

***MENTOR PUBLIC LIBRARY
LAKE COUNTY, OHIO***

AUDIT REPORT

FOR THE YEARS ENDED DECEMBER 31, 2010 AND 2009

Charles E. Harris and Associates, Inc.
Certified Public Accountants and Government Consultants



Dave Yost • Auditor of State

Board of Trustees
Mentor Public Library
8215 Mentor Ave.
Mentor, Ohio 44060

We have reviewed the *Report of Independent Accountants* of the Mentor Public Library, Lake County, prepared by Charles E. Harris & Associates, Inc., for the audit period January 1, 2009 through December 31, 2010. 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.

The financial statements in the attached report are presented in accordance with a regulatory basis of accounting prescribed or permitted by the Auditor of State. Due to a February 2, 2005 interpretation from the American Institute of Certified Public Accountants (AICPA), modifications were required to the *Report of Independent Accountants* on your financial statements. While the Auditor of State 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. The attached report includes an opinion relating to GAAP presentation and measurement requirements, but does not imply the statements are misstated under the non-GAAP regulatory basis. The *Report of Independent Accountants* also includes an opinion on the financial statements using the regulatory format the Auditor of State permits.

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 Mentor Public Library is responsible for compliance with these laws and regulations.

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Dave Yost
Auditor of State

April 22, 2011

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MENTOR PUBLIC LIBRARY
LAKE COUNTY, OHIO
AUDIT REPORT
For the Years Ended December 31, 2010 and 2009

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Rockefeller Building
614 West Superior Avenue #1242
Cleveland, OH 44113-1306
Office Phone - (216) 575-1630
Fax - (216) 436-2411

Charles E. Harris & Associates, Inc.
Certified Public Accountants

REPORT OF INDEPENDENT ACCOUNTANTS

Mentor Public Library
Lake County
8215 Mentor Ave.
Mentor, Ohio 44060

To the Board of Trustees:

We have audited the accompanying financial statements of the Mentor Public Library, Lake County (the Library), as of and for the years ended December 31, 2010 and 2009. 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 that 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.

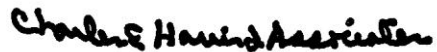
Revisions to GAAP would require the Library to reformat its financial statement presentation and make other changes effective for the years ended December 31, 2010 and 2009. Instead of the combined funds the accompanying financial statements present for 2010 and 2009, the revisions require presenting entity wide statements and also to present its larger (i.e. major) funds separately for 2010 and 2009. 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 the 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 years ended December 31, 2010 and 2009, 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, 2010 and 2009, or its changes in financial position for the years then ended.

Also, 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, 2010 and 2009, and its cash receipts and disbursements and changes in fund cash balances 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 years ended December 31, 2010 and 2009. 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 March 18, 2011, 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 do not opine on the internal control over financial reporting or on compliance, that report describes the scope of our testing of internal controls 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.



Charles E. Harris & Associates, Inc.

March 18, 2011

**MENTOR PUBLIC LIBRARY
LAKE COUNTY**

**COMBINED STATEMENT OF CASH RECEIPTS, CASH DISBURSEMENTS, AND
CHANGES IN FUND CASH BALANCES
ALL GOVERNMENTAL FUND TYPES
FOR THE YEAR ENDED DECEMBER 31, 2010**

	All Governmental Fund Types				Totals (Memorandum Only)
	General	Special Revenue	Debt Service	Capital Projects	
Cash Receipts:					
Property and Other Local Taxes	\$ 1,894,418	\$ -	\$ -	\$ -	\$ 1,894,418
Library and Local Government Support	1,485,238	-	-	-	1,485,238
Intergovernmental	223,380	-	-	-	223,380
Patron Fines and Fees	97,956	-	-	-	97,956
Services Provided to Other Entities	10,659	-	-	-	10,659
Contributions, Gifts and Donations	68,711	33,525	-	-	102,236
Earnings on Investments	2,757	-	-	-	2,757
Miscellaneous	10,360	-	-	275	10,635
Total Cash Receipts	3,793,479	33,525	-	275	3,827,279
Cash Disbursements:					
Current:					
Salaries	1,428,394	-	-	-	1,428,394
Employee Fringe Benefits	468,180	-	-	-	468,180
Purchased and Contractual Services	492,260	-	-	-	492,260
Library Materials and Information	554,763	-	-	-	554,763
Supplies	31,719	-	-	-	31,719
Other	11,234	-	-	-	11,234
Capital Outlay	47,958	-	-	103,394	151,352
Debt Service:					
Redemption of Principal	-	-	63,500	-	63,500
Interest and Other Fiscal Charges	-	-	20,597	-	20,597
Total Cash Disbursements	3,034,508	-	84,097	103,394	3,221,999
Total Receipts Over/(Under) Disbursements	758,971	33,525	(84,097)	(103,119)	605,280
Other Financing Receipts / (Disbursements):					
Transfers-In	-	-	84,097	55,000	139,097
Transfers-Out	(139,097)	-	-	-	(139,097)
Advances-In	-	75,000	-	-	75,000
Advances-Out	(75,000)	-	-	-	(75,000)
Total Other Financing Receipts / (Disbursements)	(214,097)	75,000	84,097	55,000	-
Excess of Cash Receipts and Other Financing Receipts Over/(Under) Cash Disbursements and Other Financing Disbursements	544,874	108,525	-	(48,119)	605,280
Fund Cash Balances, January 1	1,353,043	-	-	75,343	1,428,386
Fund Cash Balances, December 31	\$ 1,897,917	\$ 108,525	\$ -	\$ 27,224	\$ 2,033,666
Reserve for Encumbrances, December 31	\$ 201,805	\$ 33,882	\$ -	\$ 5,091	\$ 240,778

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

**MENTOR PUBLIC LIBRARY
LAKE COUNTY**

**COMBINED STATEMENT OF CASH RECEIPTS, CASH DISBURSEMENTS, AND
CHANGES IN FUND CASH BALANCES
ALL GOVERNMENTAL FUND TYPES
FOR THE YEAR ENDED DECEMBER 31, 2009**

	<u>All Governmental Fund Types</u>			Totals (Memorandum Only)
	<u>General</u>	<u>Debt Service</u>	<u>Capital Projects</u>	
Cash Receipts:				
Property and Other Local Taxes	\$ 2,027,385	\$ -	\$ -	\$ 2,027,385
Library and Local Government Support	1,573,568	-	-	1,573,568
Intergovernmental	239,707	-	-	239,707
Patron Fines and Fees	94,732	-	-	94,732
Services Provided to Others	10,800	-	-	10,800
Contributions, Gifts and Donations	10,609	-	500	11,109
Earnings on Investments	3,401	-	-	3,401
Miscellaneous	6,343	-	520	6,863
	<u>3,966,545</u>	<u>-</u>	<u>1,020</u>	<u>3,967,565</u>
Total Cash Receipts				
Cash Disbursements:				
Current:				
Salaries	1,550,872	-	-	1,550,872
Employee Fringe Benefits	467,820	-	-	467,820
Purchased and Contractual Services	557,522	-	-	557,522
Library Materials and Information	794,900	-	-	794,900
Supplies	50,463	-	-	50,463
Other	11,301	-	-	11,301
Capital Outlay	66,635	-	245,750	312,385
Debt Service:				
Redemption of Principal	-	39,000	-	39,000
Interest and Other Fiscal Charges	-	19,115	-	19,115
	<u>3,499,513</u>	<u>58,115</u>	<u>245,750</u>	<u>3,803,378</u>
Total Cash Disbursements				
Total Receipts Over/(Under) Disbursements	467,032	(58,115)	(244,730)	164,187
Other Financing Receipts / (Disbursements):				
Sale of Notes	-	-	225,000	225,000
Transfers-In	-	58,115	38,500	96,615
Transfers-Out	(96,615)	-	-	(96,615)
	<u>(96,615)</u>	<u>58,115</u>	<u>263,500</u>	<u>225,000</u>
Total Other Financing Receipts / (Disbursements)				
Excess of Cash Receipts and Other Financing Receipts Over/(Under) Cash Disbursements and Other Financing Disbursements	370,417	-	18,770	389,187
Fund Cash Balances, January 1	982,626	-	56,573	1,039,199
Fund Cash Balances, December 31	<u>\$ 1,353,043</u>	<u>\$ -</u>	<u>\$ 75,343</u>	<u>\$ 1,428,386</u>
Reserve for Encumbrances, December 31	<u>\$ 153,573</u>	<u>\$ -</u>	<u>\$38,139</u>	<u>\$ 191,712</u>

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

**MENTOR PUBLIC LIBRARY
LAKE COUNTY
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEARS ENDED DECEMBER 31, 2010 AND 2009**

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. Description of the Entity

The constitution and laws of the State of Ohio establish the rights and privileges of the Mentor Public Library, Lake County, (the Library) as a body corporate and politic. The Library is directed by a seven-member Board of Trustees appointed by the Mentor Board of Education. 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 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.

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:

**MENTOR PUBLIC LIBRARY
LAKE COUNTY
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEARS ENDED DECEMBER 31, 2010 AND 2009**

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

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. The Library had the following significant special revenue fund:

Special Revenue Fund – This fund is used to account for grants the Library receives from various organizations.

3. Debt Service Fund

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

Note Debt Fund – This fund is used to account payment of notes that were issued in 2010 and 2009 for capital improvements to the Library's facilities and purchase of property.

4. 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 and the following significant capital projects funds:

Building and Repair Fund – This fund is used to repair, improve, furnish and equip the Library.

Building Fund No.2 Fund – This fund is used to repair and improve the Reed House property.

**MENTOR PUBLIC LIBRARY
LAKE COUNTY
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEARS ENDED DECEMBER 31, 2010 AND 2009**

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

E. Budgetary Process

The Board must annually approve appropriation measures and subsequent amendments. Unencumbered appropriations lapse at year end. Budgetary expenditures may not exceed appropriations at the object level of control.

A summary of 2010 and 2009 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:

	<u>2010</u>	<u>2009</u>
Demand deposit	\$ 13,557	\$ (23,002)
Other time deposits	<u>2,020,109</u>	<u>1,451,388</u>
Total deposits	<u><u>\$ 2,033,666</u></u>	<u><u>\$ 1,428,386</u></u>

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

The negative deposits are due to the Library's use of a controlled disbursements checking account.

**MENTOR PUBLIC LIBRARY
LAKE COUNTY
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEARS ENDED DECEMBER 31, 2010 AND 2009**

3. BUDGETARY ACTIVITY

Budgetary activity for the years ending December 31, 2010 and 2009 follows:

2010 Budgeted vs Actual Receipts			
Funds	Budgeted Receipts	Actual Receipts	Variance
General	\$ 3,603,000	\$ 3,793,479	\$ 190,479
Special Revenue	-	33,525	33,525
Debt Service	85,000	84,097	(903)
Capital Projects	52,500	55,275	2,775
Total	\$ 3,740,500	\$ 3,966,376	\$ 225,876

2010 Budgeted vs Actual Budgetary Basis Expenditures			
Funds	Appropriation Authority	Budgetary Expenditures	Variance
General	\$ 3,745,387	\$ 3,375,410	\$ 369,977
Special Revenue	-	33,882	(33,882)
Debt Service	84,097	84,097	-
Capital Projects	127,794	108,485	19,309
Total	\$ 3,957,278	\$ 3,601,874	\$ 355,404

**MENTOR PUBLIC LIBRARY
LAKE COUNTY
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEARS ENDED DECEMBER 31, 2010 AND 2009**

3. BUDGETARY ACTIVITY (Continued)

2009 Budgeted vs Actual Receipts			
Funds	Budgeted Receipts	Actual Receipts	Variance
General	\$ 3,966,545	\$ 3,966,545	\$ -
Debt Service	58,115	58,115	-
Capital Projects	<u>264,520</u>	<u>264,520</u>	-
Total	<u>\$ 4,289,180</u>	<u>\$ 4,289,180</u>	<u>\$ -</u>

2009 Budgeted vs Actual Budgetary Basis Expenditures			
Funds	Appropriation Authority	Budgetary Expenditures	Variance
General	\$ 3,839,670	\$ 3,749,701	\$ 89,969
Debt Service	58,115	58,115	-
Capital Projects	<u>290,655</u>	<u>283,889</u>	<u>6,766</u>
Total	<u>\$ 4,188,440</u>	<u>\$ 4,091,705</u>	<u>\$ 96,735</u>

Advances in and out are not required to be budgeted.

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 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 any additional revenues the Library receives.

**MENTOR PUBLIC LIBRARY
LAKE COUNTY
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEARS ENDED DECEMBER 31, 2010 AND 2009**

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

Real property taxes become a lien on January 1 preceding the October 1 date for which the taxing authority of the subdivision to whose jurisdiction the Library is subject adopts rates. The State Department of Taxation, Division of Tax Equalization, adjusts these rates for inflation. Property taxes are also reduced for applicable homestead and rollback deductions. The financial statements include homestead and rollback amounts the State pays as Intergovernmental Revenue. Payments are due to the County by December 31. If the property owner elects to pay semiannually, 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. These owners must file a list of tangible 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. DEBT

Debt outstanding at December 31, 2010 was as follows:

	Principal	Interest Rate
Library Facilities Notes	\$ 388,500	4.40 to 5.42%
Total	\$ 388,500	

The Library Facilities notes were for various improvements at the Library and for the purchase of property for Library expansion. The notes are being paid semi-annually over ten years.

**MENTOR PUBLIC LIBRARY
LAKE COUNTY
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEARS ENDED DECEMBER 31, 2010 AND 2009**

5. DEBT (Continued)

December 31:	Principal	Interest	Total
2011	\$ 65,500	\$ 17,331	\$ 82,831
2012	67,500	13,956	81,456
2013	70,500	10,446	80,946
2014	72,500	6,800	79,300
2015	22,500	4,455	26,955
2016-2019	90,000	7,920	97,920
Total	<u>\$ 388,500</u>	<u>\$ 60,908</u>	<u>\$ 449,408</u>

6. 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.

The Ohio Revised Code also prescribes contribution rates. For 2010 and 2009, the Library's OPERS members contributed an amount equaling 10 percent of their gross salaries, respectively. The Library contributed an amount equal to 14 percent of participants' gross salaries, for each year. The Library has paid all contributions required through December 31, 2010.

7. RISK MANAGEMENT

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 to full-time employees through a private carrier.

Settled claims have not exceeded this commercial coverage in any of the last three years. The Library has not reduced coverages from last year.

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

Mentor Public Library
Lake County
8215 Mentor Ave.
Mentor, Ohio 44060

To the Board of Trustees:

We have audited the financial statements of the Mentor Public Library, Lake County, Ohio (the Library) as of and for the years ended December 31, 2010 and 2009, and have issued our report thereon dated March 18, 2011, wherein we noted the Library followed 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 *Government Auditing Standards*, issued by the Comptroller General of the United States.

Internal Controls Over Financial Reporting

In planning and performing our audit, we considered the Library's internal control over financial reporting as a basis for designing our auditing procedures for the purpose of expressing our opinions on the financial statements, but not for the purpose of opining on the effectiveness of the Library's internal control over financial reporting. Accordingly, we have not opined on the effectiveness of the Library's internal control over financial reporting.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, when performing their assigned functions, to prevent, or detect and timely correct misstatements. A *material weakness* is a deficiency, or combination of internal control deficiencies resulting in more than a reasonable possibility that a material misstatement of the Library's financial statements will not be prevented or detected and timely corrected.

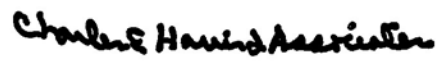
Our consideration of internal control over financial reporting was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over financial reporting that might be deficiencies, significant deficiencies or material weaknesses. We did not identify any deficiencies in internal control over financial reporting that we consider material weaknesses, as defined above.

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 grants 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 such an opinion. The results of our tests disclosed no instances of noncompliance or other matters we must report under *Government Auditing Standards*.

We noted certain matters that we reported to management in a separate letter dated March 18, 2011.

We intend this report solely for the information and use of management, the audit committee, the Board of Trustees and others within the Library. We intend it for no one other than these specified parties.

A handwritten signature in black ink that reads "Charles E. Harris" in a cursive, slightly slanted script.

Charles E. Harris and Associates, Inc.

March 18, 2011

STATUS OF PRIOR AUDIT'S CITATIONS AND RECOMMENDATIONS

The prior audit report, for the two years ending December 31, 2008, reported no material citations or recommendations.

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Dave Yost • Auditor of State

MENTOR PUBLIC LIBRARY

LAKE 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
MAY 5, 2011**