

**PORTAGE COUNTY DISTRICT LIBRARY
PORTAGE COUNTY**

REGULAR AUDIT

FOR THE YEARS ENDED DECEMBER 31, 2008-2007



Mary Taylor, CPA

Auditor of State

Board of Trustees
Portage County District Library
10482 South Street
Garrettsville, Ohio 44231

We have reviewed the *Independent Accountants' Report* of the Portage County District Library, Portage County, prepared by Knox & Knox, for the audit period January 1, 2007 through December 31, 2008. Based upon this review, we have accepted these reports in lieu of the audit required by Section 117.11, Revised Code. The Auditor of State did not audit the accompanying financial statements and, accordingly, we are unable to express, and do not express an opinion on them.

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

Our review was made in reference to the applicable sections of legislative criteria, as reflected by the Ohio Constitution, and the Revised Code, policies, procedures and guidelines of the Auditor of State, regulations and grant requirements. The Portage County District Library is responsible for compliance with these laws and regulations.

A handwritten signature in cursive script that reads "Mary Taylor".

Mary Taylor, CPA
Auditor of State

September 18, 2009

This Page is Intentionally Left Blank.

PORTAGE COUNTY DISTRICT LIBRARY
PORTAGE COUNTY

TABLE OF CONTENTS

<u>TITLE</u>	<u>PAGE</u>
Independent Accountants' Report.....	1
Combined Statement of Cash Receipts, Cash Disbursements, and Changes in Fund Cash Balances – All Governmental Fund Types For the Year Ended December 31, 2008.	3
Combined Statement of Cash Receipts, Cash Disbursements, and Changes in Fund Cash Balances – All Agency Funds - For the Year Ended December 31, 2008.	4
Combined Statement of Cash Receipts, Cash Disbursements, and Changes in Fund Cash Balances – All Governmental Fund Types For the Year Ended December 31, 2007.	5
Combined Statement of Cash Receipts, Cash Disbursements, and Changes in Fund Cash Balances – All Agency Funds - For the Year Ended December 31, 2007.	6
Notes to the Financial Statements.	7
Independent Accountants' Report on Internal Control over Financial Reporting and on Compliance and Other Matters Required by <i>Government Auditing Standards</i>	13

This page is intentionally left blank.

KNOX & KNOX

Accountants and Consultants

Independent Accountants' Report

Portage County District Library
Portage County
10482 South Street
Garrettsville, Ohio 44231

We have audited the accompanying financial statements of the Portage County District Library, Portage County, Ohio, (the Library) as of and for the years ended December 31, 2008 and 2007. 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 *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about 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, if any, made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

As described more fully in Note 1, the Library has prepared its 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. Although we cannot reasonably determine the effects on the financial statements of the variances between these regulatory accounting practices and accounting principles generally accepted in the United States of America, 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, 2008 and 2007. Instead of the combined funds the accompanying financial statements present for 2008 and 2007, the revisions require presenting entity wide statements. While the Library does not follow GAAP, generally accepted auditing standards require us to include the following paragraph if the statements do not substantially conform to the new GAAP presentation requirements. The Auditor of State permits, but does not require governments to reformat their statements. The Library has elected not to 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 paragraph, the financial statements referred to above do not present fairly, in conformity with accounting principles generally accepted in the United States of America, the financial position of the Portage County District Library, Portage County as of December 31, 2008 and 2007, or their 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 Portage County District Library, Portage County, as of December 31, 2008 and 2007, and its combined cash receipts and disbursements for the years then ended on the basis of accounting 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 August 19, 2009, 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 and compliance and the results of that testing. That report is an integral part of an audit performed in accordance with *Governmental Auditing Standards*. You should read it in conjunction with this report in assessing the results of our audit.

KNOX & KNOX

Orrville, Ohio
August 19, 2009

PORTAGE COUNTY DISTRICT LIBRARY
PORTAGE 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

	Governmental Fund Types			Totals (Memorandum Only)
	General	Special Revenue	Capital Projects	
CASH RECEIPTS:				
Library and Local Government Support	\$2,519,376			\$2,519,376
Patron Fines and Fees	44,502			44,502
Service Provided to Other Entities	38,472			38,472
Contributions, Gifts and Donations	5,259			5,259
Earnings on Investments	28,040	\$4,613	\$2,306	34,959
Miscellaneous	30,537			30,537
	<u>2,666,186</u>	<u>4,613</u>	<u>2,306</u>	<u>2,673,105</u>
Total Cash Receipts				
CASH DISBURSEMENTS				
Current:				
Salaries	1,515,883			1,515,883
Employee Fringe Benefits	489,545			489,545
Purchased and Contracted Services	295,947		3,148	299,095
Library Materials and Information	355,932			355,932
Supplies	49,777			49,777
Other Objects	14,281			14,281
Capital Outlay	41,387	249	27,316	68,952
	<u>2,762,752</u>	<u>249</u>	<u>30,464</u>	<u>2,793,465</u>
Total Cash Disbursements				
Total Receipts Over/(Under) Disbursements)	<u>(96,566)</u>	<u>4,364</u>	<u>(28,158)</u>	<u>(120,360)</u>
OTHER FINANCING RECEIPTS/DISBURSEMENTS				
Transfers-In		4,670	11,330	16,000
Transfers-Out	(16,000)			(16,000)
	<u>(16,000)</u>	<u>4,670</u>	<u>11,330</u>	<u>16,000</u>
Total Other Financing Receipts/Disbursements				
Excess of Cash Receipts and Other Financing Receipts over/(Under) Cash Disbursements and Other Financing Disbursements	(112,566)	9,034	(16,828)	(120,360)
Fund Cash Balances, January 1	<u>459,485</u>	<u>274,006</u>	<u>492,670</u>	<u>1,226,161</u>
FUND CASH BALANCES, DECEMBER 31	<u>\$346,919</u>	<u>\$283,040</u>	<u>\$475,842</u>	<u>\$1,105,801</u>

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

PORTAGE COUNTY DISTRICT LIBRARY
PORTAGE COUNTY

COMBINED STATEMENT OF CASH RECEIPTS, CASH DISBURSEMENTS,
AND CHANGES IN FUND CASH BALANCES – ALL AGENCY FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2008

	<u>Agency</u>
OPERATING CASH RECEIPTS	
Library and Local Government Support	\$215,391
Earnings on Investments	3,338
Miscellaneous	2,172
Total Operating Cash Receipts	220,901
OPERATING CASH DISBURSEMENTS	
Current:	
Salaries	8,549
Employee Fringe Benefits	1,621
Purchased and Contracted Services	114,624
Library Materials and Information	145,902
Supplies	3,149
Other Objects	268
Capital Outlay	30,503
Total Operating Cash Disbursements	304,616
Operating Income	(83,715)
Fund Cash Balances, , January 1	236,414
FUND CASH BALANCES, DECEMBER 31	\$152,699

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

PORTAGE COUNTY DISTRICT LIBRARY
PORTAGE COUNTY

COMBINED STATEMENT OF CASH RECEIPTS, CASH DISBURSEMENTS, AND CHANGES IN
FUND CASH BALANCES – ALL GOVERNMENTAL FUND TYPES
FOR THE YEAR ENDED DECEMBER 31, 2007

	Governmental Fund Types			Totals (Memorandum Only)
	General	Special Revenue	Capital Projects	
CASH RECEIPTS:				
Library and Local Government Support	\$2,560,704			\$2,560,704
Patron Fines and Fees	45,148			45,148
Service Provided to Other Entities	38,322			38,322
Contributions, Gifts and Donations	18,467			18,467
Earnings on Investments	57,805	\$5,275	\$2,637	65,717
Miscellaneous	<u>51,432</u>			<u>51,432</u>
Total Cash Receipts	<u>2,771,878</u>	<u>5,275</u>	<u>2,637</u>	<u>2,779,790</u>
CASH DISBURSEMENTS				
Current:				
Salaries	1,484,343			1,484,343
Employee Fringe Benefits	484,334			484,334
Purchased and Contracted Services	306,925		3,920	310,845
Library Materials and Information	383,053			383,053
Supplies	55,789			55,789
Other Objects	14,979			14,979
Capital Outlay	<u>48,471</u>	<u>21,651</u>	<u>5,179</u>	<u>75,301</u>
Total Cash Disbursements	<u>2,777,894</u>	<u>21,651</u>	<u>9,099</u>	<u>2,808,644</u>
Total Receipts Over/(Under) Disbursements)	<u>(6,016)</u>	<u>(16,376)</u>	<u>(6,462)</u>	<u>(28,854)</u>
OTHER FINANCING RECEIPTS/DISBURSEMENTS				
Transfers-In		8,574	53,394	61,968
Transfers-Out	<u>(61,968)</u>			<u>(61,968)</u>
Total Other Financing Receipts/Disbursements	<u>(61,968)</u>	<u>8,574</u>	<u>53,394</u>	
Excess of Cash Receipts and Other Financing Receipts over/(Under) Cash Disbursements and Other Financing Disbursements	(67,984)	(7,802)	46,932	(28,854)
Fund Cash Balances, January 1	<u>527,469</u>	<u>281,808</u>	<u>445,738</u>	<u>1,255,015</u>
FUND CASH BALANCES, DECEMBER 31	<u><u>\$459,485</u></u>	<u><u>\$274,006</u></u>	<u><u>\$492,670</u></u>	<u><u>\$1,226,161</u></u>

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

PORTAGE COUNTY DISTRICT LIBRARY
PORTAGE COUNTY

COMBINED STATEMENT OF CASH RECEIPTS, CASH DISBURSEMENTS,
AND CHANGES IN FUND CASH BALANCES – ALL AGENCY FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2007

	<u>Agency</u>
OPERATING CASH RECEIPTS	
Library and Local Government Support	\$218,925
Earnings on Investments	7,771
Miscellaneous	1,585
Total Operating Cash Receipts	228,281
OPERATING CASH DISBURSEMENTS	
Current:	
Salaries	4,381
Employee Fringe Benefits	850
Purchased and Contracted Services	128,104
Library Materials and Information	49,087
Supplies	2,109
Other Objects	310
Capital Outlay	42,537
Total Operating Cash Disbursements	227,378
Operating Income	903
Fund Cash Balances, , January 1	235,511
FUND CASH BALANCES, DECEMBER 31	\$236,414

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

PORTAGE COUNTY DISTRICT LIBRARY
PORTAGE COUNTY

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEARS ENDED DECEMBER 31, 2008 AND 2007

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. Description of the Entity

The Portage County District Library, Portage County, Ohio (the Library) is a body corporate and politic established to exercise the rights and privileges conveyed to it by the constitution and laws of the State of Ohio. The Library is a county district public library established pursuant to Section 3375.19 of the Ohio Revised Code.

The Library is directed by a seven-member Board of Trustees, four who are appointed by the Portage County Commissioners and three who are appointed by the Portage County Common Pleas Court. The Library provides the community with various educational and literary resources.

Located in Garrettsville, Ohio, the Library is the main office and administrative headquarters for the following branch libraries: Aurora Public Library, Streetsboro Library, Randolph Library, Windham Library, and Brimfield Library. The Library also operates a bookmobile as a way to offer library services to the public in an accessible manner.

The Library is associated with the Portage Library Consortium, which was formed in 1990 by an agreement between the Portage County District Library, Kent Free Library, and Reed Memorial Library and is defined as a jointly governed organization. (See Note 7). The Library acts as the fiscal agent for the consortium.

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 prescribed or permitted by the Auditor of State. This accounting basis is similar to the cash receipts and disbursements basis. Receipts are recognized when received in cash rather than when earned, and disbursements are recognized 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 prescribed or permitted by the Auditor of State.

C. Cash and Investments

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

The Library values certificates of deposit at cost. Money market mutual funds (including STAR Ohio) are recorded at share values the mutual fund reports.

PORTAGE COUNTY DISTRICT LIBRARY
PORTAGE COUNTY

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEARS ENDED DECEMBER 31, 2008 AND 2007

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

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 is the general operating fund. It is used to account for all financial resources except those to be accounted for in another fund.

2. Special Revenue Funds

These funds are used to account for proceeds from specific sources (other than from trusts or for capital projects) that are restricted to expenditure for specific purposes.

Mildred Chang Memorial Fund – This fund accounts for the bequest by Ms. Chang to be used for capital improvements of the Windham Branch only.

Vehicle Replacement Fund - This fund is used to accumulate resources for the repair and replacement of Library vehicles.

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:

Garrettsville Building Fund - This fund is used to account for capital improvements and repairs of the Garrettsville Branch building.

Branch Improvement Fund - This fund is used to account for the capital improvements of various Library branches other than the Garrettsville building.

Portage County District Library Automated Circulation System Fund - This fund is used to account for computer purchases and automation at the library.

4. Fiduciary Funds (Agency Funds)

Funds for which the Library is acting in an agency capacity are classified as agency funds. The Library had the following significant fiduciary funds:

The Library acts as the fiscal agent for the Portage Library Consortium (PLC) and uses a PLC General Fund and a PLC Circulation Fund.

PORTAGE COUNTY DISTRICT LIBRARY
PORTAGE COUNTY

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEARS ENDED DECEMBER 31, 2008 AND 2007

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

E. Budgetary Process

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

A summary of 2008 and 2007 budgetary activity appears in Note 3

F. Property, Plant and Equipment

The Library records disbursements for acquisitions of property, plant, and equipment when paid. The accompanying financial statements do not report these items as assets.

G. Accumulated Leave

In certain circumstances, such as upon leaving employment, employees are entitled to cash payments for unused leave. The financial statements do not include a liability for unpaid leave.

2. EQUITY IN POOLED CASH AND INVESTMENTS

The Library maintains an 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.

	2008	2007
Demand deposits	\$191,672	\$855,530
Certificates of deposit	350,000	350,000
Total deposits	541,672	1,205,530
STAR Ohio	716,828	257,045
Total deposits and investments	\$1,258,500	\$1,462,575

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 are not evidenced by securities existing in physical or book-entry form.

PORTAGE COUNTY DISTRICT LIBRARY
PORTAGE COUNTY

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEARS ENDED DECEMBER 31, 2008 AND 2007

3. BUDGETARY ACTIVITY

Budgetary activity for the years ended December 31, 2008 and 2007 follows:

2008 Budgeted vs. Actual Receipts			
Fund Type	Budgeted Receipts	Actual Receipts	Variance
General	\$2,681,850	\$2,666,186	(\$15,664)
Special Revenue		9,283	9,283
Capital Projects		13,636	13,636
Agency	220,616	220,901	285
Total	\$2,902,466	\$2,910,006	\$7,540

2008 Budgeted vs Actual Budgetary Basis Expenditures			
Fund Type	Appropriation Authority	Budgetary Expenditures	Variance
General	\$3,141,339	\$2,778,752	\$362,587
Capital Projects	274,005	249	273,756
Agency	492,670	30,464	462,206
Permanent	456,840	304,616	152,224
Total	\$4,364,854	\$3,114,081	\$1,250,773

2007 Budgeted vs. Actual Receipts			
Fund Type	Budgeted Receipts	Actual Receipts	Variance
General	\$2,700,704	\$2,771,878	\$71,174
Special Revenue		13,850	13,850
Agency		56,031	56,031
Permanent	223,425	228,281	4,856
Total	\$2,924,129	\$3,070,040	\$145,911

2007 Budgeted vs Actual Budgetary Basis Expenditures			
Fund Type	Appropriation Authority	Budgetary Expenditures	Variance
General	\$3,228,177	\$2,839,862	\$388,315
Special Revenue	281,807	21,651	260,156
Agency	445,738	9,099	436,639
Permanent	458,936	227,378	231,558
Total	\$4,414,658	\$3,097,990	\$1,316,668

PORTAGE COUNTY DISTRICT LIBRARY
PORTAGE COUNTY

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEARS ENDED DECEMBER 31, 2008 AND 2007

4. GRANTS-IN-AID

The primary source for Ohio public libraries is the State Library and local Government Support Fund (LLGSF). The State allocates LLGSF to each county based on the county's prior intangibles tax of LLGSF revenues, and its population. The County Budget Commission allocates these funds to the Library based on its needs such as for the construction of new library buildings, improvements, operation, maintenance, or other expenses. The Budget Commission cannot reduce its allocation of these funds to the library based on any additional revenues the Library receives.

5. RETIREMENT SYSTEM

The Library's employees belong to the Ohio Public Employees Retirement System (OPERS). OPERS is a cost-sharing, multiple-employer plan. The plan provides retirement benefits, including post-retirement healthcare, and survivor and disability benefits to participants as prescribed by the Ohio Revised Code.

Contribution rates are also prescribed by the Ohio Revised Code. For 2008 and 2007, members contributed 10% and 9.5% of their gross salaries, respectively. The Library contributed an amount equal to 14% (2008) and 13.75% (2007) of participants' gross salaries. The Library has paid all contributions required through December 31, 2008.

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

The Library also provides health insurance and dental and vision coverage to full-time employees through a private carrier.

7. JOINTLY GOVERNED ORGANIZATION

The Portage Library Consortium (PLC) authorized under Ohio Revised Code Section 3375.403 consists of the Portage County District, Kent Free Library, and Reed Memorial libraries. The purpose of the consortium is to provide better services at reduced costs to each member through collective efforts and resource sharing. The PLC is governed by a Council comprised of two trustees from each member library. Member libraries are entitled to a single vote. Council controls the budget and all financial concerns. The three libraries allocate 1.3% of State Library and Local Government Support Fund (LLGSF) for a total of 3.9% allocation of revenue. The Portage County District Library acts as the fiscal agent for the consortium.

This page intentionally left blank.

KNOX & KNOX

Accountants and Consultants

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

Portage County District Library
Portage County
10482 South Street
Garrettsville, Ohio 44231

To the Board of Trustees:

We have audited the accompanying financial statements of the Portage County District Library, Portage County, Ohio (the Library), as of and for the years ended December 31, 2008 and 2007, and have issued our report thereon dated August 19, 2009, wherein we noted the Library followed accounting practices the Auditor of State permits rather than accounting principles generally accepted in the United States of America. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States.

Internal Control Over Financial Reporting

In planning and performing our audits, we considered the Library's internal control over financial reporting as a basis for designing our audit procedures for expressing our opinion on the financial statements, but not to opine 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 control deficiency exists when the design or operation of a control does not allow management or employees, in performing their assigned functions, to prevent or detect misstatements on a timely basis. A significant deficiency is a control deficiency, or combination of control deficiencies, that adversely affects the Library's ability to initiate, authorize, record, process, or report financial data reliably in accordance with its applicable accounting basis, such that there is more than a remote likelihood that the Library's internal control will not prevent or detect a more-than-inconsequential financial statement misstatement.

A material weakness is a significant deficiency, or combination of significant deficiencies resulting in more than a remote likelihood that the Library's internal control will not prevent or detect a material financial misstatement.

Our consideration of internal control over financial reporting was for the limited purpose described in the first paragraph of this section and would not necessarily identify all internal control deficiencies that might be 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 obtaining reasonable assurance 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 that are required to be reported under *Government Auditing Standards*.

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

KNOX & KNOX

Orrville, Ohio
August 19, 2009



Mary Taylor, CPA
Auditor of State

PORTAGE COUNTY DISTRICT LIBRARY

PORTAGE 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 1, 2009**