



JIM PETRO
AUDITOR OF STATE

STATE OF OHIO

**LIBRARY ASSOCIATION OF SANDUSKY
ERIE COUNTY**

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STATE OF OHIO
OFFICE OF THE AUDITOR

JIM PETRO, AUDITOR OF STATE

One Government Center
Suite 1420
Toledo, Ohio 43604-2246
Telephone 419-245-2811
800-443-9276
Facsimile 419-245-2484
www.auditor.state.oh.us

REPORT OF INDEPENDENT ACCOUNTANTS

Library Association of Sandusky
Erie County
114 West Adams Street
Sandusky, Ohio 44870-2791

To the Board of Trustees:

We have audited the accompanying financial statements of the Library Association of Sandusky (the Library) as of and for the years ended December 31, 2001 and December 31, 2000. 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 Library as of December 31, 2001 and December 31, 2000, 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 May 2, 2002 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, appearing to read "Jim Petro". The signature is fluid and cursive, with a large loop at the end.

Jim Petro
Auditor of State

May 2, 2002

**LIBRARY ASSOCIATION OF SANDUSKY
ERIE COUNTY**

**COMBINED STATEMENT OF CASH RECEIPTS, CASH DISBURSEMENTS, AND
CHANGES IN FUND CASH BALANCES
ALL GOVERNMENTAL AND FIDUCIARY FUND TYPES
FOR THE YEAR ENDED DECEMBER 31, 2001**

	<u>Governmental Fund Types</u>				Totals (Memorandum Only)
	<u>General</u>	<u>Special Revenue</u>	<u>Capital Projects</u>	<u>Fiduciary Fund Type</u>	
Cash Receipts:					
Taxes:					
State Income Tax	\$1,995,459				\$1,995,459
General Property Tax	624,405				624,405
Other Government Grants-In-Aid					
Patron Fines and Fees	71,064				71,064
Earnings on Investments	48,526	\$101	\$16	\$75,211	123,854
Services Provided to Other Entities	2,023				2,023
Contributions, Gifts and Donations					
Restricted	64,351				64,351
Unrestricted	661				661
Miscellaneous Receipts					
Sale of Supplies	4,917	218			5,135
Refunds and Reimbursements	9,475		221,025		230,500
Other Miscellaneous	6,754				6,754
	<u>2,827,635</u>	<u>319</u>	<u>221,041</u>	<u>75,211</u>	<u>3,124,206</u>
Cash Disbursements:					
Current:					
Salaries and Benefits					
Salaries and Leave Benefits	1,227,823				1,227,823
Retirement Benefits	147,925				147,925
Insurance Benefits	141,790				141,790
Other Employee Benefits	2,262				2,262
Property Maintenance / Repairs					
General Administrative	66,056				66,056
Property Maintenance / Repairs	5,444				5,444
Supplies Purchased for Resale	3,216				3,216
Purchased and Contracted Services:					
Travel and Meeting Expenses	15,181				15,181
Comm., Printing and Publicity	163,649				163,649
Pro. Maintenance, Repair and Publicity	74,519				74,519
Insurance	29,629				29,629
Rents / Leases	25,865				25,865
Utilities	73,686				73,686
Professional Services	115,331		221,025	95,360	431,716
Library Material Control Services	621				621
Other	87				87
Library Materials and Information:					
Books and Pamphlets	344,803				344,803
Periodicals	20,637				20,637
Audiovisual Materials	160,751				160,751

(Continued)

**LIBRARY ASSOCIATION OF SANDUSKY
ERIE COUNTY**

**COMBINED STATEMENT OF CASH RECEIPTS, CASH DISBURSEMENTS, AND
CHANGES IN FUND CASH BALANCES
ALL GOVERNMENTAL AND FIDUCIARY FUND TYPES
FOR THE YEAR ENDED DECEMBER 31, 2001
(Continued)**

	Governmental Fund Types			Totals (Memorandum Only)
	General	Special Revenue	Capital Projects	
Cash Disbursements: (Continued)				
Current: (Continued)				
Library Materials and Information: (Continued)				
Computer Services and Info.	6,432			6,432
Inter-Library Loan Fees/Charges	279			279
Repair and Restoration	508			508
Other	2,180			2,180
Other Objects:				
Dues and Membership	11,745			11,745
Taxes and Assessments	2,439			2,439
Refunds and Reimbursements	279			279
Debt Service:				
Redemption of Principal	100,000			100,000
Interest Payments	9,657			9,657
Capital Outlay				
Land				
Building Improvements	39,715			39,715
Furniture and Equipment	125,455			125,455
Total Cash Disbursements	<u>2,917,964</u>		<u>221,025</u>	<u>95,360</u>
Total Cash Receipts Over/ (Under) Cash Disbursements	<u>(90,329)</u>	<u>319</u>	<u>16</u>	<u>(20,149)</u>
Other Financing Receipts/(Disbursements):				
Transfers-In	22,702			22,702
Transfers-Out		(1,284)		(21,418)
Total Other Financing Receipts/(Disbursements)	<u>22,702</u>	<u>(1,284)</u>		<u>(21,418)</u>
Excess of Cash Receipts and Other Financing Receipts Over/(Under) Cash Disbursements and Other Financing Disbursements	(67,627)	(965)	16	(41,567)
Fund Cash Balances, January 1	<u>913,979</u>	<u>27,109</u>	<u>1,730</u>	<u>783,054</u>
Fund Cash Balances, December 31	<u>\$846,352</u>	<u>\$26,144</u>	<u>\$1,746</u>	<u>\$741,487</u>
Reserves for Encumbrances, December 31	<u>\$253,494</u>			<u>\$253,494</u>

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

**LIBRARY ASSOCIATION OF SANDUSKY
ERIE COUNTY**

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

	<u>Governmental Fund Types</u>				Totals (Memorandum Only)
	<u>General</u>	<u>Special Revenue</u>	<u>Capital Projects</u>	<u>Fiduciary Fund Type</u>	
Cash Receipts:					
Taxes:					
State Income Tax	\$1,974,993				\$1,974,993
General Property Tax	499,609				499,609
Other Government Grants-In-Aid		\$10,327			10,327
Patron Fines and Fees	73,434				73,434
Earnings on Investments	71,072	102	\$23	\$104,025	175,222
Services Provided to Other Entities	105				105
Contributions, Gifts and Donations					
Restricted	3,546				3,546
Unrestricted	1,066				1,066
Miscellaneous Receipts					
Sale of Supplies	11,468	40			11,508
Refunds and Reimbursements					
Refunds and Reimbursements	124,938		336,686		461,624
Total Cash Receipts	2,760,231	10,469	336,709	104,025	3,211,434
Cash Disbursements:					
Current:					
Salaries and Benefits:					
Salaries and Leave Benefits	1,094,642				1,094,642
Retirement Benefits	128,437				128,437
Insurance Benefits	120,631				120,631
Other Employee Benefits	4,306				4,306
Supplies:					
General Administrative	68,353				68,353
Property Maintenance / Repairs	5,131				5,131
Supplies Purchased for Resale	2,836				2,836
Purchased and Contracted Services:					
Travel and Meeting Expenses	25,153				25,153
Comm., Printing and Publicity	121,817				121,817
Pro. Maintenance, Repair and Publicity	50,200				50,200
Insurance	20,930				20,930
Rents / Leases	18,322				18,322
Utilities	62,765				62,765
Professional Services	85,000		246,147	46,915	378,062
Library Material Control Services	431				431
Other					
Library Materials and Information:					
Books and Pamphlets	287,678				287,678
Periodicals	18,158				18,158
Audiovisual Materials	133,226				133,226

(Continued)

**LIBRARY ASSOCIATION OF SANDUSKY
ERIE COUNTY**

**COMBINED STATEMENT OF CASH RECEIPTS, CASH DISBURSEMENTS, AND
CHANGES IN FUND CASH BALANCES
ALL GOVERNMENTAL AND FIDUCIARY FUND TYPES
FOR THE YEAR ENDED DECEMBER 31, 2000
(Continued)**

	Governmental Fund Types				Totals (Memorandum Only)
	General	Special Revenue	Capital Projects	Fiduciary Fund Type	
Cash Disbursements: (Continued)					
Current: (Continued)					
Library Materials and Information: (Continued)					
Computer Services and Information	5,096				5,096
Inter-Library Loan Fees/Charges	403				403
Repair and Restoration	2,840				2,840
Other	2,474				2,474
Other Objects:					
Dues and Membership	13,579				13,579
Taxes and Assessments	5,244				5,244
Refunds and Reimbursements	182				182
Debt Service:					
Redemption of Principal	200,000		100,000		300,000
Interest Payments	24,923				24,923
Capital Outlay:					
Land					
Building Improvements	49,800		87,580		137,380
Furniture and Equipment	95,087	9,302			104,389
	2,647,644	9,302	433,727	46,915	3,137,588
Total Cash Disbursements					
Total Cash Receipts Over/ (Under) Cash Disbursements	112,587	1,167	(97,018)	57,110	73,846
Fund Cash Balances, January 1	801,392	25,942	98,748	725,944	1,652,026
Fund Cash Balances, December 31	\$913,979	\$27,109	\$1,730	\$783,054	\$1,725,872
Reserves for Encumbrances, December 31	\$95,938	\$1,025			\$96,963

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

**LIBRARY ASSOCIATION OF SANDUSKY
ERIE COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2001 AND 2000**

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. Description of the Entity

The Library Association of Sandusky, Erie County, (the Library) is a nonprofit corporation in accordance with the laws of the State of Ohio, established under articles of incorporation dated and filed in the office of the Secretary of State on November 5, 1895. A Certificate of Amendment of Articles dated and filed February 20, 1980, defines the purpose for which the corporation is formed as follows:

1. To establish, maintain and operate a free public library (including a main library and branch libraries and a free public museum)
2. To further the cultural education of the residents of the City of Sandusky and Erie County by procuring and locally presenting lectures, plays and recitals, dance, ballet, choral and instrumental performances, and other cultural events.

The Library's management believes these financial statements present all financial 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 included 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.

Certificates of deposit, stocks, and U.S. Treasury Bonds are valued at cost or fair value when donated. The investment in STAR Ohio (the State Treasurer's investment pool) is valued at amounts reported by the State Treasurer.

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:

**LIBRARY ASSOCIATION OF SANDUSKY
ERIE COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2001 AND 2000
(Continued)**

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. Special Revenue Fund

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 had the following significant special revenue fund:

Grant Fund - This fund receives miscellaneous grants to support projects and activities of the library.

3. Capital Project Fund

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 projects fund:

Building and Repair Fund - Receives monies transferred from the General Fund for the purpose of maintaining the Library facility.

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

Lange Trust Fund - Amounts held in trust are used to sponsor cultural programs for patrons of the Library.

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.

**LIBRARY ASSOCIATION OF SANDUSKY
ERIE COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2001 AND 2000
(Continued)**

2. Estimated Resources

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

3. Encumbrances

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

Effective January 1, 2001, the Ohio Administrative Code amended library budgetary requirements. Libraries are not required to estimate resources or encumber appropriations.

A summary of 2001 and 2000 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.

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 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 follows:

	<u>2001</u>	<u>2000</u>
Cash on hand	\$300	\$300
Savings account	14,899	14,597
Demand deposits	430,756	581,474
Certificates of deposit	<u>121,768</u>	<u>120,669</u>
Total deposits	<u>567,723</u>	<u>717,040</u>
Treasury Bonds	1,000	1,000
STAR Ohio	984,528	945,354
Common stock	<u>62,478</u>	<u>62,478</u>
Total investments	<u>1,048,006</u>	<u>1,008,832</u>
Total deposits and investments	<u>\$1,615,729</u>	<u>\$1,725,872</u>

**LIBRARY ASSOCIATION OF SANDUSKY
ERIE COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2001 AND 2000
(Continued)**

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

Investments: H.H. Treasury bonds and stock certificates are in the name of the Library and are held by the Library. Investments in STAR Ohio are not evidenced by securities that exist in physical or book-entry form.

3. BUDGETARY ACTIVITY

Budgetary activity for the years ended December 31, 2001 and December 31, 2000 follows:

2001 Budgeted vs. Actual Budgetary Basis Expenditures			
Fund Type	Appropriation Authority	Budgetary Expenditures	Variance
General	\$3,707,954	\$3,171,458	\$536,496
Special Revenue	27,149	1,284	25,865
Capital Projects	418,218	221,025	197,193
Fiduciary	142,354	116,778	25,576
Total	<u>\$4,295,675</u>	<u>\$3,510,545</u>	<u>\$785,130</u>

2000 Budgeted vs. Actual Receipts			
Fund Type	Budgeted Receipts	Actual Receipts	Variance
General	\$2,601,932	\$2,760,231	\$158,299
Special Revenue	10,377	10,469	92
Capital Projects	756,921	336,709	(420,212)
Fiduciary	45,000	104,025	59,025
Total	<u>\$3,414,230</u>	<u>\$3,211,434</u>	<u>(\$202,796)</u>

2000 Budgeted vs. Actual Budgetary Basis Expenditures			
Fund Type	Appropriation Authority	Budgetary Expenditures	Variance
General	\$3,298,421	\$2,743,582	\$554,839
Special Revenue	36,308	10,327	25,981
Capital Projects	756,921	433,727	323,194
Fiduciary	55,000	46,915	8,085
Total	<u>\$4,146,650</u>	<u>\$3,234,551</u>	<u>\$912,099</u>

**LIBRARY ASSOCIATION OF SANDUSKY
ERIE COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2001 AND 2000
(Continued)**

4. GRANTS-IN-AID AND TAX RECEIPTS

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

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 also prescribed by the Ohio Revised Code. For 2001 and 2000, PERS members contributed 8.5% of their gross salaries. The Library contributed an amount equal to 13.55% of participants' gross salaries for 2001 and from January 1, 2000 through June 30, 2000. PERS temporarily reduced the employer contribution rate to 8.13% effective July 1, 2000 through December 31, 2000. The Library has paid all contributions required through December 31, 2001.

6. RISK MANAGEMENT

Commercial Insurance

The Library Association of Sandusky has obtained commercial insurance for the following risks:

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

**LIBRARY ASSOCIATION OF SANDUSKY
ERIE COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2001 AND 2000
(Continued)**

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

7. LIBRARY IMPROVEMENT PROJECT

On May 1, 2001, The City of Sandusky issued general obligation bonds, in the amount of \$6,340,000, to renovate the Sandusky Library. The bonds have an interest rate ranging from 3 to 5 percent and mature on December 31, 2021. The bonds are being repaid from funds collected by a voted levy. The bonds are a liability of the City and are not reflected or disclosed in the financial statements of the Library.



STATE OF OHIO
OFFICE OF THE AUDITOR

JIM PETRO, AUDITOR OF STATE

One Government Center
Suite 1420
Toledo, Ohio 43604-2246
Telephone 419-245-2811
800-443-9276
Facsimile 419-245-2484
www.auditor.state.oh.us

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

Library Association of Sandusky
Erie County
114 West Adams Street
Sandusky, Ohio 44870-2791

To the Board of Trustees:

We have audited the accompanying financial statements of the Library Association of Sandusky (the Library) as of and for the years ended December 31, 2001 and December 31, 2000, and have issued our report thereon dated May 2, 2002. 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. Our consideration of the internal control over financial reporting would not necessarily disclose all matters in the internal control over financial reporting that might be material weaknesses. A material weakness is a condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that misstatements in amounts that would be material in relation to the financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. We noted no matters involving the internal control over financial reporting and its operation that we consider to be material weaknesses. However, we noted other matters involving the internal control over financial reporting that do not require inclusion in this report, that we have reported to the management of the Library in a separate letter dated May 2, 2002.

Library Association of Sandusky
Erie County
Report of Independent Accountants on Compliance and on
Internal Control Required by *Government Auditing Standards*
Page 2

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, appearing to read "Jim Petro". The signature is fluid and cursive, with a large loop at the end.

Jim Petro
Auditor of State



STATE OF OHIO
OFFICE OF THE AUDITOR

JIM PETRO, AUDITOR OF STATE

88 East Broad Street
P.O. Box 1140
Columbus, Ohio 43216-1140
Telephone 614-466-4514
800-282-0370
Facsimile 614-466-4490

LIBRARY ASSOCIATION OF SANDUSKY

ERIE 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
JUNE 6, 2002**