

TUSCARAWAS COUNTY PUBLIC LIBRARY
TUSCARAWAS COUNTY, OHIO
REPORT ON AUDITS OF
FINANCIAL STATEMENTS
JANUARY 1, 1999 -
DECEMBER 31, 2000



STATE OF OHIO
OFFICE OF THE AUDITOR

JIM PETRO, AUDITOR OF STATE

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Board of Trustees
Tuscarawas County Public Library
121 Fair Avenue, NW
New Philadelphia, Ohio 44663

We have reviewed the Independent Auditor's Report of the Tuscarawas County Public Library, Tuscarawas County, prepared by Tope & Willoughby, Inc., for the audit period January 1, 1999 through December 31, 2000. Based upon this review, we have accepted these reports in lieu of the audit required by Section 117.11, Revised Code. The Auditor of State did not audit the accompanying financial statements and, accordingly, we are unable to express, and do not express an opinion on them.

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

JIM PETRO
Auditor of State

October 15, 2001

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TUSCARAWAS COUNTY PUBLIC LIBRARY
TUSCARAWAS COUNTY, OHIO

FISCAL YEARS AUDITED UNDER
GAGAS: 1999/2000

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TUSCARAWAS COUNTY PUBLIC LIBRARY
TUSCARAWAS COUNTY, OHIO
121 Fair Avenue, NW
New Philadelphia, Ohio 44663

APPOINTED OFFICIALS
AS OF DECEMBER 31, 2000

<u>NAME</u>	<u>TITLE</u>	<u>TERM OF OFFICE</u>	<u>SURETY</u>	<u>AMOUNT</u>
James Patrick P.O. Box 191 New Philadelphia, Ohio 44663	President	05/01/98-05/01/05		
C. Thomas Patton 7306 Central Rd., NW Strasburg, Ohio 44680	Vice- President	05/10/97-05/01/04		
Mary Burns 807 Union Ave., NW New Philadelphia, Ohio 44663	Secretary	05/01/00-05/01/07		
William P. McKenna P.O. Box 552 Bolivar, Ohio 44612	Member	07/01/97-05/31/02		
Joanne Limbach P.O. Box 1156 New Philadelphia, Ohio 44663	Member	01/01/99-01/01/05		
Gretchen Waltman P.O. Box 3 Baltic, Ohio 43804	Member	07/01/97-12/31/01		
Merry Pretorius 4438 SR 416, SE New Philadelphia, Ohio 44663	Member	01/01/99-12/31/03		
Susan B. Hagloch 219 Schaar Drive Dover, Ohio 44622	Director	01/01/99-12/31/00		
Jeremy Hines 121 Fair Ave., NW New Philadelphia, Ohio 44663	Clerk- Treasurer	01/01/99-12/31/00	(A)	\$50,000
Shirley Ernest 121 Fair Ave., NW New Philadelphia, Ohio 44663	Deputy Clerk-Treasurer	01/01/99-12/31/00	(A)	\$ 2,500

LEGAL COUNSEL

Amanda Spies-Bornhorst
Prosecuting Attorney
Tuscarawas County Courthouse
125 East High Avenue
New Philadelphia, Ohio 44663

(A) The Ohio Casualty Insurance Company

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TOPE & WILLOUGHBY, INC.

Certified Public Accountants

216 North Broadway, P.O. Box 1021, New Philadelphia, Ohio 44663

Phone (330) 602-1322 • Fax (330) 602-2610

August 29, 2001

Board of Trustees
Tuscarawas County Public Library
121 Fair Avenue, NW
New Philadelphia, Ohio 44663

INDEPENDENT AUDITORS' REPORT

We have audited the financial statements of Tuscarawas County Public Library, (the Library) as of and for the years ended December 31, 2000 and 1999. 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 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 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 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 of Tuscarawas County Public Library, as of December 31, 2000 and 1999, 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 a report dated August 29, 2001, on our consideration of the Library's internal control structure and on its compliance with laws and regulations.

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 Section 117.26, Ohio Revised Code, and is not intended to be and should not be used by anyone other than these specified parties.

TUSCARAWAS COUNTY PUBLIC LIBRARY
TUSCARAWAS COUNTY, OHIO

COMBINED STATEMENT OF CASH RECEIPTS, CASH DISBURSEMENTS, AND CHANGES IN FUND
CASH BALANCES - ALL GOVERNMENTAL FUND TYPES
AND SIMILAR FIDUCIARY FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2000

	Governmental Fund type				Fiduciary	(Memorandum
	General	Special Revenue	Debt Service	Capital Projects	Expendable Trust	Only) Total
CASH RECEIPTS:						
Taxes	\$ 1,982,997	\$ 0	\$ 134,551	\$ 0	\$ 0	\$2,117,548
Patron fines and fees	38,731	0	0	0	0	38,731
Earnings on investment	45,842	0	0	0	0	45,842
Contributions, gifts, and donations	1,627	0	0	45	5,474	7,146
Miscellaneous	303	0	0	0	0	303
Total cash receipts	2,069,500	0	134,551	45	5,474	2,209,570
CASH DISBURSEMENTS:						
Salaries and benefits	1,354,659	0	0	0	0	1,354,659
Supplies	54,598	0	0	0	0	54,598
Purchased & contracted services	164,116	0	2,342	24,745	0	191,203
Library materials & information	207,453	0	0	0	0	207,453
Capital outlay	21,710	0	0	36,225	0	57,935
Other objects	95,879	0	0	0	0	95,879
Debt Service:						
Redemption of principal	0	0	65,000	0	0	65,000
Interest	0	0	77,060	0	0	77,060
Total cash disbursements	1,898,415	0	144,402	60,970	0	2,103,787
Total cash receipts over/(under) cash disbursements	171,085	0	(9,851)	(60,925)	5,474	105,783
Other Financing receipts/ (disbursements):						
Transfers-in	0	0	0	289,389	0	289,389
Transfers-out	(175,081)	0	0	0	(114,308)	(289,389)
Total other financing receipts/(disbursements)	(175,081)	0	0	289,389	(114,308)	0
Excess of cash receipts and other financing receipts over (under) cash disbursements and other financing disbursements	(3,996)	0	(9,851)	228,464	(108,834)	105,783
Fund cash balances, January 1, 2000	93,997	122,700	66,888	148,804	208,834	641,223
Fund cash balances, December 31, 2000	<u>\$ 90,001</u>	<u>\$ 122,700</u>	<u>\$ 57,037</u>	<u>\$ 377,268</u>	<u>\$ 100,000</u>	<u>\$ 747,006</u>

The accompanying notes are an integral part of these financial statements.

TUSCARAWAS COUNTY PUBLIC LIBRARY
TUSCARAWAS COUNTY, OHIO

COMBINED STATEMENT OF CASH RECEIPTS,
CASH DISBURSEMENTS, AND CHANGES IN FUND
CASH BALANCES - ALL FIDUCIARY FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2000

	<u>Fiduciary Fund</u> <u>Type</u> <u>Nonexpendable</u> <u>Trust</u>
Cash receipts:	
Miscellaneous	<u>\$ 0</u>
Total Cash receipts	0
Fund cash balances, January 1, 2000	<u>485</u>
Fund cash balances, December 31, 2000	<u>\$ 485</u>

The accompanying notes are an integral part of these financial statements.

TUSCARAWAS COUNTY PUBLIC LIBRARY
TUSCARAWAS COUNTY, OHIO

COMBINED STATEMENT OF CASH RECEIPTS, CASH DISBURSEMENTS, AND CHANGES IN FUND
CASH BALANCES - ALL GOVERNMENTAL FUND TYPES
AND SIMILAR FIDUCIARY FUNDS
FOR THE YEAR ENDED DECEMBER 31, 1999

	Governmental Fund type				Fiduciary	(Memorandum
	General	Special Revenue	Debt Service	Capital Projects	Fund Type Expendable Trust	Only) Total
CASH RECEIPTS:						
Taxes	\$ 1,841,657	\$ 0	\$ 130,462	\$ 0	\$ 0	\$1,972,119
Patron fines and fees	39,321	0	0	0	0	39,321
Earnings on investment	35,689	0	0	0	0	35,689
Contributions, gifts, and donations	126	0	0	0	1,349	1,475
Miscellaneous	938	0	0	0	0	938
Total cash receipts	<u>1,917,731</u>	<u>0</u>	<u>130,462</u>	<u>0</u>	<u>1,349</u>	<u>2,049,542</u>
CASH DISBURSEMENTS:						
Salaries and benefits	1,185,300	0	0	0	0	1,185,300
Supplies	58,473	0	0	0	0	58,473
Purchased & contracted services	157,485	0	2,228	2,830	0	162,543
Library materials & information	222,580	0	0	0	0	222,580
Capital outlay	45,713	0	0	101,163	0	146,876
Other objects	101,563	0	0	0	0	101,563
Debt Service:						
Redemption of principal	0	0	55,000	0	0	55,000
Interest	0	0	80,360	0	0	80,360
Total cash disbursements	<u>1,771,114</u>	<u>0</u>	<u>137,588</u>	<u>103,993</u>	<u>0</u>	<u>2,012,695</u>
Total cash receipts over/(under) cash disbursements	146,617	0	(7,126)	(103,993)	1,349	36,847
Other Financing receipts/ (disbursements):						
Transfers-in	0	50,000	0	150,000	50,000	250,000
Transfers-out	(250,000)	0	0	0	0	(250,000)
Total other financing receipts/(disbursements)	<u>(250,000)</u>	<u>50,000</u>	<u>0</u>	<u>150,000</u>	<u>50,000</u>	<u>0</u>
Excess of cash receipts and other financing receipts over (under) cash disbursements and other financing disbursements	(103,383)	50,000	(7,126)	46,007	51,349	36,847
Fund cash balances, January 1, 1999	<u>197,380</u>	<u>72,700</u>	<u>74,014</u>	<u>102,797</u>	<u>157,485</u>	<u>604,376</u>
Fund cash balances, December 31, 1999	<u>\$ 93,997</u>	<u>\$ 122,700</u>	<u>\$ 66,888</u>	<u>\$ 148,804</u>	<u>\$ 208,834</u>	<u>\$ 641,223</u>

The accompanying notes are an integral part of these financial statements.

TUSCARAWAS COUNTY PUBLIC LIBRARY
TUSCARAWAS COUNTY, OHIO

COMBINED STATEMENT OF CASH RECEIPTS,
CASH DISBURSEMENTS, AND CHANGES IN FUND
CASH BALANCES - ALL FIDUCIARY FUNDS
FOR THE YEAR ENDED DECEMBER 31, 1999

	Fiduciary Fund Type
	<u>Nonexpendable Trust</u>
Cash receipts:	
Miscellaneous	\$ 0
Net receipts	0
Fund cash balances, January 1, 1999	<u>485</u>
Fund cash balances, December 31, 1999	<u>\$ 485</u>

The accompanying notes are an integral part of these financial statements.

NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2000 AND 1999

NOTE 1: **Summary of Significant Accounting Policies**

Description of the Entity

Tuscarawas County Public Library (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 appointed by the judge of the Court of Common Pleas and the Board of County Commissioners.

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

Basis of Accounting

These financial statements were prepared on the cash basis of accounting which is prescribed or permitted by the Auditor of State and which is a comprehensive basis of accounting other than generally accepted accounting principles. Receipts are recognized when received in cash rather than when earned, and disbursements are recognized when a payment is made rather than when a liability is incurred.

Cash and Investments

The investment in STAR Ohio (the State Treasurer's investment pool) is valued at amounts reported by the State Treasurer.

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

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.

Special Revenue Funds

These funds are used to account for proceeds from specific sources (other than from trusts or for capital projects) that are restricted to expenditure for specific purposes. The Library accounted for Bookmobile transactions as the only Special Revenue Fund.

The accompanying notes are an integral part of these financial statements.

NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2000 AND 1999

NOTE 1: **Summary of Significant Accounting Policies (continued)**

Bookmobile Purchase Fund - This fund accounts for the accumulation of funds from General Fund sources for the purpose of purchasing a bookmobile.

Debt Service Funds

The debt service fund is used to accumulate resources for the payment of bond and note indebtedness. The Library had the following significant debt service fund:

Bond Retirement Fund - This fund accounts for the payment of bond indebtedness relating to the Library's 1991 addition to the main branch's facility.

Capital Project Funds

This fund is 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).

Fiduciary Funds (Trust and Agency 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 the following significant fiduciary funds:

T. W. Hoernemann Fund - This fund was developed to account for donations made for library operations.

Memorial Fund - This fund was developed to account for bequests and memorials established to benefit the Library.

Budgetary Process

The Ohio Revised Code requires that each fund be budgeted annually.

The accompanying notes are an integral part of these financial statements.

NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2000 AND 1999

NOTE 1: **Summary of Significant Accounting Policies (continued)**

Appropriations

Budgetary expenditures (that is, disbursements and encumbrances) may not exceed appropriations at the fund, function or object level of control, and appropriations may not exceed estimated resources. The Board of Trustees must annually approve appropriation measures and subsequent amendments. The County Budget Commission must also approve the annual appropriation measure. 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. The County Budget Commission must also approve estimated resources.

Encumbrances

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

A summary of 2000 and 1999 budgetary activity appears in Note 3.

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.

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 the Library.

NOTE 2: **Equity in Pooled Cash and Investments**

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

The accompanying notes are an integral part of these financial statements.

NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2000 AND 1999

NOTE 2: **Equity in Pooled Cash and Investments (continued)**

	<u>2000</u>	<u>1999</u>
Demand deposits	\$ 63,263	\$ 51,111
Cash on hand	422	422
STAR Ohio	<u>683,806</u>	<u>590,175</u>
Total deposits and investments	<u>\$747,491</u>	<u>\$641,708</u>

Deposits

Deposits are insured by the Federal Depository Insurance Corporation.

Investments

Investments in STAR Ohio are not evidenced by securities that exist in physical or book-entry form.

NOTE 3: **Budgetary Activity**

Budgetary activity for the years ended December 31, 2000 and 1999 were as follows:

2000 Budgeted vs. Actual Receipts

<u>Fund Type</u>	<u>Budgeted Receipts</u>	<u>Actual Receipts</u>	<u>Variance</u>
General	\$1,951,959	\$2,069,500	\$ 117,541
Special Revenue	20,000	0	(20,000)
Debt Service	74,800	134,551	59,751
Capital Projects	50,000	289,434	239,434
Fiduciary	<u>5,275</u>	<u>5,474</u>	<u>199</u>
Total	<u>\$2,102,034</u>	<u>\$2,498,959</u>	<u>\$ 396,925</u>

The accompanying notes are an integral part of these financial statements.

NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2000 AND 1999

NOTE 3: **Budgetary Activity (continued)**

2000 Budgeted vs. Actual Budgetary Basis Expenditures

<u>Fund Type</u>	<u>Appropriation Authority</u>	<u>Budgetary Expenditures</u>	<u>Variance</u>
General	\$2,045,956	\$2,073,496	\$ (27,540)
Special Revenue	142,700	0	142,700
Debt Service	141,688	144,402	(2,714)
Capital Projects	198,804	60,970	137,834
Fiduciary	<u>214,594</u>	<u>114,308</u>	<u>100,286</u>
Total	<u>\$2,743,742</u>	<u>\$2,393,176</u>	<u>\$ 350,566</u>

1999 Budgeted vs. Actual Receipts

<u>Fund Type</u>	<u>Budgeted Receipts</u>	<u>Actual Receipts</u>	<u>Variance</u>
General	\$1,800,655	\$1,917,731	\$ 117,076
Special Revenue	20,700	50,000	29,300
Debt Service	74,800	130,462	55,662
Capital Projects	51,750	150,000	98,250
Fiduciary	<u>5,279</u>	<u>51,349</u>	<u>46,070</u>
Total	<u>\$1,953,184</u>	<u>\$2,299,542</u>	<u>\$ 346,358</u>

The accompanying notes are an integral part of these financial statements.

NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2000 AND 1999

NOTE 3: **Budgetary Activity (continued)**

1999 Budgeted vs. Actual Budgetary Basis Expenditures

<u>Fund Type</u>	<u>Appropriation Authority</u>	<u>Budgetary Expenditures</u>	<u>Variance</u>
General	\$1,978,515	\$2,021,114	\$ (42,599)
Special Revenue	93,400	0	93,400
Debt Service	148,813	137,588	11,225
Capital Projects	154,547	103,993	50,554
Fiduciary	<u>163,248</u>	<u>0</u>	<u>163,248</u>
Total	<u>\$2,538,523</u>	<u>\$2,262,695</u>	<u>\$ 275,828</u>

NOTE 4: **Property Tax**

Real property taxes become a lien on January 1 preceding the October 1 date for which rates are adopted by the Board of Trustees. 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 Intergovernmental Receipts. Payments are due to the County by December 31. If the property owner elects to make semiannual payments, the first half is due December 31. The second half payment is due the following June 20.

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.

The accompanying notes are an integral part of these financial statements.

TUSCARAWAS COUNTY PUBLIC LIBRARY
TUSCARAWAS COUNTY, OHIO
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2000 AND 1999

NOTE 5: **Debt**

Debt outstanding at December 31, 2000 was as follows:

	<u>Principal</u>	<u>Interest Rate</u>
1991 Library Improvement Bonds	<u>\$1,065,000</u>	6.36%

Amortization of the above debt, including interest, is scheduled as follows:

<u>Year ending December 31</u>	<u>General Obligation Note</u>
2001	\$ 138,063
2002	139,000
2003	144,170
2004	143,650
2005	142,785
2006-2011	<u>846,810</u>
Total	<u>\$ 1,554,478</u>

NOTE 6: **Retirement Systems**

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

Contribution rates are also prescribed by the Ohio Revised Code. For 2000 and 1999 PERS members contributed 8.5% of their gross salaries. The Library contributed an amount equal to 13.31% of participants' gross salaries. The Library has paid all contributions required through December 31, 2000.

The accompanying notes are an integral part of these financial statements.

NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2000 AND 1999

NOTE 7: **Risk Management**

The Library has obtained commercial insurance for the following risks:

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

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

The accompanying notes are an integral part of these financial statements.

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TOPE & WILLOUGHBY, INC.

Certified Public Accountants

216 North Broadway, P.O. Box 1021, New Philadelphia, Ohio 44663

Phone (330) 602-1322 • Fax (330) 602-2610

August 29, 2001

Board of Trustees
Tuscarawas County Public Library
121 Fair Avenue, NW
New Philadelphia, Ohio 44663

INDEPENDENT AUDITORS' REPORT ON COMPLIANCE AND ON INTERNAL
CONTROL OVER FINANCIAL REPORTING BASED ON AN AUDIT OF
FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH
GOVERNMENT AUDITING STANDARDS

We have audited the financial statements of Tuscarawas County Public Library, (the Library) as of and for the years ended December 31, 2000 and 1999, and have issued our report thereon dated August 29, 2001. 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 Tuscarawas County Public 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 herein under Government Auditing Standards.

INTERNAL CONTROL OVER FINANCIAL REPORTING

In planning and performing our audit, we considered Tuscarawas County Public 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.

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



TOPE & WILLOUGHBY, INC. - Certified Public Accountants





STATE OF OHIO
OFFICE OF THE AUDITOR

JIM PETRO, AUDITOR OF STATE

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Telephone 614-466-4514
800-282-0370
Facsimile 614-466-4490

TUSCARAWAS COUNTY PUBLIC LIBRARY

TUSCARAWAS 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 8, 2001**