



**WOOD COUNTY DISTRICT PUBLIC LIBRARY
WOOD COUNTY**

REGULAR AUDIT

FOR THE YEARS ENDED DECEMBER 31, 2004 AND 2005



**Auditor of State
Betty Montgomery**

**WOOD COUNTY DISTRICT PUBLIC LIBRARY
WOOD COUNTY**

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**Auditor of State
Betty Montgomery**

Wood County District Public Library
Wood County
251 North Main Street
Bowling Green, Ohio 43402-2422

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 a February 2, 2005, interpretation from the American Institute of Certified Public Accountants (AICPA). While AOS does not legally require your Library 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 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 cursive script that reads "Betty Montgomery".

Betty Montgomery
Auditor of State

August 4, 2006

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**Auditor of State
Betty Montgomery**

INDEPENDENT ACCOUNTANTS' REPORT

Wood County District Public Library
Wood County
251 North Main Street
Bowling Green, Ohio 43402-2422

To the Board of Trustees:

We have audited the accompanying financial statements of the Wood County District Public Library, Wood County, (the Library) as of and for the years ended December 31, 2005 and 2004. 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 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, 2005 and 2004. Instead of the combined funds the accompanying financial statements present for 2005 and 2004 the revisions require presenting entity wide statements and also to present its larger (i.e. major) funds separately for 2005 and 2004. 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 the Library to reformat their statements. The Library has elected not to reformat its statements. Since this 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.

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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, 2005 and 2004, 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, 2005 and 2004, 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 reserves for encumbrances of the Wood County District Public Library, Wood County, as of December 31, 2005 and 2004, and its combined cash receipts and disbursements 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, 2005 and 2004. 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 August 4, 2006, 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.



Betty Montgomery
Auditor of State

August 4, 2006

**WOOD COUNTY DISTRICT PUBLIC LIBRARY
WOOD COUNTY**

**COMBINED STATEMENT OF CASH RECEIPTS, CASH DISBURSEMENTS, AND
CHANGES IN FUND CASH BALANCES
ALL GOVERNMENTAL AND SIMILAR FIDUCIARY FUND TYPES
FOR THE YEAR ENDED DECEMBER 31, 2005**

	<u>Governmental Fund Types</u>		<u>Fiduciary Fund Type</u>	<u>Totals (Memorandum Only)</u>
	<u>General</u>	<u>Capital Projects</u>	<u>Expendable Trust</u>	
Cash Receipts:				
Library and Local Government Support	\$1,585,062			\$1,585,062
Patron Fines and Fees	45,639			45,639
Earnings on Investments	17,768	\$27	\$22	17,817
Services Provided to Other Entities	3,460			3,460
Contributions, Gifts and Donations	84,649			84,649
Miscellaneous Receipts	41,371			41,371
	<u>1,777,949</u>	<u>27</u>	<u>22</u>	<u>1,777,998</u>
Total Cash Receipts				
Cash Disbursements:				
Current:				
Salaries and Benefits	1,059,922			1,059,922
Purchased and Contracted Services	240,446			240,446
Library Materials and Information	267,638		136	267,774
Supplies and Materials	40,199			40,199
Other	17,193			17,193
Debt Service:				
Redemption of Principal	38,730			38,730
Interest Payments and Other Financing Fees and Costs	21,736			21,736
Capital Outlay	330,384	3,425		333,809
	<u>2,016,248</u>	<u>3,425</u>	<u>136</u>	<u>2,019,809</u>
Total Cash Disbursements				
Total Cash Disbursements Over Cash Receipts	<u>(238,299)</u>	<u>(3,398)</u>	<u>(114)</u>	<u>(241,811)</u>
Other Financing Receipts:				
Proceeds of Notes	243,800			243,800
Excess of Cash Receipts and Other Financing Receipts Over/(Under) Cash Disbursements	5,501	(3,398)	(114)	1,989
Fund Cash Balances, January 1	554,317	14,054	2,597	570,968
Fund Cash Balances, December 31	<u><u>\$559,818</u></u>	<u><u>\$10,656</u></u>	<u><u>\$2,483</u></u>	<u><u>\$572,957</u></u>
Reserves for Encumbrances, December 31	<u><u>\$54,954</u></u>	<u><u>\$10,425</u></u>		<u><u>\$65,379</u></u>

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

**WOOD COUNTY DISTRICT PUBLIC LIBRARY
WOOD COUNTY**

**COMBINED STATEMENT OF CASH RECEIPTS, CASH DISBURSEMENTS, AND
CHANGES IN FUND CASH BALANCES
FIDUCIARY FUND TYPES
FOR THE YEAR ENDED DECEMBER 31, 2005**

	Fiduciary Fund Types		Totals (Memorandum Only)
	Nonexpendable Trust	Agency	
Operating Cash Receipts:			
Services Provided to Other Entities		\$75,000	\$75,000
Contributions, Gifts and Donations	\$515		515
Earnings on Investments	321	1,959	2,280
Miscellaneous Receipts		3,637	3,637
	<u>836</u>	<u>80,596</u>	<u>81,432</u>
Operating Cash Disbursements:			
Current:			
Salaries and Benefits		10,090	10,090
Library Materials and Information	195		195
Purchased and Contracted Services		89,349	89,349
Supplies		8,825	8,825
Other Objects		83,637	83,637
Capital Outlay		6,043	6,043
	<u>195</u>	<u>197,944</u>	<u>198,139</u>
Total Operating Cash Disbursements			
	<u>195</u>	<u>197,944</u>	<u>198,139</u>
Net Receipts Over/(Under) Disbursements	641	(117,348)	(116,707)
Fund Cash Balances, January 1	<u>10,656</u>	<u>156,548</u>	<u>167,204</u>
Fund Cash Balances, December 31	<u>\$11,297</u>	<u>\$39,200</u>	<u>\$50,497</u>

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

**WOOD COUNTY DISTRICT PUBLIC LIBRARY
WOOD COUNTY**

**COMBINED STATEMENT OF CASH RECEIPTS, CASH DISBURSEMENTS, AND
CHANGES IN FUND CASH BALANCES
ALL GOVERNMENTAL AND SIMILAR FIDUCIARY FUND TYPES
FOR THE YEAR ENDED DECEMBER 31, 2004**

	<u>Governmental Fund Types</u>		<u>Fiduciary Fund Type</u>	<u>Totals (Memorandum Only)</u>
	<u>General</u>	<u>Capital Projects</u>	<u>Expendable Trust</u>	
Cash Receipts:				
Library and Local Government Support	\$1,571,358			\$1,571,358
Other Government Grants-In-Aid				0
Patron Fines and Fees	50,197			50,197
Earnings on Investments	6,028	\$34	\$24	6,086
Services Provided to Other Entities	3,040			3,040
Contributions, Gifts and Donations	73,666	49,000		122,666
Miscellaneous Receipts	11,929			11,929
	<u>1,716,218</u>	<u>49,034</u>	<u>24</u>	<u>1,765,276</u>
Cash Disbursements:				
Current:				
Salaries and Benefits	995,339			995,339
Purchased and Contracted Services	220,056	6,190		226,246
Library Materials and Information	221,073		1,676	222,749
Supplies and Materials	40,930			40,930
Other Objects	16,914			16,914
Debt Service:				
Redemption of Principal	40,572			40,572
Interest Payments and Other Financing Fees and Costs	19,895			19,895
Capital Outlay	45,550	124,609		170,159
	<u>1,600,329</u>	<u>130,799</u>	<u>1,676</u>	<u>1,732,804</u>
Total Cash Receipts Over/(Under) Cash Disbursements	<u>115,889</u>	<u>(81,765)</u>	<u>(1,652)</u>	<u>32,472</u>
Other Financing Receipts:				
Proceeds of Notes		8,000		8,000
Excess of Cash Receipts and Other Financing Receipts Over/(Under) Cash Disbursements	115,889	(73,765)	(1,652)	40,472
Fund Cash Balances, January 1	<u>438,428</u>	<u>87,819</u>	<u>4,249</u>	<u>530,496</u>
Fund Cash Balances, December 31	<u>\$554,317</u>	<u>\$14,054</u>	<u>\$2,597</u>	<u>\$570,968</u>
Reserves for Encumbrances, December 31	<u>\$56,095</u>	<u>\$13,850</u>	<u>\$252</u>	<u>\$70,197</u>

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

**WOOD COUNTY DISTRICT PUBLIC LIBRARY
WOOD COUNTY**

**COMBINED STATEMENT OF CASH RECEIPTS, CASH DISBURSEMENTS, AND
CHANGES IN FUND CASH BALANCES
FIDUCIARY FUND TYPES
FOR THE YEAR ENDED DECEMBER 31, 2004**

	Fiduciary Fund Types		Totals (Memorandum Only)
	Nonexpendable Trust	Agency	
Operating Cash Receipts:			
Services Provided to Other Entities		\$75,000	\$75,000
Contributions, Gifts and Donations	\$1,294		\$1,294
Earnings on Investments	123	2,083	2,206
Total Operating Cash Receipts	1,417	77,083	78,500
Operating Cash Disbursements:			
Current:			
Salaries and Benefits		10,037	10,037
Library Materials and Information	79		79
Purchased and Contracted Services		91,575	91,575
Supplies		10,117	10,117
Total Operating Cash Disbursements	79	111,729	111,808
Net Receipts Over/(Under) Disbursements	1,338	(34,646)	(33,308)
Fund Cash Balances, January 1	9,318	191,194	200,512
Fund Cash Balances, December 31	\$10,656	\$156,548	\$167,204
Reserves for Encumbrances, December 31		\$524	\$524

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

**WOOD COUNTY DISTRICT PUBLIC LIBRARY
WOOD COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2005 AND 2004**

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. Description of the Entity

The Wood County District Public Library (the Library) is a body corporate and politic established to exercise the rights and privileges conveyed to it by the constitution and laws of Ohio. The Library is directed by a seven-member Board of Trustees appointed by the Wood County Court of Common Pleas (3 members) and the Wood County Commissioners (4 members). 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. STAR Ohio (the State Treasurer's Investment Pool) is valued at amounts reported by the State of Ohio.

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 all financial resources except those required to be accounted for in another fund.

2. 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 fund:

**WOOD COUNTY DISTRICT PUBLIC LIBRARY
WOOD COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2005 AND 2004
(Continued)**

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES – (Continued)

Building Fund: Received proceeds from sale of notes and donations to be used for the library expansion/renovation project.

3. Fiduciary Funds (Trust and Agency Funds)

Trust funds account for resources restricted by legally binding trust agreements. If the agreement requires the Library to maintain the corpus of the trust, the Library classifies the activity as a nonexpendable trust fund. The Library classifies other trust funds as expendable. The Library classifies funds for which it acts in an agency capacity as agency funds. The Library had the following significant fiduciary funds:

Expendable Trust Fund

Hubbard Endowment Trust Fund: Funds are used to purchase books from time to time or for an alcove for such books.

Nonexpendable Trust Fund

Wood County Genealogical Trust: Interest earnings can be used to purchase materials for the local history department.

Agency Fund

Woodlink Automation Project: Receives funds from participating Wood County Public Libraries to create and maintain a web-based online catalog and countywide circulation system.

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 2005 and 2004 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.

**WOOD COUNTY DISTRICT PUBLIC LIBRARY
WOOD COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2005 AND 2004
(Continued)**

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:

	2005	2004
Demand deposits	\$223,691	\$166,989
Certificates of deposit		55,825
Total deposits	223,691	222,814
 STAR Ohio	 399,763	 515,358
Total deposits and investments	\$623,454	\$738,172

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

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

3. BUDGETARY ACTIVITY

Budgetary activity for the years ending December 31, 2005 and 2004 follows:

2005 Budgeted vs. Actual Receipts			
Fund Type	Budgeted Receipts	Actual Receipts	Variance
General	\$1,648,838	\$2,021,749	\$372,911
Capital Projects		27	27
Fiduciary	88,000	81,454	(6,546)
Total	\$1,736,838	\$2,103,230	\$366,392

2005 Budgeted vs. Actual Budgetary Basis Expenditures			
Fund Type	Appropriation Authority	Budgetary Expenditures	Variance
General	\$2,149,635	\$2,071,202	\$78,433
Capital Projects	13,850	13,850	
Fiduciary	212,526	198,275	14,251
Total	\$2,376,011	\$2,283,327	\$92,684

**WOOD COUNTY DISTRICT PUBLIC LIBRARY
WOOD COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2005 AND 2004
(Continued)**

3. BUDGETARY ACTIVITY – (Continued)

2004 Budgeted vs. Actual Receipts			
Fund Type	Budgeted Receipts	Actual Receipts	Variance
General	\$1,637,292	\$1,716,218	\$78,926
Capital Projects	71,000	57,034	(13,966)
Fiduciary	107,100	78,524	(28,576)
Total	\$1,815,392	\$1,851,776	\$36,384

2004 Budgeted vs. Actual Budgetary Basis Expenditures			
Fund Type	Appropriation Authority	Budgetary Expenditures	Variance
General	\$1,723,663	\$1,656,424	\$67,239
Capital Projects	158,545	144,649	13,896
Fiduciary	120,017	114,260	5,757
Total	\$2,002,225	\$1,915,333	\$86,892

4. GRANTS-IN-AID

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 of any additional revenues the Library receives.

5. DEBT

Debt outstanding at December 31, 2005, was as follows:

	Principal	Interest Rate
206 North Church Street Note	19,304	4.83%
212 North Church Street Note	170,810	5.04%
Capital Projects Promissory Note	428,988	3.96%
Total	\$619,102	

The Library's North Church Street notes were used for the purchase of two properties on N. Church Street and the Capital Projects Promissory note was a draw down loan used to finance the building renovation project and the purchase of an additional property to be used for parking.

**WOOD COUNTY DISTRICT PUBLIC LIBRARY
WOOD COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2005 AND 2004
(Continued)**

5. DEBT – (Continued)

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

Year ending December 31:	206 North Church Street Note	212 North Church Street Note	Capital Projects Promissory Note
2006	\$8,235	\$15,991	\$36,240
2007	8,235	15,991	36,240
2008	4,051	15,991	373,408
2009-2013		79,955	
2014-2018		79,955	
2019-2021		39,766	
Total	<u>\$20,521</u>	<u>\$247,649</u>	<u>\$445,888</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. The Library's OPERS members contributed 8.5 percent of their gross salaries. The Library contributed an amount equal to 13.55 percent of participants' gross salaries. The Library has paid all contributions required through December 31, 2005.

7. RISK MANAGEMENT

Commercial Insurance

The Wood County District Public Library has obtained commercial insurance for the following risks:

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

8. JOINTLY GOVERNED ORGANIZATION - WOODLINK

Woodlink was established by all of the Wood County Public libraries for the purpose of having a pool of funds available for events, technology, or other expenditures that benefit all or most of the libraries involved. The pooled money is received from each of the libraries involved in the Woodlink program. The percentage of funds to be received from each library was established by the Woodlink Board. The money is deducted from LLGSF funds received by each library and sent to the Wood County District Library, the fiscal agent, where it is deposited in a separate bank account. The Wood County District Public Library contributed \$24,226 in 2005 and \$24,163 in 2004.

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**Auditor of State
Betty Montgomery**

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

Wood County District Public Library
Wood County
251 North Main Street
Bowling Green, Ohio 43402-2422

To the Board of Trustees:

We have audited the financial statements of the Wood County District Public Library, Wood County, (the Library) as of and for the years ended December 31, 2005 and 2004, and have issued our report thereon dated August 4, 2006, wherein we noted the Library follows the 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 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 to determine our auditing procedures to express our opinion on the financial statements and not to opine on the internal control over financial reporting. Our consideration of the internal control would not necessarily disclose all matters in the internal control over financial reporting that might be material weaknesses. A material weakness is a reportable condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that misstatements caused by error or fraud in amounts material to the financial statements we audited may occur and not be timely detected by employees when performing their assigned functions. We noted no matters involving the internal control over financial reporting and its operation that we consider material weaknesses.

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*

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Wood County District Public Library
Wood County
Independent Accountants' Report on Internal Control Over
Financial Reporting and on Compliance and Other Matters
Required by *Government Auditing Standards*
Page 2

We intend this report solely for the information and use of the audit committee, management, and the Board of Trustees. It is not intended for anyone other than these specified parties.

A handwritten signature in black ink that reads "Betty Montgomery". The signature is written in a cursive, flowing style.

Betty Montgomery
Auditor of State

August 4, 2006



**Auditor of State
Betty Montgomery**

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WOOD COUNTY DISTRICT PUBLIC LIBRARY

WOOD 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
AUGUST 29, 2006**