



Dave Yost • Auditor of State

PUTNAM DISTRICT LIBRARY
PUTNAM COUNTY

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Dave Yost • Auditor of State

Putnam District Library
Putnam County
136 Putnam Parkway
Ottawa, Ohio 45875

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.

A handwritten signature in black ink that reads "Dave Yost".

Dave Yost
Auditor of State

October 1, 2012

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Dave Yost • Auditor of State

INDEPENDENT ACCOUNTANTS' REPORT

Putnam District Library
Putnam County
136 Putnam Parkway
Ottawa, Ohio 45875

To the Board of Trustees:

We have audited the accompanying financial statements of the Putnam District Library, Putnam County, Ohio (the Library), as of and for the years ended December 31, 2011 and 2010. 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, 2011 and 2010 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, 2011 and 2010, 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 as of December 31, 2011 and 2010 and the reserves for encumbrances as of December 31, 2010 of Putnam District Library, Putnam County, Ohio, and its combined cash receipts and disbursements for the years then ended on the accounting basis Note 1 describes.

As described in Note 3, during 2011 the Library adopted Governmental Accounting Standards Board Statement No. 54, *Fund Balance Reporting and Governmental Fund Type Definitions*.

In accordance with *Government Auditing Standards*, we have also issued our report dated October 1, 2012, 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.



Dave Yost
Auditor of State

October 1, 2012

**PUTNAM DISTRICT LIBRARY
PUTNAM 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	Debt Service	Capital Projects	Totals (Memorandum Only)
Cash Receipts:					
Public Library	\$1,020,994				\$1,020,994
Intergovernmental	7,770	\$34,793			42,563
Patron Fines and Fees	14,881				14,881
Contributions, Gifts and Donations	8,912	17,443		\$6,630	32,985
Earnings on Investments	15,947	655			16,602
Miscellaneous	8,836			3,324	12,160
<i>Total Cash Receipts</i>	<u>1,077,340</u>	<u>52,891</u>		<u>9,954</u>	<u>1,140,185</u>
Cash Disbursements:					
Current:					
Library Services	992,201	43,271		21,532	1,057,004
Capital Outlay	115,643	2,098		588,610	706,351
<i>Total Cash Disbursements</i>	<u>1,107,844</u>	<u>45,369</u>		<u>610,142</u>	<u>1,763,355</u>
<i>Excess of Cash Receipts Over/ (Under) Cash Disbursements</i>	<u>(30,504)</u>	<u>7,522</u>		<u>(600,188)</u>	<u>(623,170)</u>
Other Financing Receipts/ (Disbursements):					
Advances In	28,063				28,063
Advances Out		(28,063)			(28,063)
<i>Total Other Financing Receipts/ (Disbursements)</i>	<u>28,063</u>	<u>(28,063)</u>			
<i>Net Change in Fund Cash Balances</i>	(2,441)	(20,541)		(600,188)	(623,170)
<i>Fund Cash Balances, January 1</i>	<u>909,989</u>	<u>90,476</u>	<u>\$15,897</u>	<u>1,105,259</u>	<u>2,121,621</u>
Fund Cash Balances, December 31					
Restricted		69,935	15,897		85,832
Assigned	7,305			505,071	512,376
Unassigned	900,243				900,243
<i>Fund Cash Balances, December 31</i>	<u>\$907,548</u>	<u>\$69,935</u>	<u>\$15,897</u>	<u>\$505,071</u>	<u>\$1,498,451</u>

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

**PUTNAM DISTRICT LIBRARY
PUTNAM COUNTY**

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

	General	Special Revenue	Debt Service	Capital Projects	Totals (Memorandum Only)
Cash Receipts:					
Public Library	\$970,621				\$970,621
Intergovernmental	2,984	\$46,227			49,211
Patron Fines and Fees	14,788				14,788
Contributions, Gifts and Donations	500	387,537		\$23,050	411,087
Earnings on Investments	72,388	3,010			75,398
Miscellaneous	4,052				4,052
<i>Total Cash Receipts</i>	<u>1,065,333</u>	<u>436,774</u>		<u>23,050</u>	<u>1,525,157</u>
Cash Disbursements:					
Current:					
Salaries	501,948				501,948
Employee Fringe Benefits	179,665				179,665
Purchased and Contractual Services	62,145	46,875		125,975	234,995
Library Materials and Information	128,831	12,428			141,259
Supplies	17,102	2,610			19,712
Capital Outlay	19,806	80,840		1,959,177	2,059,823
<i>Total Cash Disbursements</i>	<u>909,497</u>	<u>142,753</u>		<u>2,085,152</u>	<u>3,137,402</u>
<i>Excess of Cash Receipts Over/ (Under) Cash Disbursements</i>	<u>155,836</u>	<u>294,021</u>		<u>(2,062,102)</u>	<u>(1,612,245)</u>
Other Financing Receipts / (Disbursements):					
Sale of Capital Assets				23,325	23,325
Advances-In	2,000	2,000			4,000
Advances-Out	(2,000)	(2,000)			(4,000)
<i>Total Other Financing Receipts/ (Disbursements)</i>				<u>23,325</u>	<u>23,325</u>
<i>Net Change in Fund Cash Balances</i>	155,836	294,021		(2,038,777)	(1,588,920)
<i>Fund Cash Balances, January 1</i>	<u>387,960</u>	<u>162,648</u>	<u>\$15,897</u>	<u>3,144,036</u>	<u>3,710,541</u>
<i>Fund Cash Balances, December 31</i>	<u>\$543,796</u>	<u>\$456,669</u>	<u>\$15,897</u>	<u>\$1,105,259</u>	<u>\$2,121,621</u>
<i>Reserve for Encumbrances, December 31</i>	<u>\$61,114</u>	<u>\$2,324</u>		<u>\$574,894</u>	<u>\$638,332</u>

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

**PUTNAM DISTRICT LIBRARY
PUTNAM COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2011 AND 2010**

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 Putnam District Library, Putnam County, Ohio (the Library), as a body corporate and politic. The Library is directed by a seven-member Board of Trustees. Three of the Trustees are appointed by the Putnam County Court of Common Pleas. 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.

STAR Ohio is 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:

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:

Lila M. Stauffer Bequest Fund – This fund received a bequest for the purpose of landscaping, ground maintenance, and expansion.

**PUTNAM DISTRICT LIBRARY
PUTNAM COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2011 AND 2010
(Continued)**

1. Summary of Significant Accounting Policies (Continued)

FEMA Relocation Fund – This fund received a grant from the Federal Emergency Management Agency (FEMA) to be used to pay relocation costs of the library associated with the 2007 flood.

3. 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 had the following significant Capital Project Funds:

Building Construction Fund – This fund received insurance proceeds for the building that was damaged in the 2007 flood. Money is used for the construction of the new library.

Furniture and Fixtures Fund – This fund received insurance proceeds for furniture and contents damaged in the 2007 flood. Money is used for furniture and fixtures in the new library.

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, and object level of control.

A summary of 2011 and 2010 budgetary activity appears in Note 5.

F. Fund Balance

For December 31, 2011, 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.

**PUTNAM DISTRICT LIBRARY
PUTNAM COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2011 AND 2010
(Continued)**

1. Summary of Significant Accounting Policies (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. Restatement of Fund Balance

For 2010, the Library reclassified the Flood Donation, Furniture Donation, Mazie Hauck Frey Legacy, and Naming Rights Funds from the Special Revenue Fund Type to the Capital Projects Fund Type to better reflect the funds' purposes. This change had the following affect on the previously reported fund balances:

	Special Revenue	Capital Projects
Balances as reported at December 31, 2009	\$170,835	\$3,135,849
Fund reclassifications	(8,187)	8,187
Adjusted Balances at January 1, 2010	\$162,648	\$3,144,036

**PUTNAM DISTRICT LIBRARY
PUTNAM COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2011 AND 2010
(Continued)**

3. Change in Accounting Principle and Restatement of Fund Balances

For fiscal year 2011, the Library has implemented Governmental Accounting Standards Board (GASB) Statement No. 54, "Fund Balance Reporting and Governmental Fund Type Definitions". GASB Statement No. 54 provides fund balance classifications that can be more consistently applied and clarifies the existing governmental fund type definitions. The requirements of this statement classify fund balance as nonspendable, restricted, committed, assigned, and/or unassigned. This change had no effect on the previously stated fund balances.

Implementing GASB Statement No. 54 had the following effect on previously reported fund balances:

	General	Special Revenue
Balances as reported at December 31, 2010	\$543,796	\$456,669
Fund reclassifications	366,193	(366,193)
Restated Balances at January 1, 2011	\$909,989	\$90,476

4. 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:

	2011	2010
Demand deposits	\$1,497,011	\$2,120,182
STAR Ohio	1,440	1,439
Total deposits and investments	\$1,498,451	\$2,121,621

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

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

5. Budgetary Activity

Due to the implementation of GASB Statement No. 54, for 2011 the Local History Fund, Virginia Zirkle Fund, John R. Sewell Fund, and the John R. Sewell Fund are included in the General Fund for financial reporting purposes and are included in the Special Revenue Funds on a budgetary basis.

Budgetary activity for the years ending December 31, 2011 and 2010 follows:

**PUTNAM DISTRICT LIBRARY
PUTNAM COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2011 AND 2010
(Continued)**

5. Budgetary Activity (Continued)

2011 Budgeted vs. Actual Receipts

Fund Type	Budgeted Receipts	Actual Receipts	Variance
General	\$1,581,604	\$1,068,451	(\$513,153)
Special Revenue	161,858	61,780	(100,078)
Capital Projects	810,564	9,954	(800,610)
Total	<u>\$2,554,026</u>	<u>\$1,140,185</u>	<u>(\$1,413,841)</u>

2011 Budgeted vs. Actual Budgetary Basis Expenditures

Fund Type	Appropriation Authority	Budgetary Expenditures	Variance
General	\$1,077,848	\$1,046,109	\$31,739
Special Revenue	125,269	115,427	9,842
Capital Projects	765,179	618,974	146,205
Total	<u>\$1,968,296</u>	<u>\$1,780,510</u>	<u>\$187,786</u>

2010 Budgeted vs. Actual Receipts

Fund Type	Budgeted Receipts	Actual Receipts	Variance
General	\$1,441,374	\$1,065,333	(\$376,041)
Special Revenue	189,838	436,774	246,936
Capital Projects	3,135,848	46,375	(3,089,473)
Total	<u>\$4,767,060</u>	<u>\$1,548,482</u>	<u>(\$3,218,578)</u>

2010 Budgeted vs. Actual Budgetary Basis Expenditures

Fund Type	Appropriation Authority	Budgetary Expenditures	Variance
General	\$1,000,400	\$970,611	\$29,789
Special Revenue	164,340	145,077	19,263
Capital Projects	2,677,713	2,660,046	17,667
Total	<u>\$3,842,453</u>	<u>\$3,775,734</u>	<u>\$66,719</u>

6. Grants-in-aid

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.

**PUTNAM DISTRICT LIBRARY
PUTNAM COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2011 AND 2010
(Continued)**

7. Retirement System

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 2011 and 2010, 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, 2011.

8. Risk Management

Putnam County is a member of the County Risk Sharing Authority, Inc. (CORSA) (the Pool). The Library is included on the County's policy, and consequently reimburses the County for their portion of the premium costs. The Pool assumes the risk of loss up to the Library's limits on the policy. The Pool may make supplemental assessments if the experience of the overall pool is unfavorable. The Pool covers the following risks:

- Comprehensive general liability;
- Automobile liability;
- Certain property insurance; and
- Public officials' errors and omissions liability insurance.



Dave Yost • Auditor of State

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

Putnam District Library
Putnam County
136 Putnam Parkway
Ottawa, Ohio 45875

To the Board of Trustees:

We have audited the financial statements of the Putnam District Library, Putnam County, Ohio (the Library), as of and for the years ended December 31, 2011 and 2010, and have issued our report thereon dated October 1, 2012, 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 and the Library adopted Governmental Accounting Standards Board Statement No. 54 in 2011. We also noted 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(A) mandates 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.

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 October 1, 2012.

We intend this report solely for the information and use of the Board of Trustees and management. We intend it for no one other than these specified parties.

A handwritten signature in black ink that reads "Dave Yost". The signature is written in a cursive style with a large, looping "D" and "Y".

Dave Yost
Auditor of State

October 1, 2012

**PUTNAM DISTRICT LIBRARY
PUTNAM COUNTY**

**SCHEDULE OF PRIOR AUDIT FINDINGS
DECEMBER 31, 2011 AND 2010**

Finding Number	Finding Summary	Fully Corrected?	Not Corrected, Partially Corrected; Significantly Different Corrective Action Taken; or Finding No Longer Valid; <i>Explain</i>
2009-001	Ohio Administrative Code § 117-8-02 expenditures exceeding appropriations	Yes	
2009-002	Material Weakness due to errors in financial reporting.	Yes	

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Dave Yost • Auditor of State

PUTNAM DISTRICT LIBRARY

PUTNAM 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
OCTOBER 16, 2012