



**GRAFTON-MIDVIEW PUBLIC LIBRARY  
LORAIN COUNTY**

**REGULAR AUDIT**

**FOR THE YEARS ENDED DECEMBER 31, 2009-2008**



**Mary Taylor, CPA**  
Auditor of State



**GRAFTON-MIDVIEW PUBLIC LIBRARY  
LORAIN COUNTY**

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Mary Taylor, CPA  
Auditor of State

Grafton-Midview Public Library  
Lorain County  
983 Main Street  
Grafton, Ohio 44044

To the Board of Trustees:

As you are aware, the Auditor of State's Office (AOS) must modify the *Independent Accountants' Report* we provide on your financial statements due to an interpretation from the American Institute of Certified Public Accountants (AICPA). While AOS 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. Our Report includes an adverse opinion relating to GAAP presentation and measurement requirements, but does not imply the amounts the statements present are misstated under the non-GAAP basis you follow. The AOS report also includes an opinion on the financial statements you prepared using the cash basis and financial statement format the AOS permits.

*Mary Taylor*

**Mary Taylor, CPA**  
Auditor of State

July 30, 2010

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# Mary Taylor, CPA

Auditor of State

## INDEPENDENT ACCOUNTANTS' REPORT

Grafton-Midview Public Library  
Lorain County  
983 Main Street  
Grafton, Ohio 44044

To the Board of Trustees:

We have audited the accompanying financial statements of the Grafton-Midview Public Library, Lorain County, Ohio (the Library) as of and for the years ended December 31, 2009, and 2008. 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. The Library processes its financial transactions with the Auditor of State's Uniform Accounting Network (UAN). *Government Auditing Standards* considers this service to impair the independence of the Auditor of State to audit the Library because the Auditor of State designed, developed, implemented, and as requested, operates UAN. However, *Government Auditing Standards* permits the Auditor of State to audit and opine on this entity, because Ohio Revised Code § 117.101 requires the Auditor of State to provide UAN services, and Ohio Revised Code §§ 117.11(B) and 115.56 mandate the Auditor of State to audit Ohio governments. We believe 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.

Instead of the combined funds the accompanying financial statements present, GAAP require presenting entity wide statements and also presenting the Library's larger (i.e. major) funds separately. 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 GAAP presentation requirements. The Auditor of State permits, but does not require Libraries to reformat their statements. The Library has elected not to follow GAAP statement formatting requirements. 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, 2009, and 2008, 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, 2009, and 2008, 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 of the Grafton-Midview Public Library, Lorain County, Ohio as of December 31, 2009, and 2008, and its combined cash receipts and disbursements for the years then ended on the accounting basis Note 1 describes.

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 July 30, 2010, 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 did not opine on the internal control over financial reporting or on compliance, that report describes the scope of our testing of internal control 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.



**Mary Taylor, CPA**  
Auditor of State

July 30, 2010



**GRAFTON-MIDVIEW PUBLIC LIBRARY  
LORAIN 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>Governmental Fund Types</u>				<u>Totals (Memorandum Only)</u>
	<u>General</u>	<u>Special Revenue</u>	<u>Capital Projects</u>	<u>Permanent</u>	
<b>Cash Receipts:</b>					
Public Library Fund	\$ 504,413				\$ 504,413
Patron Fines and Fees	22,143				22,143
Contributions, Gifts and Donations	3,715				3,715
Earnings on Investments	148	\$ 3,515	\$ 824	\$ 5,941	10,428
Miscellaneous	4,453				4,453
	<u>534,872</u>	<u>3,515</u>	<u>824</u>	<u>5,941</u>	<u>545,152</u>
<b>Total Cash Receipts</b>					
	<u>534,872</u>	<u>3,515</u>	<u>824</u>	<u>5,941</u>	<u>545,152</u>
<b>Cash Disbursements:</b>					
Current:					
Salaries	294,455				294,455
Employee Fringe Benefits	96,430				96,430
Purchased and Contractual Services	76,700	8,005			84,705
Library Materials and Information	77,372	3,115			80,487
Supplies	6,511				6,511
Other	4,208			5,344	9,552
Capital Outlay			50,912		50,912
	<u>555,676</u>	<u>11,120</u>	<u>50,912</u>	<u>5,344</u>	<u>623,052</u>
<b>Total Cash Disbursements</b>					
	<u>555,676</u>	<u>11,120</u>	<u>50,912</u>	<u>5,344</u>	<u>623,052</u>
<b>Total Receipts Over/(Under) Disbursements</b>	<u>(20,804)</u>	<u>(7,605)</u>	<u>(50,088)</u>	<u>597</u>	<u>(77,900)</u>
<b>Other Financing Receipts / (Disbursements):</b>					
Transfers-In	50,000				50,000
Transfers-Out			(50,000)		(50,000)
	<u>50,000</u>	<u>0</u>	<u>(50,000)</u>	<u>0</u>	<u>0</u>
<b>Total Other Financing Receipts / (Disbursements)</b>					
	<u>50,000</u>	<u>0</u>	<u>(50,000)</u>	<u>0</u>	<u>0</u>
<b>Excess of Cash Receipts and Other Financing Receipts Over/(Under) Cash Disbursements and Other Financing Disbursements</b>	29,196	(7,605)	(100,088)	597	(77,900)
<b>Fund Cash Balances, January 1</b>	<u>\$47,684</u>	<u>\$8,004</u>	<u>\$334,042</u>	<u>\$172,473</u>	<u>\$562,203</u>
<b>Fund Cash Balances, December 31</b>	<u>\$76,880</u>	<u>\$399</u>	<u>\$233,954</u>	<u>\$173,070</u>	<u>\$484,303</u>

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

**GRAFTON-MIDVIEW PUBLIC LIBRARY  
LORAIN COUNTY**

**COMBINED STATEMENT OF CASH RECEIPTS, CASH DISBURSEMENTS, AND  
CHANGES IN FUND CASH BALANCES  
ALL GOVERNMENTAL FUND TYPES  
FOR THE YEAR ENDED DECEMBER 31, 2008**

	<u>Governmental Fund Types</u>				<u>Totals (Memorandum Only)</u>
	<u>General</u>	<u>Special Revenue</u>	<u>Capital Projects</u>	<u>Permanent</u>	
<b>Cash Receipts:</b>					
Public Library Fund	\$ 595,831				\$ 595,831
Patron Fines and Fees	22,154				22,154
Contributions, Gifts and Donations	2,199	\$ 8,005			10,204
Earnings on Investments	1,261	3,270	\$ 8,942	\$ 5,362	18,835
Miscellaneous	3,056				3,056
	<u>624,501</u>	<u>11,275</u>	<u>8,942</u>	<u>5,362</u>	<u>650,080</u>
<b>Total Cash Receipts</b>					
	<u>624,501</u>	<u>11,275</u>	<u>8,942</u>	<u>5,362</u>	<u>650,080</u>
<b>Cash Disbursements:</b>					
Current:					
Salaries	335,009				335,009
Employee Fringe Benefits	102,032				102,032
Purchased and Contractual Services	104,120	4,235			108,355
Library Materials and Information	102,221	3,917			106,138
Supplies	10,289				10,289
Other	3,755			5,271	9,026
Capital Outlay	5,401		31,417		36,818
	<u>662,827</u>	<u>8,152</u>	<u>31,417</u>	<u>5,271</u>	<u>707,667</u>
<b>Total Cash Disbursements</b>					
	<u>662,827</u>	<u>8,152</u>	<u>31,417</u>	<u>5,271</u>	<u>707,667</u>
<b>Total Receipts Over/(Under) Disbursements</b>	<u>(38,326)</u>	<u>3,123</u>	<u>(22,475)</u>	<u>91</u>	<u>(57,587)</u>
<b>Fund Cash Balances, January 1</b>	<u>86,010</u>	<u>4,881</u>	<u>356,517</u>	<u>172,382</u>	<u>619,790</u>
<b>Fund Cash Balances, December 31</b>	<u><u>\$47,684</u></u>	<u><u>\$8,004</u></u>	<u><u>\$334,042</u></u>	<u><u>\$172,473</u></u>	<u><u>\$562,203</u></u>

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

**GRAFTON-MIDVIEW PUBLIC LIBRARY  
LORAIN COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS  
DECEMBER 31, 2009 AND 2008**

**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 Grafton-Midview Public Library, Lorain County, (the Library) as a body corporate and politic. The Midview Board of Education appoints a seven-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.

**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.

The Library values U.S. Treasury Notes and common stock at cost. Money market mutual funds (including STAR Ohio) are recorded at share values the mutual funds report.

**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 reports 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 private-purpose trusts or for capital projects) that are restricted to expenditure for specific purposes. The Library had the following significant Special Revenue Funds:

Hendrix Special Revenue Fund – Used to account for interest income earned by the Hendrix Trust Fund, which restricts the expenditures of interest to the purchase of books, movies and collectable art.

**GRAFTON-MIDVIEW PUBLIC LIBRARY  
LORAIN COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS  
DECEMBER 31, 2009 AND 2008  
(CONTINUED)**

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

**D. Fund Accounting (Continued)**

**2. Special Revenue Funds (Continued)**

Stocker Foundation Special Revenue Fund – Used to account for the contributions, gifts and donations received from the Stocker Foundation to be used for the Summer Reading Program.

**3. Capital Projects Fund**

This fund accounts for receipts restricted to acquiring or constructing major capital projects (except those financed through enterprise or trust funds). The Library had the following significant Capital Projects Fund:

Building and Repair Fund – Used for the purpose of expanding, renovating, improving, furnishing and equipping the existing Library and improving its site.

**4. Permanent Fund**

This fund accounts for assets held under a trust agreement that are legally restricted to the extent that only earnings, not principal, are available to support the Library's programs. The Library had the following significant Permanent Fund:

Hendrix Trust Fund – Used to account for an endowment received from the estate of the donor. The donor specified that the principal could not be spent, but the proceeds (net Earnings) could be spent for the purchase of books, movies and collectable art.

**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 fund level of control.

A summary of 2009 and 2008 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.

**GRAFTON-MIDVIEW PUBLIC LIBRARY  
LORAIN COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS  
DECEMBER 31, 2009 AND 2008  
(CONTINUED)**

**2. Equity in Pooled Deposits and Investments**

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

	2009	2008
Demand Deposits	\$41,713	\$34,621
Petty Cash and Change Fund	100	50
Total deposits	41,813	34,671
Hendrix Fund (see below)	173,070	172,473
STAR Ohio	269,420	355,059
Total investments	442,490	527,532
Total deposits and investments	\$484,303	\$562,203

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

**Investments:** U.S. Treasury Notes are held in book-entry form by the Federal Reserve Bank, in the name of the Library's financial institution, Lorain National Bank Trust Department (the Bank). The equity securities are also held in book-entry form by the Bank. The Bank maintains records identifying the Library as owner of those securities.

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

Roland H. and Veta Genevieve Hendrix Memorial Book Fund

Upon the death of Veta Genevieve Hendrix, on September 7, 1995, Premier Bank and Trust, (Trustee), distributed the trust corpus of \$200,000 as directed in the April 6, 1994 trust agreement of Veta Genevieve Hendrix, to the Board of Trustees of the Grafton-Midview Public Library. The gift was to be retained and only the income was to be used to purchase books, movies, art objects and other items to be added to the collection of the Library. A judgment was issued by the Lorain County court of Common Pleas, Probate Division, declaring that the Hendrix Fund was not subject to the Uniform Depository Act, Ohio Revised Code Chapter 135. The Uniform Management of the Institutional Funds Act, Ohio Revised Code Chapter 1715, allows the Fund to be invested in private, corporate and public securities. The Board of Trustees authorized the Lorain National Bank to establish a custodial account and direct the investment of the Hendrix Fund. The following schedules account for the value of the Fund at December 31, 2009 and 2008:

Initial Deposit On 10/31/2000	Cost Basis Unit Price at 12/31/09	Market Value Unit Price at 12/31/09
\$200,000	\$173,070	\$146,713
Initial Deposit On 10/31/2000	Cost Basis Unit Price at 12/31/08	Market Value Unit Price at 12/31/08
\$200,000	\$172,473	\$136,685

**GRAFTON-MIDVIEW PUBLIC LIBRARY  
LORAIN COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS  
DECEMBER 31, 2009 AND 2008  
(CONTINUED)**

**3. Budgetary Activity**

Budgetary activity for the years ending December 31, 2009 and 2008 follows:

**2009 Budgeted vs. Actual Receipts**

Fund Type	Budgeted Receipts	Actual Receipts	Variance
General	\$589,645	\$584,872	(\$4,773)
Special Revenue	3,090	3,515	425
Capital Projects	2,472	824	(1,648)
Permanent	5,941	5,941	0
Total	<u>\$601,148</u>	<u>\$595,152</u>	<u>(\$5,996)</u>

**2009 Budgeted vs. Actual Budgetary Basis Expenditures**

Fund Type	Appropriation Authority	Budgetary Expenditures	Variance
General	\$592,196	\$555,676	\$36,520
Special Revenue	11,519	11,120	399
Capital Projects	150,000	100,912	49,088
Permanent	5,344	5,344	0
Total	<u>\$759,059</u>	<u>\$673,052</u>	<u>\$86,007</u>

**2008 Budgeted vs. Actual Receipts**

Fund Type	Budgeted Receipts	Actual Receipts	Variance
General	\$622,835	\$624,501	\$1,666
Special Revenue	3,000	11,275	8,275
Capital Projects	2,400	8,942	6,542
Permanent	5,362	5,362	0
Total	<u>\$633,597</u>	<u>\$650,080</u>	<u>\$16,483</u>

**2008 Budgeted vs. Actual Budgetary Basis Expenditures**

Fund Type	Appropriation Authority	Budgetary Expenditures	Variance
General	\$702,890	\$662,827	\$40,063
Special Revenue	8,152	8,152	0
Capital Projects	100,000	31,417	68,583
Permanent	5,271	5,271	0
Total	<u>\$816,313</u>	<u>\$707,667</u>	<u>\$108,646</u>

**GRAFTON-MIDVIEW PUBLIC LIBRARY  
LORAIN COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS  
DECEMBER 31, 2009 AND 2008  
(CONTINUED)**

**4. Grants-In-Aid 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 county's prior intangibles tax of PLF revenues, and its population. The Lorain County Budget Commission allocates these funds to the Library based on an agreement made between the Boards of Trustees of all Lorain County Libraries with population within Lorain County. The Budget Commission cannot reduce its allocation of these funds to the Library based on any additional revenues the Library receives. These revenues are reflected in the financial statements as Public Library Fund receipts.

**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 2009 and 2008, OPERS members contributed 10% of their gross salaries and the Library contributed an amount equaling 14% of participants' gross salaries. The Library has paid all contributions required through December 31, 2009.

**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.

**Health Insurance**

The Library also provides contributory health insurance to full-time employees through a private carrier. The Library's liability is limited to the premiums it pays.

**7. Subsequent Event**

A 1.25 mill operating levy was passed at the May 4, 2010 Primary Election by the voters of the Midview Local School District for the benefit of the Grafton-Midview Public Library.

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# Mary Taylor, CPA

Auditor of State

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

Grafton-Midview Public Library  
Lorain County  
983 Main Street  
Grafton, Ohio 44044

To the Board of Trustees:

We have audited the financial statements of the Grafton-Midview Public Library, Lorain County, Ohio (the Library) as of and for the years ended December 31, 2009, and 2008, and have issued our report thereon dated July 30, 2010, wherein we noted the Library prepared its financial statements using accounting practices the Auditor of State prescribes or permits rather than accounting principles generally accepted in the United States of America. We also noted the Library uses the Auditor of State's Uniform Accounting Network (UAN) to process its financial transactions. *Government Auditing Standards* considers this service to impair the Auditor of State's independence to audit the Library. However, *Government Auditing Standards* permits the Auditor of State to audit and opine on this entity, because Ohio Revised Code § 117.101 requires the Auditor of State to provide UAN services, and Ohio Revised Code §§ 117.11(B) and 115.56 mandate the Auditor of State to audit Ohio governments. 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*.

### Internal Control 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 audit procedures for the purpose of expressing our opinion 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.

Lausche Building / 615 Superior Ave., NW / Twelfth Floor / Cleveland, OH 44113-1801  
Telephone: (216) 787-3665 (800) 626-2297 Fax: (216) 787-3361  
[www.auditor.state.oh.us](http://www.auditor.state.oh.us)

### **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, providing an opinion 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 no instances of noncompliance or other matters we must report under *Government Auditing Standards*.

We did note certain matters not requiring inclusion in this report that we reported to the Library's management in a separate letter dated July 30, 2010.

We intend this report solely for the information and use of management, the audit committee, 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 "Mary Taylor". The signature is written in a cursive, flowing style.

**Mary Taylor, CPA**  
Auditor of State

July 30, 2010



**Mary Taylor, CPA**  
Auditor of State

**GRAFTON-MIDVIEW PUBLIC LIBRARY**

**LORAIN 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  
SEPTEMBER 7, 2010**