



**Auditor of State  
Betty Montgomery**



**PORTAGE COUNTY DISTRICT LIBRARY  
PORTAGE COUNTY**

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**Auditor of State  
Betty Montgomery**

Portage County District Library  
Portage County  
10482 South Street  
Garrettsville, Ohio 44231

To the Board of Trustees:

As you are aware, the Auditor of State's Office (AOS) must modify the *Independent Accountants' Report* we provide on your financial statements due to a February 2, 2005 interpretation from the American Institute of Certified Public Accountants (AICPA). While AOS does not legally require your government to prepare financial statements pursuant to Generally Accepted Accounting Principles (GAAP), the AICPA interpretation requires auditors to formally acknowledge that you did not prepare your financial statements in accordance with GAAP. Our Report includes an opinion relating to GAAP presentation and measurement requirements, but does not imply the amounts the statements present are misstated under the non-GAAP basis you follow. The AOS report also includes an opinion on the financial statements you prepared using the cash basis and financial statement format the AOS permits.

A handwritten signature in cursive script that reads "Betty Montgomery".

**Betty Montgomery**  
Auditor of State

August 19, 2005

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## Auditor of State Betty Montgomery

### INDEPENDENT ACCOUNTANTS' REPORT

Portage County District Library  
Portage County  
10482 South Street  
Garrettsville, Ohio 44231

To the Board of Trustees:

We have audited the accompanying financial statements of Portage County District Library, Portage County, (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 our audit provides a reasonable basis for our opinion.

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

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 (and 2003), 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 Auditor of State permits. Our opinion on the fair presentation of the amounts reported pursuant to its non-GAAP basis is in the second following paragraph.

In our opinion, because of the effects of the matter discussed in the preceding two paragraphs, the financial statements referred to above for the year ended December 31, 2004 do not present fairly, in conformity with accounting principles generally accepted in the United States of America, the financial position of the Library as of December 31, 2004, or its changes in financial 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 of Portage County District Library, Portage 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 August 19, 2005, on our consideration of the Library's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements and other matters. While we did not opine on the internal control over financial reporting or on compliance, that report describes the scope of our testing of internal control over financial reporting and compliance, and the results of that testing. That report is an integral part of an audit performed in accordance with *Government Auditing Standards*. You should read it in conjunction with this report in assessing the results of our audit.



**Betty Montgomery**  
Auditor of State

August 19, 2005



PORTAGE COUNTY DISTRICT LIBRARY  
PORTAGE COUNTY

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

	<u>Governmental Fund Types</u>			<b>Totals (Memorandum Only)</b>
	<u>General</u>	<u>Special Revenue</u>	<u>Capital Projects</u>	
<b>Cash Receipts:</b>				
Library and Local Government Support	\$2,546,684	\$0	\$0	\$2,546,684
Other Government Grants-In-Aid				0
Patron Fines and Fees	45,518			45,518
Services Provided to Other Entities	24,086			24,086
Contributions, Gifts and Donations	7,457	3,812		11,269
Earnings on Investments	19,926	1,504	752	22,182
Miscellaneous Receipts	24,975			24,975
<b>Total Cash Receipts</b>	<u>2,668,646</u>	<u>5,316</u>	<u>752</u>	<u>2,674,714</u>
<b>Cash Disbursements:</b>				
Current:				
Salaries	1,408,786			1,408,786
Employee Fringe Benefits	415,666			415,666
Purchased and Contracted Services	304,634		5,823	310,457
Library Materials and Information	353,117			353,117
Supplies	52,918			52,918
Other Objects	7,780			7,780
Capital Outlay	22,915		12,663	35,578
<b>Total Cash Disbursements</b>	<u>2,565,816</u>	<u>0</u>	<u>18,486</u>	<u>2,584,302</u>
Total Cash Receipts Over/(Under) Cash Disbursements	<u>102,830</u>	<u>5,316</u>	<u>(17,734)</u>	<u>90,412</u>
<b>Other Financing Receipts/(Disbursements):</b>				
Transfers-In		5,683	39,522	45,205
Transfers-Out	(45,205)			(45,205)
<b>Total Other Financing Receipts/(Disbursements)</b>	<u>(45,205)</u>	<u>5,683</u>	<u>39,522</u>	<u>0</u>
Excess of Cash Receipts and Other Financing Receipts Over/(Under) Cash Disbursements and Other Financing Disbursements	57,625	10,999	21,788	90,412
Fund Cash Balances, January 1	498,761	280,826	420,634	1,200,221
<b>Fund Cash Balances, December 31</b>	<u><b>\$556,386</b></u>	<u><b>\$291,825</b></u>	<u><b>\$442,422</b></u>	<u><b>\$1,290,633</b></u>
Reserves for Encumbrances, December 31	<u>\$266,990</u>	<u>\$0</u>	<u>\$17,346</u>	<u>\$0</u>

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

**PORTAGE COUNTY DISTRICT LIBRARY  
PORTAGE COUNTY**

**COMBINED STATEMENT OF CASH RECEIPTS, CASH DISBURSEMENTS, AND  
CHANGES IN FUND CASH BALANCES  
ALL AGENCY FUNDS  
FOR THE YEAR ENDED DECEMBER 31, 2004**

	<b>Agency</b>
<b>Operating Cash Receipts:</b>	
Library and Local Government Support	\$217,726
Earnings on Investments	\$2,158
Miscellaneous Receipts	4,044
	223,928
<b>Operating Cash Disbursements:</b>	
Current:	
Salaries	2,884
Employee Fringe Benefits	416
Purchased and Contracted Services	127,361
Library Materials and Information	59,503
Supplies	3,346
Other Objects	70
Capital Outlay	4,445
	198,025
Total Operating Cash Disbursements	198,025
Operating Income	25,903
Fund Cash Balances, January 1	174,469
<b>Fund Cash Balances, December 31</b>	<b>\$200,372</b>
Reserves for Encumbrances, December 31	\$18,249

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

PORTAGE COUNTY DISTRICT LIBRARY  
PORTAGE COUNTY

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

	<u>Governmental Fund Types</u>			<b>Totals (Memorandum Only)</b>
	<u>General</u>	<u>Special Revenue</u>	<u>Capital Projects</u>	
<b>Cash Receipts:</b>				
Library and Local Government Support	\$2,530,849	\$0	\$0	\$2,530,849
Other Government Grants-In-Aid				0
Patron Fines and Fees	46,732			46,732
Services Provided to Other Entities	31,115			31,115
Contributions, Gifts and Donations	8,450			8,450
Earnings on Investments	21,987			21,987
Miscellaneous Receipts	29,214			29,214
	<u>2,668,347</u>	<u>0</u>	<u>0</u>	<u>2,668,347</u>
Total Cash Receipts				
<b>Cash Disbursements:</b>				
Current:				
Salaries	1,439,840			1,439,840
Employee Fringe Benefits	462,034			462,034
Purchased and Contracted Services	299,536		12,235	311,771
Library Materials and Information	358,300			358,300
Supplies	47,329			47,329
Other Objects	7,349			7,349
Capital Outlay	24,367		30,634	55,001
	<u>2,638,755</u>	<u>0</u>	<u>42,869</u>	<u>2,681,624</u>
Total Cash Disbursements				
Total Cash Receipts Over/(Under) Cash Disbursements	<u>29,592</u>	<u>0</u>	<u>(42,869)</u>	<u>(13,277)</u>
<b>Other Financing Receipts/(Disbursements):</b>				
Transfers-In		6,007	8,901	14,908
Transfers-Out	(14,908)			(14,908)
	<u>(14,908)</u>	<u>6,007</u>	<u>8,901</u>	<u>0</u>
Total Other Financing Receipts/(Disbursements)				
Excess of Cash Receipts and Other Financing Receipts Over/(Under) Cash Disbursements and Other Financing Disbursements	14,684	6,007	(33,968)	(13,277)
Fund Cash Balances as restated, January 1 (See Note 8)	484,077	274,819	454,602	1,213,498
<b>Fund Cash Balances, December 31</b>	<u><b>\$498,761</b></u>	<u><b>\$280,826</b></u>	<u><b>\$420,634</b></u>	<u><b>\$1,200,221</b></u>
Reserves for Encumbrances, December 31	<u>\$255,064</u>	<u>\$0</u>	<u>\$30,450</u>	<u>\$285,514</u>

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

**PORTAGE COUNTY DISTRICT LIBRARY  
PORTAGE COUNTY**

**COMBINED STATEMENT OF CASH RECEIPTS, CASH DISBURSEMENTS, AND  
CHANGES IN FUND CASH BALANCES  
ALL AGENCY FUNDS  
FOR THE YEAR ENDED DECEMBER 31, 2003**

	<b>Agency</b>
<b>Operating Cash Receipts:</b>	
Library and Local Government Support	\$216,372
Earnings on Investments	\$2,614
Miscellaneous Receipts	3,265
	222,251
<b>Operating Cash Disbursements:</b>	
Current:	
Salaries	2,270
Employee Fringe Benefits	407
Purchased and Contracted Services	135,826
Library Materials and Information	61,812
Supplies	3,816
Capital Outlay	216,051
	420,182
Total Operating Cash Disbursements	420,182
Operating (Loss)	(197,931)
Fund Cash Balances, January 1	372,400
<b>Fund Cash Balances, December 31</b>	<b>\$174,469</b>
Reserves for Encumbrances, December 31	\$51,690

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

**PORTAGE COUNTY DISTRICT LIBRARY  
PORTAGE COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS  
DECEMBER 31, 2004 AND 2003**

**1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

**A. Description of the Entity**

Portage County District Library, Portage 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 county district public library established pursuant to Section 3375.19 of the Ohio Revised Code.

The Library is directed by a seven-member Board of Trustees, four who are appointed by the Portage County Commissioners and three who are appointed by the Portage County Common Pleas Court. The Library provides the community with various educational and literary resources.

Located in Garrettsville, Ohio, the Library is the main office and administrative headquarters for the following branch libraries: Aurora Public Library, Streetsboro Library, Randolph Library, Windham Library, and Brimfield Library. The Library also operates a bookmobile as a way to offer library services to the public in an accessible manner.

The Library is associated with the Portage Library Consortium, which was formed in 1990 by an agreement between the Portage County District Library, Kent Free Library, and Reed Memorial Library and is defined as a jointly governed organization. (See Note 7). The Library acts as the fiscal agent for the consortium.

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

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

**C. Cash and Investments**

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

The Library values certificates of deposit at cost. Money market mutual funds (including STAR Ohio) are recorded at share values the mutual fund reports.

**PORTAGE COUNTY DISTRICT LIBRARY  
PORTAGE COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS  
DECEMBER 31, 2004 AND 2003  
(Continued)**

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

**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 accounts for all financial resources except those required to be accounted for in another fund.

**2. Special Revenue Funds**

These funds account for proceeds from specific sources (other than from trusts or for capital projects) that are restricted to expenditure for specific purposes.

*Mildred Chang Memorial Fund* – This fund accounts for the bequest by Ms. Chang to be used for capital improvements of the Windham Branch only.

*Vehicle Replacement Fund* – This fund is used to accumulate resources for the repair and replacement of Library vehicles.

**3. Capital Project Funds**

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

*Garrettsville Building Fund* – This fund is used to account for capital improvements and repairs of the Garrettsville Branch building.

*Branch Improvement Fund* – This fund is used to account for the capital improvements of the various Library branches other than the Garrettsville building.

*Portage County District Library Automated Circulation System Fund* – This fund is used to account for computer purchases and automation at the library.

**4. Fiduciary Funds (Agency Funds)**

Funds for which the Library is acting in an agency capacity are classified as agency funds. The Library had the following significant fiduciary funds:

The Library acts as the fiscal agent for the Portage Library Consortium (PLC) and uses a PLC General Fund and a PLC Circulation Fund.

**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 function level of control.

**PORTAGE COUNTY DISTRICT LIBRARY  
PORTAGE COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS  
DECEMBER 31, 2004 AND 2003  
(Continued)**

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

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

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

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

**G. Accumulated Leave**

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

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

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

	2004	2003
Demand deposits	\$816,546	\$506,858
Certificates of deposit	150,000	350,000
Total deposits	966,546	856,858
STAR Ohio	524,458	517,832
Total deposits and investments	\$1,491,004	\$1,374,690

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

**Investments:** Investments in STAR Ohio are not evidenced by securities existing in physical or book-entry form.

**3. BUDGETARY ACTIVITY**

Budgetary activity for the years ending December 31, 2004 and 2003 follows:

2004 Budgeted vs. Actual Receipts			
Fund Type	Budgeted Receipts	Actual Receipts	Variance
General	\$2,663,438	\$2,668,646	\$5,208
Special Revenue	0	10,999	10,999
Capital Projects	0	40,274	40,274
Agency	218,423	223,928	5,505
Total	\$2,881,861	\$2,943,847	\$61,986

**PORTAGE COUNTY DISTRICT LIBRARY  
PORTAGE COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS  
DECEMBER 31, 2004 AND 2003  
(Continued)**

**3. BUDGETARY ACTIVITY – (Continued)**

2004 Budgeted vs. Actual Budgetary Basis Expenditures			
Fund Type	Appropriation Authority	Budgetary Expenditures	Variance
General	\$3,162,202	\$2,878,011	\$284,191
Special Revenue	280,825	0	280,825
Capital Projects	420,634	35,832	384,802
Agency	392,702	216,274	176,428
Total	<u>\$4,256,363</u>	<u>\$3,130,117</u>	<u>\$1,126,246</u>

2003 Budgeted vs. Actual Receipts			
Fund Type	Budgeted Receipts	Actual Receipts	Variance
General	2,657,149	2,668,347	11,198
Special Revenue	0	6,007	6,007
Capital Projects	0	8,901	8,901
Agency	217,372	222,251	4,879
Total	<u>\$2,874,521</u>	<u>\$2,905,506</u>	<u>\$30,985</u>

2003 Budgeted vs. Actual Budgetary Basis Expenditures			
Fund Type	Appropriation Authority	Budgetary Expenditures	Variance
General	\$3,141,228	\$2,908,727	\$232,501
Special Revenue	274,818	0	274,818
Capital Projects	454,602	73,319	381,283
Agency	589,581	471,872	117,709
Total	<u>\$4,460,229</u>	<u>\$3,453,918</u>	<u>\$1,006,311</u>

**4. GRANTS-IN-AID**

The primary source of revenue for Ohio public libraries is the State Library and Local Government Support Fund (LLGSF). The State allocates LLGSF to each county based on the county's prior intangibles tax of LLGSF revenues, and its population. The County Budget Commission allocates these funds to the Library based on its needs such as for the construction of new library buildings, improvements, operation, maintenance, or other expenses. The Budget Commission cannot reduce its allocation of these funds to the Library based on of any additional revenues the Library receives.

**5. RETIREMENT SYSTEM**

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



**PORTAGE COUNTY DISTRICT LIBRARY  
PORTAGE COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS  
DECEMBER 31, 2004 AND 2003  
(Continued)**

**5. RETIREMENT SYSTEM – (Continued)**

The Ohio Revised Code also prescribes contribution rates. The Library's OPERS members contributed 8.5 percent of their gross salaries. The Library contributed an amount equal to 13.55 percent of participants' gross salaries. The Library has paid all contributions required through December 31, 2004.

**6. RISK MANAGEMENT**

**Commercial Insurance**

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 insurance and dental and vision coverage to full-time employees through a private carrier.

**7. JOINTLY GOVERNED ORGANIZATION**

The Portage Library Consortium (PLC) authorized under Ohio Revised Code Section 3375.403 consists of the Portage County District, Kent Free Library, and Reed Memorial libraries. The purpose of the consortium is to provide better services at reduced costs to each member through collective efforts and resource sharing. The PLC is governed by a Council comprised of two trustees from each member library. Member libraries are entitled to a single vote. Council controls the budget and all financial concerns. The three libraries allocate 1.3% of State Library and Local Government Support Fund (LLGSF) for a total 3.9% allocation of revenue. The Portage County District Library acts as the fiscal agent for the consortium.

**8. RESTATEMENT OF PRIOR YEAR'S FUND BALANCE**

In 2002 the Library received a Services to Youth Project Grant. The proceeds of this grant were reported in the Special Revenue Funds, but should have been reported in the General Fund. The beginning balances of the General Fund and Special Revenue Funds will be restated. To reflect this change, the following restatement of prior year's fund balance will be made:

	Prior Year Fund Balance	Restatement	Restated Fund Balance
General Fund	\$469,270	\$14,807	\$484,077
Special Revenue Funds	\$289,626	(\$14,807)	\$274,819

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**Auditor of State  
Betty Montgomery**

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

Portage County District Library  
Portage County  
10482 South Street  
Garrettsville, Ohio 44231

To the Board of Trustees:

We have audited the financial statements of the Portage County District Library, Portage County, (the Library) as of and for the years ended December 31, 2004 and 2003, and have issued our report thereon dated August 19, 2005, wherein we noted the Library follows the accounting practices the Auditor of State prescribes 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 the Comptroller General of the United States' *Government Auditing Standards*.

**Internal Control Over Financial Reporting**

In planning and performing our audit, we considered the Library's internal control over financial reporting to determine our auditing procedures to express our opinion on the financial statements and not to opine on the internal control over financial reporting. Our consideration of the internal control would not necessarily disclose all matters in the internal control over financial reporting 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 material to the financial statements we audited may occur and not be timely detected by employees when performing their assigned functions. We noted no matters involving the internal control over financial reporting and its operation that we consider material weaknesses.

**Compliance and Other Matters**

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

Portage County District Library  
Portage County  
Independent Accountants' Report on Internal Control Over  
Financial Reporting and on Compliance and Other Matters  
Required by *Government Auditing Standards*  
Page 2

We intend this report solely for the information and use of the audit committee, management, and the Board of Trustees. It is not intended for 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

August 19, 2005



**Auditor of State  
Betty Montgomery**

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**PORTAGE COUNTY DISTRICT LIBRARY**

**PORTAGE 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 10, 2005**