other Financing Receipts/(Disbursements):				
Transfers-In		294,036		294,036
Transfers-Out	(294,036)			(294,036)
	<u>(294,036)</u>	<u>294,036</u>	<u>0</u>	<u>0</u>
Excess of Cash Receipts and Other Financing Receipts Over/(Under) Cash Disbursements and Other Financing Disbursements	(66,858)	274,905	177	208,224
Fund Cash Balances, January 1	<u>542,610</u>	<u>3,171,828</u>	<u>5,310</u>	<u>3,719,748</u>
Fund Cash Balances, December 31	<u>\$475,752</u>	<u>\$3,446,733</u>	<u>\$5,487</u>	<u>\$3,927,972</u>
Reserves for Encumbrances, December 31	<u>\$275,751</u>	<u>\$15,927</u>	<u>\$0</u>	<u>\$291,678</u>

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

**MUSKINGUM COUNTY LIBRARY SYSTEM
MUSKINGUM COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2002 AND 2001**

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. Description of the Entity

The Muskingum County Library, Muskingum 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 appointed by the Muskingum County Commissioners and the Muskingum County Common Pleas Court. The Library provides the community with various educational and literary resources. The Library is involved with the SOLO Regional Library which is defined as a jointly governed organization. Additional information concerning the jointly governed organization is presented in Note 7.

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

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

Investments are reported as assets. 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.

Certificates of deposit are valued at cost. Money market mutual funds are recorded at share values reported by the mutual fund.

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

2. Capital Project 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 Funds:

**MUSKINGUM COUNTY LIBRARY SYSTEM
MUSKINGUM COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2002 AND 2001
(Continued)**

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

D. Fund Accounting (Continued)

2. Capital Project Funds (Continued)

Building Fund – This fund is used to accumulate resources for possible future building projects.

Automation Fund – This fund is used to accumulate resources for computer technology systems upgrades.

Gates Fund - This fund is used to accumulate resources from the Bill and Melinda Gates Foundation to upgrade computer technology.

3. Fiduciary Funds (Trust 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 nonexpendable trust fund. Other trust funds are classified as expendable. The Library had one nonexpendable trust fund, the Permanent Endowment Fund, which was used to accumulate resources for permanent endowments.

E. Budgetary Process

The Ohio Administrative Code requires budgeting for each fund annually.

1. Appropriations

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, and object level of control.

2. Estimated Resources

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

3. Encumbrances

The Library reserves (encumbers) appropriations when commitments are made. Encumbrances outstanding at year end are carried over, and need not be reappropriated.

A summary of 2002 and 2001 budgetary activity appears in Note 3.

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.

**MUSKINGUM COUNTY LIBRARY SYSTEM
MUSKINGUM COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2002 AND 2001
(Continued)**

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

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 basis of accounting the Library uses.

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 follows:

	2002	2001
Cash on hand	\$205	\$205
Demand deposits	601,925	252,012
Certificates of deposit	1,533,965	1,805,057
Total deposits	2,136,095	2,057,274
No Load Money Market Mutual Fund	2,040,318	1,870,698
Total deposits and investments	\$4,176,413	\$3,927,972

Deposits: Deposits are either insured by the Federal Deposit Insurance Corporation, collateralized by securities specifically pledged by the financial institution to the Library, or 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.

**MUSKINGUM COUNTY LIBRARY SYSTEM
MUSKINGUM COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2002 AND 2001
(Continued)**

3. BUDGETARY ACTIVITY

Budgetary activity for the years ending 2002 and 2001 follows:

2002 Budgeted vs. Actual Receipts			
Fund Type	Budgeted Receipts	Actual Receipts	Variance
General	\$3,275,365	\$3,275,767	\$402
Capital Projects	84,500	374,643	290,143
Fiduciary	175	77	(98)
Total	\$3,360,040	\$3,650,487	\$290,447

2002 Budgeted vs. Actual Budgetary Basis Expenditures			
Fund Type	Appropriation Authority	Budgetary Expenditures	Variance
General	\$3,532,941	\$3,501,517	\$31,424
Capital Projects	3,286,927	141,363	3,145,564
Fiduciary			
Total	\$6,819,868	\$3,642,880	\$3,176,988

2001 Budgeted vs. Actual Receipts			
Fund Type	Budgeted Receipts	Actual Receipts	Variance
General	\$3,548,477	\$3,560,265	\$11,788
Capital Projects	309,843	605,232	295,389
Fiduciary	400	177	(223)
Total	\$3,858,720	\$4,165,674	\$306,954

2001 Budgeted vs. Actual Budgetary Basis Expenditures			
Fund Type	Appropriation Authority	Budgetary Expenditures	Variance
General	\$3,979,808	\$3,902,874	\$76,934
Capital Projects	2,499,691	346,254	2,153,437
Fiduciary			
Total	\$6,479,499	\$4,249,128	\$2,230,371

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 based on any additional revenues the Library receives.

**MUSKINGUM COUNTY LIBRARY SYSTEM
MUSKINGUM COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2002 AND 2001
(Continued)**

4. GRANTS-IN-AID AND TAX RECEIPTS (Continued)

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 Governments 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 to 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. RETIREMENT SYSTEM

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 for 2002 and 2001. The Library has paid all contributions required through December 31, 2002.

6. RISK MANAGEMENT

Commercial Insurance

The Muskingum County Library System has obtained commercial insurance for the following risks:

- Comprehensive property and general liability;
- Vehicles;
- Crime, including employee dishonesty and theft, disappearance and destruction; and
- Inland Marine.

**MUSKINGUM COUNTY LIBRARY SYSTEM
MUSKINGUM COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2002 AND 2001
(Continued)**

7. JOINTLY GOVERNED ORGANIZATION

The SOLO (Southeastern Ohio Library Organization) is a regional library system created and jointly governed according to the provisions of Ohio Rev. Code §3375.90 through §3375.93. The SOLO is composed of fourteen legally-separate libraries within Southeast Ohio: Barnesville Hutton Memorial Library, Bellaire Public Library, Caldwell Public Library, Guernsey County District Library, Kate Love Simpson Library, Martins Ferry Public Library, Monroe County District Library, Muskingum County Public Library System, Newark Public Library, Perry County District Library, Public Library of Steubenville and Jefferson County, Puskarich Public Library, St. Clairsville Public Library, and Washington County Public Library. The SOLO is governed by a fourteen member Board of Trustees selected by the Librarians Council which consists of the library administrators or a representative from each member library. The SOLO provides annual training workshops for member library employees, technical training and assistance, a central graphics center, and coordinates the delivery of intra-library book loans. The Muskingum County Library System's control over budgeting and financing of SOLO is limited to its voting authority and its representation on SOLO's Board of Trustees.

On December 19, 2002, the Library's Board authorized the termination of the contract with the SOLO, effective June 30, 2004.

8. RELATED PARTY TRANSACTIONS

The Library pays an annual fee to the SOLO, a jointly governed organization, of which the Library is a member. The Library paid \$12,050 to the SOLO during the period January 1, 2001 through December 31, 2002. For fiscal year 2002, dues of \$6,025 were paid on June 21, 2002 and for fiscal year 2001, dues of \$6,025 were paid on May 4, 2001.



**Auditor of State
Betty Montgomery**

**INDEPENDENT ACCOUNTANTS' REPORT ON COMPLIANCE AND ON INTERNAL CONTROL
REQUIRED BY *GOVERNMENT AUDITING STANDARDS***

Muskingum County Library System
Muskingum County
220 North Fifth Street
Zanesville, Ohio 43701

To the Board of Trustees:

We have audited the accompanying financial statements of the Muskingum County Library System, Muskingum County, Ohio (the Library), as of and for the years ended December 31, 2002 and 2001, and have issued our report thereon dated October 20, 2003. 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.

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 audit 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 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 assurance on the internal control over financial reporting. However, we noted a certain matter involving the internal control over financial reporting and its operation that we consider to be a reportable condition. Reportable conditions involve matters coming to our attention relating to significant deficiencies in the design or operation of the internal control over financial reporting that, in our judgment, could adversely affect the Library's ability to record, process, summarize and report financial data consistent with the assertions of management in the financial statements. A reportable condition is described in the accompanying Schedule of Findings as item 2002-001.

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. Our consideration of the internal control over financial reporting would not necessarily disclose all matters in the internal control that might be reportable conditions and, accordingly, would not necessarily disclose all reportable conditions that are also considered to be material weaknesses. However, we do not believe the reportable condition described above is a material weakness. We noted other matters involving the internal control over financial reporting that do not require inclusion in this report, that we have reported to management of the Library in a separate letter dated October 20, 2003.

This report is intended solely for the information and use of the audit committee, 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 that reads "Betty Montgomery". The signature is written in a cursive, flowing style.

Betty Montgomery
Auditor of State

October 20, 2003

**MUSKINGUM COUNTY LIBRARY SYSTEM
MUSKINGUM COUNTY**

**SCHEDULE OF FINDINGS
DECEMBER 31, 2002 AND 2001**

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

FINDING NUMBER 2002-001

Reportable Condition – Posting of Budgetary Information

The Library’s system of internal controls includes implementation of certain budgetary procedures in order to assist in the effective management of the Library’s financial resources.

During 2001, variances existed between the amounts on the certificates of estimated resources and the amounts posted to the accounting system as follows:

2001

Fund	Budgeted Receipts per the Accounting System	Budgeted Receipts Per the Final Certificate of Estimated Resources	Variance
General Fund	\$3,571,623	\$3,548,477	(\$23,146)
Building Fund	\$100,000	\$130,500	\$30,500
Gates Fund	\$168,243	\$137,743	(\$30,500)
Expendable Trust Fund	\$0	\$400	\$400

The appropriations as approved by the Board of Trustees did not agree to the appropriations entered into the appropriations ledger. The following schedules compare Board approved appropriations to those posted to the appropriations ledger during 2002 and 2001.

2002

Fund	2002 Appropriations Posted to the Accounting System	Board Approved Appropriations	Variance
General Fund	\$3,475,053	\$3,275,190	(\$217,863)
Building Fund	\$2,150,000	\$2,450,000	\$300,000
Automation Fund	\$575,000	\$815,000	\$240,000
Gates Fund	\$339	\$0	(\$339)

2001

Fund	2001 Appropriations Posted to the Accounting System	Board Approved Appropriations	Variance
General Fund	\$3,667,237	\$3,612,200	(\$55,037)
Gates Fund	\$137,743	\$134,908	(\$2,835)
Permanent Art Improvement Fund	\$0	\$110,000	\$110,000

**MUSKINGUM COUNTY LIBRARY SYSTEM
MUSKINGUM COUNTY**

**SCHEDULE OF FINDINGS
DECEMBER 31, 2002 AND 2001
(Continued)**

**FINDINGS RELATED TO THE FINANCIAL STATEMENTS
REQUIRED TO BE REPORTED IN ACCORDANCE WITH GAGAS (Continued)**

FINDING NUMBER 2002-001 (Continued)

Because budgetary information entered into the accounting system did not correspond to budgetary measures approved by the Board, Library management's monitoring of budgeted versus actual activity was not as reliable as should be. Although this weakness resulted in expenditures exceeding appropriations in the Gates Fund by \$339 and \$2,496, for 2002 and 2001, respectively, no negative fund balances resulted from this oversight. Estimated receipts and appropriations reported in Note 3 to the financial statements have been adjusted to reflect only the amounts of estimated receipts and appropriations as adopted by the Board of Trustees.

We recommend estimated receipts be posted to the accounting system directly from the certificate of estimated resources and any amendments thereto. This would ensure more reliable comparisons of estimated to actual receipts to be made throughout the year and help indicate when an increased or decreased amended certificate should be obtained. We further recommend appropriations be posted to the accounting system only after the Board of Trustees has approved the measures.



**Auditor of State
Betty Montgomery**

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MUSKINGUM COUNTY LIBRARY SYSTEM

MUSKINGUM COUNTY

CLERK'S CERTIFICATION

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

Susan Babbitt

CLERK OF THE BUREAU

**CERTIFIED
NOVEMBER 18, 2003**