



Dave Yost • Auditor of State



UPPER ARLINGTON PUBLIC LIBRARY  
FRANKLIN COUNTY

TABLE OF CONTENTS

TITLE	PAGE
Independent Auditor's Report .....	1
Combined Statement of Receipts, Disbursements, and Changes in Fund Balances (Cash Basis) - All Fund Types - For the Year Ended December 31, 2012 .....	3
Combined Statement of Receipts, Disbursements, and Changes in Fund Balances (Cash Basis) - All Fund Types - For the Year Ended December 31, 2011 .....	4
Notes to the Financial Statements .....	5
Independent Auditors Report on Internal Control Over Financial Reporting and on Compliance and Other Matters Required by <i>Government Auditing Standards</i> .....	11
Schedule of Findings.....	13

**This page intentionally left blank.**



# Dave Yost • Auditor of State

## INDEPENDENT AUDITOR'S REPORT

Upper Arlington Public Library  
Franklin County  
2800 Tremont Road  
Upper Arlington, OH 43221

To the Board of Trustees:

### ***Report on the Financial Statements***

We have audited the accompanying financial statements and related notes of Upper Arlington Public Library, Franklin County, OH, (the Library) as of and for the years ended December 31, 2012 and 2011.

### ***Management's Responsibility for the Financial Statements***

Management is responsible for preparing and fairly presenting these financial statements in accordance with the financial reporting provisions of Ohio Revised Code Section 117.38 and Ohio Administrative Code Section 117-2-03; this responsibility includes designing, implementing and maintaining internal control relevant to preparing and fairly presenting financial statements free from material misstatement, whether due to fraud or error.

### ***Auditor's Responsibility***

Our responsibility is to opine on these financial statements based on our audit. We audited in accordance with auditing standards generally accepted in the United States of America and the financial audit standards in the Comptroller General of the United States' *Government Auditing Standards*. Those standards require us to plan and perform the audit to reasonably assure the financial statements are free from material misstatement.

An audit requires obtaining evidence about financial statement amounts and disclosures. The procedures selected depend on our judgment, including assessing the risks of material financial statement misstatement, whether due to fraud or error. In assessing those risks, we consider internal control relevant to the Library's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not to the extent needed to opine on the effectiveness of the Library's internal control. Accordingly, we express no opinion. An audit also includes evaluating the appropriateness of management's accounting policies and the reasonableness of their significant accounting estimates, as well as our evaluation of the overall financial statement presentation.

We believe the audit evidence we obtained is sufficient and appropriate to support our audit opinion.

### ***Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles***

As described in Note 1 of the financial statements, the Library prepared these financial statements using the accounting basis permitted by the financial reporting provisions of Ohio Revised Code Section 117.38 and Ohio Administrative Code Section 117-2-03, which is an accounting basis other than accounting principles generally accepted in the United States of America, to satisfy requirements.

The effects on the financial statements of the variances between the regulatory basis of accounting described in Note 1 and accounting principles generally accepted in the United States of America, although not reasonably determinable, are presumed to be material.

***Adverse Opinion on U.S. Generally Accepted Accounting Principles***

In our opinion, because of the significance of the matter discussed in the *Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles* paragraph, the financial statements referred to above do not present fairly, in accordance with accounting principles generally accepted in the United States of America, the financial position of the Library as of December 31, 2012 and 2011, or changes in financial position thereof for the years then ended.

***Opinion on Regulatory Basis of Accounting***

In our opinion, the financial statements referred to above present fairly, in all material respects, the combined cash balances of Upper Arlington Public Library, Franklin County, Ohio as of December 31, 2012 and 2011, and its combined cash receipts and disbursements for the years then ended in accordance with the financial reporting provisions Ohio Revised Code Section 117.38 and Ohio Administrative Code Section 117-2-03 permit, described in Note 1.

***Emphasis of Matter***

As discussed in Note 1 to the financial statements, during 2011 the Upper Arlington Public Library adopted new accounting guidance in Governmental Accounting Standards Board Statement No. 54, *Fund Balance Reporting and Governmental Fund Type Definitions*. Our opinion is not modified with respect to this matter.

***Other Reporting Required by Government Auditing Standards***

In accordance with *Government Auditing Standards*, we have also issued our report dated September 16, 2013, 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. That report describes the scope of our internal control testing over financial reporting and compliance, and the results of that testing, and does not opine on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Library's internal control over financial reporting and compliance.



**Dave Yost**  
Auditor of State  
Columbus, Ohio

September 16, 2013

**UPPER ARLINGTON PUBLIC LIBRARY  
FRANKLIN COUNTY**

**COMBINED STATEMENT OF RECEIPTS, DISBURSEMENTS  
AND CHANGES IN FUND BALANCES (CASH BASIS)  
ALL GOVERNMENTAL FUND TYPES  
FOR THE YEAR ENDED DECEMBER 31, 2012**

	General	Special Revenue	Capital Projects	Totals (Memorandum Only)
<b>Cash Receipts</b>				
Property and Other Local Taxes	\$ 2,671,311	\$ -	\$ -	\$ 2,671,311
Public Library	2,389,118	-	-	2,389,118
Intergovernmental	393,082	1,765	-	394,847
Patron Fines and Fees	169,641	-	-	169,641
Contributions, Gifts and Donations	10,243	66,045	-	76,288
Earnings on Investments	13,780	-	-	13,780
Miscellaneous	25,659	-	-	25,659
<i>Total Cash Receipts</i>	<u>5,672,834</u>	<u>67,810</u>	<u>-</u>	<u>5,740,644</u>
<b>Cash Disbursements</b>				
Current:				
Library Services:				
Public Services and Programs	2,394,397	36,950	-	2,431,347
Collection Development and Processing	991,025	9,193	-	1,000,218
Support Services:				
Facilities Operation and Maintenance	657,847	-	-	657,847
Information Services	277,467	-	-	277,467
Business Administration	815,684	3	-	815,687
Capital Outlay	83,595	26,388	197,481	307,464
<i>Total Cash Disbursements</i>	<u>5,220,015</u>	<u>72,534</u>	<u>197,481</u>	<u>5,490,030</u>
<i>Excess of Receipts Over (Under) Disbursements</i>	<u>452,819</u>	<u>(4,724)</u>	<u>(197,481)</u>	<u>250,614</u>
<b>Other Financing Receipts (Disbursements)</b>				
Transfers In	-	-	1,300,000	1,300,000
Transfers Out	(1,300,000)	-	-	(1,300,000)
<i>Total Other Financing Receipts (Disbursements)</i>	<u>(1,300,000)</u>	<u>-</u>	<u>1,300,000</u>	<u>-</u>
<i>Net Change in Fund Cash Balances</i>	(847,181)	(4,724)	1,102,519	250,614
<i>Fund Cash Balances, January 1</i>	<u>3,362,521</u>	<u>298,953</u>	<u>1,407,537</u>	<u>5,069,011</u>
<b>Fund Cash Balances, December 31</b>				
Restricted	-	294,229	-	294,229
Assigned	-	-	2,510,056	2,510,056
Unassigned (Deficit)	2,515,340	-	-	2,515,340
<i>Fund Cash Balances, December 31</i>	<u>\$ 2,515,340</u>	<u>\$ 294,229</u>	<u>\$ 2,510,056</u>	<u>\$ 5,319,625</u>

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

**UPPER ARLINGTON PUBLIC LIBRARY  
FRANKLIN COUNTY**

**COMBINED STATEMENT OF RECEIPTS, DISBURSEMENTS  
AND CHANGES IN FUND BALANCES (CASH BASIS)  
ALL GOVERNMENTAL FUND TYPES  
FOR THE YEAR ENDED DECEMBER 31, 2011**

	General	Special Revenue	Capital Projects	Totals (Memorandum Only)
<b>Cash Receipts</b>				
Property and Other Local Taxes	\$ 2,705,480	\$ -	\$ -	\$ 2,705,480
Public Library	2,532,539	-	-	2,532,539
Intergovernmental	405,288	-	-	405,288
Patron Fines and Fees	163,435	-	-	163,435
Contributions, Gifts and Donations	2,015	346,228	-	348,243
Earnings on Investments	27,923	1,764	-	29,687
Miscellaneous	30,245	-	40,060	70,305
<i>Total Cash Receipts</i>	<u>5,866,925</u>	<u>347,992</u>	<u>40,060</u>	<u>6,254,977</u>
<b>Cash Disbursements</b>				
Current:				
Library Services:				
Public Services and Programs	2,132,139	26,802	-	2,158,941
Collection Development and Processing	1,128,901	6,071	-	1,134,972
Support Services:				
Facilities Operation and Maintenance	577,206	-	3,368	580,574
Information Services	232,708	-	-	232,708
Business Administration	752,866	-	-	752,866
Capital Outlay	105,103	25,051	233,438	363,592
<i>Total Cash Disbursements</i>	<u>4,928,923</u>	<u>57,924</u>	<u>236,806</u>	<u>5,223,653</u>
<i>Net Change in Fund Cash Balances</i>	938,002	290,068	(196,746)	1,031,324
<i>Fund Cash Balances, January 1</i>	<u>2,424,519</u>	<u>8,885</u>	<u>1,604,283</u>	<u>4,037,687</u>
<b>Fund Cash Balances, December 31</b>				
Restricted	-	298,953	-	298,953
Assigned	-	-	1,407,537	1,407,537
Unassigned (Deficit)	3,362,521	-	-	3,362,521
<i>Fund Cash Balances, December 31</i>	<u>\$ 3,362,521</u>	<u>\$ 298,953</u>	<u>\$ 1,407,537</u>	<u>\$ 5,069,011</u>

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



**UPPER ARLINGTON PUBLIC LIBRARY  
FRANKLIN COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS  
DECEMBER 31, 2012 AND 2011**

**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 Upper Arlington Public Library, Franklin County, OH (the Library) as a body corporate and politic. The Mayor of the City of Upper Arlington appoints a six-member Board of Trustees to govern the Library. 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. Note 1 to the financial statement describes these assets.

**B. Accounting Basis**

These financial statements follow the accounting basis the Auditor of State prescribes or permits. This basis is similar to the cash receipts and disbursements accounting 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. Deposits and Investments**

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

**D. Fund Accounting**

The Library uses fund accounting to segregate cash and investments that are restricted as to use. The Library classifies its funds into the following types:

**1. General Fund**

The General Fund accounts for and reports all financial resources not accounted for and reported in another fund.

**2. Special Revenue Funds**

These funds account for and report the proceeds of specific revenue sources that are restricted or committed to expenditure for specified purposes other than debt service or capital projects. The Library had the following significant Special Revenue Funds:

UAPL Friends – This fund receives contributions made by the Friends of the Upper Arlington Library and accounts for the related expenditures.

UPPER ARLINGTON PUBLIC LIBRARY  
FRANKLIN COUNTY

NOTES TO THE FINANCIAL STATEMENTS  
DECEMBER 31, 2012 AND 2011  
(Continued)

1. Summary of Significant Accounting Policies (continued)

D. Fund Accounting (continued)

3. Capital Project Funds

These funds account for and report financial resources that are restricted, committed, or assigned to expenditure for capital outlays, including the acquisition or construction of capital facilities and other capital assets. The Library had the following significant capital project fund:

Building Improvement – This fund is used to account for monies set aside to building construction and improvements as well as technology outlays.

E. Budgetary Process

The Board must annually approve appropriation measures and subsequent amendments. Unencumbered appropriations lapse at year end. Budgetary expenditures (that is, disbursements and encumbrances) may not exceed appropriations at the fund, function level of control.

A summary of 2012 and 2011 budgetary activity appears in Note 3.

F. Fund Balance

Fund balance is divided into five classifications based primarily on the extent to which the Library must observe constraints imposed upon the use of its governmental-fund resources. The classifications are as follows:

1. Nonspendable

The Library classifies assets as *nonspendable* when legally or contractually required to maintain the amounts intact.

2. Restricted

Fund balance is *restricted* when constraints placed on the use of resources are either externally imposed by creditors (such as through debt covenants), grantors, contributors, or laws or regulations of other governments; or is imposed by law through constitutional provisions.

3. Committed

Trustees can *commit* amounts via formal action (resolution). The Library must adhere to these commitments unless the Trustees amend the resolution. Committed fund balance also incorporates contractual obligations to the extent that existing resources in the fund have been specifically committed to satisfy contractual requirements.

**UPPER ARLINGTON PUBLIC LIBRARY  
FRANKLIN COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS  
DECEMBER 31, 2012 AND 2011  
(Continued)**

**1. Summary of Significant Accounting Policies (continued)**

**F. Fund Balance (continued)**

**4. Assigned**

Assigned fund balances are intended for specific purposes but do not meet the criteria to be classified as *restricted* or *committed*. Governmental funds other than the general fund report all fund balances as *assigned* unless they are restricted or committed. In the general fund, *assigned* amounts represent intended uses established by Library Trustees or a Library official delegated that authority by resolution, or by State Statute.

**5. Unassigned**

Unassigned fund balance is the residual classification for the general fund and includes amounts not included in the other classifications. In other governmental funds, the unassigned classification is used only to report a deficit balance.

The Library applies restricted resources first when expenditures are incurred for purposes for which either restricted or unrestricted (committed, assigned, and unassigned) amounts are available. Similarly, within unrestricted fund balance, committed amounts are reduced first followed by assigned, and then unassigned amounts when expenditures are incurred for purposes for which amounts in any of the unrestricted fund balance classifications could be used.

**G. 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.

**H. 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 Deposits**

The Library maintains a deposit pool all funds use. The Ohio Revised Code prescribes allowable deposits. The carrying amount of deposits at December 31 was as follows:

	2012	2011
Demand deposits	\$5,093,097	\$4,844,143
Certificates of deposit	226,528	224,868
Total deposits	5,319,625	5,069,011

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

**UPPER ARLINGTON PUBLIC LIBRARY  
FRANKLIN COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS  
DECEMBER 31, 2012 AND 2011  
(Continued)**

**3. Budgetary Activity**

Budgetary activity for the years ending December 31, 2012 and 2011 follows:

2012 Budgeted vs. Actual Receipts			
Fund Type	Budgeted Receipts	Actual Receipts	Variance
General	\$5,720,944	\$5,672,834	(\$48,110)
Special Revenue	100,500	67,810	(32,690)
Capital Projects	1,300,000	1,300,000	0
Total	\$7,121,444	\$7,040,644	(\$80,800)

2012 Budgeted vs. Actual Budgetary Basis Expenditures			
Fund Type	Appropriation Authority	Budgetary Expenditures	Variance
General	\$7,016,050	\$6,698,894	\$317,156
Special Revenue	108,175	79,144	29,031
Capital Projects	447,794	263,697	184,097
Total	\$7,572,019	\$7,041,735	\$530,284

2011 Budgeted vs. Actual Receipts			
Fund Type	Budgeted Receipts	Actual Receipts	Variance
General	\$5,815,203	\$5,866,925	\$51,722
Special Revenue	100,000	347,992	247,992
Capital Projects	0	40,060	40,060
Total	\$5,915,203	\$6,254,977	\$339,774

2011 Budgeted vs. Actual Budgetary Basis Expenditures			
Fund Type	Appropriation Authority	Budgetary Expenditures	Variance
General	\$5,446,987	\$5,211,585	\$235,402
Special Revenue	100,000	65,560	34,440
Capital Projects	218,766	257,075	(38,309)
Total	\$5,765,753	\$5,534,220	\$231,533

Contrary to Ohio law, budgetary expenditures exceeded appropriation authority in the Capital Projects, Building Improvement fund by \$38,309 for the year ended December 31, 2011.

**UPPER ARLINGTON PUBLIC LIBRARY  
FRANKLIN COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS  
DECEMBER 31, 2012 AND 2011  
(Continued)**

**4. Grants-in-aid and Tax Receipts**

The primary source of revenue for Ohio public libraries is the Public Library Fund (PLF). The State allocates PLF to each county based on the total tax revenue credited to the State's general revenue fund during the preceding month. The County Budget Commission bases the amount for distribution on the needs of such library for the construction of new library buildings, parts of buildings, improvements, operation, maintenance, or other expenses. The County 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 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 Other Governments' Grants In Aid. 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.

Property owners assess tangible personal property tax. 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. Retirement Systems**

The Library's employees belong to the Ohio Public Employees Retirement System (OPERS). OPERS is a cost-sharing, multiple-employer plan. The Ohio Revised Code prescribes this plan's benefits, which include postretirement healthcare and survivor and disability benefits.

The Ohio Revised Code also prescribes contribution rates. For 2012, OPERS members contributed 10% of their gross salaries and the Library contributed an amount equaling 14%, respectively, of participants' gross salaries. For 2011, the Library picked up the 10% employee portion in addition to the required 14% employer portion through June 2011. Effective, July 2011, members contributed 10% of their gross salaries and the Library only contributed the required 14% of gross salaries. The Library has paid all contributions required through December 31, 2012.

**6. Risk Management**

**Commercial Insurance**

The Library has obtained commercial insurance for the following risks:

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

UPPER ARLINGTON PUBLIC LIBRARY  
FRANKLIN COUNTY

NOTES TO THE FINANCIAL STATEMENTS  
DECEMBER 31, 2012 AND 2011  
(Continued)

**7. Subsequent Events**

In July 2013, the Board of Trustees entered in to a \$2,574,700 contract with Energy Conservation Measures to provide building updates and improvements throughout the main library and branches.



# Dave Yost • Auditor of State

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

Upper Arlington Public Library  
Franklin County  
2800 Tremont Road  
Upper Arlington, Ohio 43221

To the Board of Trustees:

We have audited, in accordance with auditing standards generally accepted in the United States and the Comptroller General of the United States' *Government Auditing Standards*, the financial statements of the Upper Arlington Public Library, Franklin County, Ohio (the Library) as of and for the year ended December 31, 2012 and 2011, and the related notes to the financial statements and have issued our report thereon dated September 16, 2013, wherein we noted the Library followed accounting financial reporting provisions of Ohio Revised Code Section 117.38 and Ohio Administrative Code Section 117-2-03 permit. We also noted during 2011 the Library adopted Governmental Accounting Standards Board Statement No. 54, "*Fund Balance Reporting and Governmental Fund Type Definitions*."

### ***Internal Control Over Financial Reporting***

As part of our financial statement audit, we considered the Library's internal control over financial reporting (internal control) to determine the audit procedures appropriate in the circumstances to the extent necessary to support our opinion on the financial statements, but not to the extent necessary to opine on the effectiveness of the Library's internal control. Accordingly, we have not opined on it.

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 a reasonable possibility that internal control will not prevent or detect and timely correct a material misstatement of the Library's financial statements. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all internal control deficiencies that might be material weaknesses or significant deficiencies. Given these limitations, we did not identify any deficiencies in internal control that we consider material weaknesses. However, unidentified material weaknesses may exist.

***Compliance and Other Matters***

As part of reasonably assuring whether the Library's financial statements are free of material misstatement, we tested its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could directly and materially affect the determination of financial statement amounts. However, opining on compliance with those provisions was not an objective of our audit and accordingly, we do not express an opinion. The results of our tests disclosed an instance of noncompliance or other matters we must report under *Government Auditing Standards* which is described in the accompanying schedule of findings as item 2012-001.

***Entity's Response to Findings***

The Library's response to the finding identified in our audit is described in the accompanying schedule of findings. We did not audit the Library's response and, accordingly, we express no opinion on it.

***Purpose of this Report***

This report only describes the scope of our internal control and compliance testing and our testing results, and does not opine on the effectiveness of the Library's internal control or on compliance. This report is an integral part of an audit performed under *Government Auditing Standards* in considering the Library's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.



**Dave Yost**  
Auditor of State  
Columbus, Ohio

September 16, 2013



UPPER ARLINGTON PUBLIC LIBRARY  
FRANKLIN COUNTY

SCHEDULE OF FINDINGS  
DECEMBER 31, 2012 AND 2011

FINDINGS RELATED TO THE FINANCIAL STATEMENTS  
REQUIRED TO BE REPORTED IN ACCORDANCE WITH GAGAS

FINDING NUMBER 2012-001

**Expenditures Exceeded Appropriations - Noncompliance Citation**

Ohio Admin. Code Section 117-8-02 states that the library's legislative body shall adopt appropriation measures. These measures establish the legal level of control. The legal level of control is the level (e.g., fund, program or function, department, object level) at which spending in excess of budgeted amounts would be a violation of law. This is established by the level at which the legislative body appropriates.

Budgetary expenditures (expenditures + encumbrances) exceeded appropriations for the years ending December 31, 2011 in the Capital Project Fund, Building Improvements by \$38,309.

Failure to have adequate appropriation authority in place at the time of expenditure may result in expenditures exceeding available resources.

We recommend the Fiscal Officer prepare and the Board of Trustees must approve an amended appropriations certificate anytime additional expenditures and/or transfers are approved. This must also be filed with the Franklin County Auditor.

**Officials Response:**

In both audit years, the Fiscal Officer did prepare and the Board of Trustees did approve an amended appropriations. Failure to properly certify appropriations with the County Budget Commission in 2011 was due to an oversight of not emailing the County Budget Commission with the appropriate paperwork before year end. In 2012, the County Budget Commission was properly notified of appropriation changes that occurred during 2012. As a corrective measure, effective immediately the Fiscal staff and Director have pre-scheduled meetings to verify that the appropriate documentation has been sent to the County Budget Commission.

**This page intentionally left blank.**



# Dave Yost • Auditor of State

UPPER ARLINGTON 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  
NOVEMBER 7, 2013