



JIM PETRO
AUDITOR OF STATE

STATE OF OHIO

**GRANDVIEW HEIGHTS PUBLIC LIBRARY
FRANKLIN COUNTY**

TABLE OF CONTENTS

TITLE	PAGE
Report of Independent Accountants	1
Combined Statement of Cash Receipts, Cash Disbursements, and Changes in Fund Cash Balances - All Governmental Fund Types For the Year Ended December 31, 2001	3
Statement of Cash Receipts, Cash Disbursements, and Changes in Fund Cash Balances - All Proprietary Fund Types For the Year Ended December 31, 2001	4
Combined Statement of Cash Receipts, Cash Disbursements, and Changes in Fund Cash Balances - All Governmental Fund Types For the Year Ended December 31, 2000	5
Statement of Cash Receipts, Cash Disbursements, and Changes in Fund Cash Balances - All Proprietary Fund Types For the Year Ended December 31, 2000	6
Notes to the Financial Statements	7
Report on Compliance and on Internal Control Required by <i>Government Auditing Standards</i>	13

This page intentionally left blank.



STATE OF OHIO
OFFICE OF THE AUDITOR

JIM PETRO, AUDITOR OF STATE

35 North Fourth Street
Columbus, Ohio 43215
Telephone 614-466-3402
800-443-9275
Facsimile 614-728-7199
www.auditor.state.oh.us

REPORT OF INDEPENDENT ACCOUNTANTS

Grandview Heights Public Library
Franklin County
1685 West First Avenue
Columbus, Ohio 43212-3399

To the Board of Trustees:

We have audited the accompanying financial statements of the Grandview Heights Public Library, Franklin County, Ohio, (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 reserves 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 22, 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 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", written in a cursive style.

JIM PETRO
Auditor of State

May 22, 2002

**GRANDVIEW HEIGHTS PUBLIC LIBRARY
FRANKLIN COUNTY**

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

	Governmental Fund Types				Totals (Memorandum Only)
	General	Special Revenue	Debt Service	Capital Projects	
Cash Receipts:					
Property Taxes	\$330,685	\$0	\$278,625	\$0	\$609,310
Intergovernmental Receipts	1,938,362	30,068	0	0	1,968,430
Patron Fines and Fees	67,100	0	0	0	67,100
Earnings on Investments	7,828	602	40,541	33,602	82,573
Contributions, Gifts and Donations	2,066	34,903	0	0	36,969
Miscellaneous Receipts	47,676	15,973	0	0	63,649
Total Cash Receipts	2,393,717	81,546	319,166	33,602	2,828,031
Cash Disbursements:					
Current:					
Salaries and Benefits	1,495,294	0	0	0	1,495,294
Supplies	52,550	2,035	0	0	54,585
Purchased and Contracted Services	379,132	42,647	3,596	0	425,375
Library Materials and Information	394,604	34,894	0	0	429,498
Other Objects	12,183	0	0	0	12,183
Debt Service:					
Redemption of Principal	0	0	155,000	0	155,000
Interest Payments and Other Financing Fees and Costs	0	0	60,763	0	60,763
Capital Outlay	27,987	5,277	0	30,251	63,515
Total Cash Disbursements	2,361,750	84,853	219,359	30,251	2,696,213
Total Cash Receipts Over/(Under) Cash Disbursements	31,967	(3,307)	99,807	3,351	131,818
Other Financing Receipts/(Disbursements):					
Transfers-In	50,000	0	0	0	50,000
Transfers-Out	0	0	0	(50,000)	(50,000)
Total Other Financing Receipts/(Disbursements)	50,000	0	0	(50,000)	0
Excess of Cash Receipts and Other Financing Receipts Over/(Under) Cash Disbursements and Other Financing Disbursements	81,967	(3,307)	99,807	(46,649)	131,818
Fund Cash Balances, January 1	221,069	347,259	889,836	840,375	2,298,539
Fund Cash Balances, December 31	\$303,036	\$343,952	\$989,643	\$793,726	\$2,430,357
Reserves for Encumbrances, December 31	\$75	\$0	\$0	\$0	\$75

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

**GRANDVIEW HEIGHTS PUBLIC LIBRARY
FRANKLIN COUNTY**

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

	Proprietary Fund Types		Totals (Memorandum Only)
	Enterprise	Internal Service	
Operating Cash Receipts:			
Patron Fees and Fines	\$4,234	\$0	\$4,234
Services Provided to Other Entities	0	411,730	411,730
Total Operating Cash Receipts	4,234	411,730	415,964
Operating Cash Disbursements:			
Current:			
Salaries and Benefits	0	139,216	139,216
Supplies	0	528	528
Purchased and Contracted Services	1,954	283,658	285,612
Library materials and Information	0	77,930	77,930
Other Objects	0	113	113
Capital Outlay	0	143,159	143,159
Total Operating Cash Disbursements	1,954	644,604	646,558
Operating Income/(Loss)	2,280	(232,874)	(230,594)
Non-Operating Cash Receipts:			
Earnings on Investments	0	13,829	13,829
Other Non-Operating Receipts	0	8,353	8,353
Total Non-Operating Cash Receipts	0	22,182	22,182
Excess of Receipts Over/(Under) Disbursements Before Interfund Transfers and Advances	2,280	(210,692)	(208,412)
Fund Cash Balances, January 1	29,136	409,048	438,184
Fund Cash Balances, December 31	\$31,416	\$198,356	\$229,772

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

**GRANDVIEW HEIGHTS PUBLIC LIBRARY
FRANKLIN COUNTY**

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

	Governmental Fund Types				Totals (Memorandum Only)
	General	Special Revenue	Debt Service	Capital Projects	
Cash Receipts:					
Property Taxes	\$326,725	\$0	\$284,125	\$0	\$610,850
Intergovernmental Receipts	1,918,030	49,666	0	0	1,967,696
Patron Fines and Fees	64,131	0	0	0	64,131
Earnings on Investments	12,574	10,090	55,243	52,646	130,553
Contributions, Gifts and Donations	442	40,924	0	0	41,366
Miscellaneous Receipts	10,679	17,743	0	0	28,422
Total Cash Receipts	2,332,581	118,423	339,368	52,646	2,843,018
Cash Disbursements:					
Current:					
Salaries and Benefits	1,502,585	0	0	0	1,502,585
Supplies	50,661	401	0	0	51,062
Purchased and Contracted Services	369,866	12,435	3,662	700	386,663
Library Materials and Information	393,331	7,932	0	0	401,263
Other Objects	10,204	4,531	0	0	14,735
Debt Service:					
Redemption of Principal	0	0	150,000	0	150,000
Interest Payments and Other Financing Fees and Costs	0	3,580	67,212	0	70,792
Capital Outlay	43,775	0	0	33,620	77,395
Total Cash Disbursements	2,370,422	28,879	220,874	34,320	2,654,495
Excess of Cash Receipts Over/(Under) Cash Disbursements	(37,841)	89,544	118,494	18,326	188,523
Fund Cash Balances, January 1	258,910	257,715	771,342	822,049	2,110,016
Fund Cash Balances, December 31	\$221,069	\$347,259	\$889,836	\$840,375	\$2,298,539
Reserves for Encumbrances, December 31	\$48,833	\$31,934	\$0	\$20,580	\$101,347

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

**GRANDVIEW HEIGHTS PUBLIC LIBRARY
FRANKLIN COUNTY**

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

	Proprietary Fund Types		Totals (Memorandum Only)
	Enterprise	Internal Service	
Operating Cash Receipts:			
Patron Fees and Fines	\$5,004	\$0	\$5,004
Services Provided to Other Entities	0	483,980	483,980
Total Operating Cash Receipts	5,004	483,980	488,984
Operating Cash Disbursements:			
Current:			
Salaries and Benefits	0	91,865	91,865
Supplies	0	1,261	1,261
Purchased and Contracted Services	1,421	209,804	211,225
Other Objects	0	4,150	4,150
Capital Outlay	0	46,521	46,521
Total Operating Cash Disbursements	1,421	353,601	355,022
Operating Income/(Loss)	3,583	130,379	133,962
Non-Operating Cash Receipts:			
Earnings on Investments	0	17,659	17,659
Other Non-Operating Receipts	0	15,452	15,452
Total Non-Operating Cash Receipts	0	33,111	33,111
Net Receipts Over/(Under) Disbursements	3,583	163,490	167,073
Fund Cash Balances, January 1	25,553	245,558	271,111
Fund Cash Balances, December 31	\$29,136	\$409,048	\$438,184
Reserves for Encumbrances, December 31	\$0	\$18,607	\$0

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

**GRANDVIEW HEIGHTS PUBLIC LIBRARY
FRANKLIN COUNTY**

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

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. Description of the Entity

Grandview Heights Public Library, Franklin County, Ohio (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 Board of Education of the Grandview Heights City School District. The Library provides the community with various educational and literary resources.

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.

Money market mutual funds (including STAR Ohio) 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. 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 had the following significant Special Revenue Funds

Columbus Foundation – This fund is utilized for donations/contributions activity which runs through the Columbus Foundation.

**GRANDVIEW HEIGHTS PUBLIC LIBRARY
FRANKLIN COUNTY**

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

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

D. Fund Accounting (Continued)

3. Debt Service Fund

The debt service fund is used to accumulate resources for the payment of mortgage revenue bonds. The Library is currently retiring debt utilized for the purpose of improvements and renovations.

4. Capital Projects 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).

5. Enterprise Fund

This fund accounts for operations that are similar to private business enterprises where management intends that the significant costs of providing certain goods or services will be recovered through user charges. This fund is used to account for the copier activity.

6. Internal Service Fund

This fund is used to account for the financing of services provided by the Grandview Heights Public Library to other participating libraries on a cost reimbursement basis. The Library serves as a consortium for seven participating libraries. The Library collects monies from the seven libraries and uses the revenue to fund operating expenses.

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 function level of control.

2. Estimated Resources

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

**GRANDVIEW HEIGHTS PUBLIC LIBRARY
FRANKLIN COUNTY**

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

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

E. Budgetary Process (Continued)

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 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:

	2001	2000
Demand deposits	<u>\$378,706</u>	<u>\$483,460</u>
Total deposits	<u>378,706</u>	<u>483,460</u>
Columbus Foundation (Cash with Fiscal Agent)	324,520	295,056
STAR Ohio	<u>1,956,903</u>	<u>1,958,207</u>
Total investments	<u>2,281,423</u>	<u>2,253,263</u>
Total deposits and investments	<u><u>\$2,660,129</u></u>	<u><u>\$2,736,723</u></u>

Deposits: Deposits are either insured by the Federal Depository Insurance Corporation or collateralized by the financial institution's public entity deposit pool.

Investments: Investments in STAR Ohio are not evidenced by securities that exist in physical or book-entry form. Mutual funds are held in book entry form by the Columbus Foundation trust department in the Library's name.

**GRANDVIEW HEIGHTS PUBLIC LIBRARY
FRANKLIN COUNTY**

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

3. BUDGETARY ACTIVITY

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

2001 Budgeted vs. Actual Receipts			
Fund Type	Budgeted Receipts	Actual Receipts	Variance
General	\$2,337,985	\$2,443,717	\$105,732
Special Revenue	104,068	81,546	(22,522)
Debt Service	302,548	319,166	16,618
Capital Projects	40,000	33,602	(6,398)
Enterprise	6,000	4,234	(1,766)
Internal Service	409,100	433,912	24,812
Total	\$3,199,701	\$3,316,177	\$116,476

2001 Budgeted vs. Actual Budgetary Basis Expenditures			
Fund Type	Appropriation Authority	Budgetary Expenditures	Variance
General	\$2,554,533	\$2,361,825	\$192,708
Special Revenue	136,234	84,853	51,381
Debt Service	237,212	219,359	17,853
Capital Projects	708,580	80,251	628,329
Enterprise	8,000	1,954	6,046
Internal Service	690,965	644,604	46,361
Total	\$4,335,524	\$3,392,846	\$942,678

2000 Budgeted vs. Actual Receipts			
Fund Type	Budgeted Receipts	Actual Receipts	Variance
General	\$2,325,786	\$2,332,581	\$6,795
Special Revenue	82,000	118,423	36,423
Debt Service	336,555	339,368	2,813
Capital Projects	40,000	52,646	12,646
Enterprise	5,000	5,004	4
Internal Service	500,000	517,091	17,091
Total	\$3,289,341	\$3,365,113	\$75,772

**GRANDVIEW HEIGHTS PUBLIC LIBRARY
FRANKLIN COUNTY**

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

3. BUDGETARY ACTIVITY (Continued)

2000 Budgeted vs. Actual Budgetary Basis Expenditures			
Fund Type	Appropriation Authority	Budgetary Expenditures	Variance
General	\$2,584,697	\$2,419,255	\$165,442
Special Revenue	102,000	60,813	41,187
Debt Service	237,212	220,874	16,338
Capital Projects	668,000	54,900	613,100
Enterprise	8,000	1,421	6,579
Internal Service	404,865	372,208	32,657
Total	<u>\$4,004,774</u>	<u>\$3,129,471</u>	<u>\$875,303</u>

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 Intergovernmental Receipts. 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.

**GRANDVIEW HEIGHTS PUBLIC LIBRARY
FRANKLIN COUNTY**

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

5. DEBT

Debt outstanding at December 31, 2001 was as follows:

	Principal	Interest Rate
Mortgage Revenue Bonds	1,090,000	5%
Total	\$1,090,000	

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

	Mortgage Revenue Bonds
Year ending December 31:	
2002	213,865
2003	216,505
2004	213,430
2005	214,855
2006 – 2010	431,265
Total	\$1,289,920

6. 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 the 8.5% employee's share and the employer's share 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.

7. RISK MANAGEMENT

Commercial Insurance

The Library has obtained commercial insurance for the following risks:

- General liability and casualty;
- Vehicles; and
- Public official's and employees liability

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



**STATE OF OHIO
OFFICE OF THE AUDITOR**

JIM PETRO, AUDITOR OF STATE

35 North Fourth Street
Columbus, Ohio 43215
Telephone 614-466-3402
800-443-9275
Facsimile 614-728-7199
www.auditor.state.oh.us

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

Grandview Heights Public Library
Franklin County
1685 West First Avenue
Columbus, Ohio 43212-3399

To the Board of Trustees:

We have audited the accompanying financial statements of the Grandview Heights Public Library, Franklin County, Ohio (the Library) as of and for the years ended December 31, 2001 and December 31, 2000, and have issued our report thereon dated May 22, 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 management of the Library in a separate letter dated May 22, 2002.

This report is intended solely for the information and use of 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

May 22, 2002



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

GRANDVIEW HEIGHTS PUBLIC LIBRARY

FRANKLIN 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 18, 2002**