



Mary Taylor, CPA
Auditor of State

**REUBEN MCMILLAN FREE LIBRARY ASSOCIATION
MAHONING COUNTY**

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Mary Taylor, CPA Auditor of State

Reuben McMillan Free Library Association
Mahoning County
305 Wick Avenue
Youngstown, Ohio 44503

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.

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Mary Taylor, CPA
Auditor of State

December 15, 2008

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Mary Taylor, CPA

Auditor of State

INDEPENDENT ACCOUNTANTS' REPORT

Reuben McMillan Free Library Association
Mahoning County
305 Wick Avenue
Youngstown, Ohio 44503

To the Board of Trustees:

We have audited the accompanying financial statements of Reuben McMillan Free Library Association, Mahoning County, (the Library) as of and for the years ended December 31, 2007 and 2006. 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.

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, 2007 and 2006 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, 2007 and 2006, or its changes in financial position or cash flows, where applicable 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 Reuben McMillan Free Library Association, Mahoning County, as of December 31, 2007 and 2006, 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 December 15, 2008, 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.

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

Mary Taylor, CPA
Auditor of State

December 15, 2008

**REUBEN MCMILLAN FREE LIBRARY ASSOCIATION
MAHONING COUNTY**

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

	<u>Governmental Fund Types</u>		Totals (Memorandum Only)
	<u>General</u>	<u>Capital Projects</u>	
Cash Receipts:			
Property and Other Local Taxes	\$3,407,952		\$3,407,952
Library and Local Government Support	9,948,048		9,948,048
Intergovernmental	526,216		526,216
Patron Fines and Fees	261,176		261,176
Services Provided to Other Entities	59,912		59,912
Contributions, Gifts and Donations		\$92,164	92,164
Earnings on Investments	255,610	498,433	754,043
Miscellaneous	138,932		138,932
	<u>14,597,846</u>	<u>590,597</u>	<u>15,188,443</u>
Total Cash Receipts			
Cash Disbursements:			
Current:			
Salaries	5,939,401		5,939,401
Employee Fringe Benefits	1,918,349		1,918,349
Purchased and Contractual Services	2,211,621		2,211,621
Library Materials and Information	1,634,824		1,634,824
Supplies	259,840		259,840
Other	73,242	81	73,323
Capital Outlay	120,648	1,182,759	1,303,407
	<u>12,157,925</u>	<u>1,182,840</u>	<u>13,340,765</u>
Total Cash Disbursements			
Total Receipts Over/(Under) Disbursements	<u>2,439,921</u>	<u>(592,243)</u>	<u>1,847,678</u>
Other Financing Receipts / (Disbursements):			
Transfers-In	101,500	2,300,000	2,401,500
Transfers-Out	<u>(2,300,000)</u>		<u>(2,300,000)</u>
Total Other Financing Receipts / (Disbursements)	<u>(2,198,500)</u>	<u>2,300,000</u>	<u>101,500</u>
Excess of Cash Receipts and Other Financing Receipts Over/(Under) Cash Disbursements and Other Financing Disbursements	241,421	1,707,757	1,949,178
Fund Cash Balances, January 1	<u>1,705,041</u>	<u>11,890,244</u>	<u>13,595,285</u>
Fund Cash Balances, December 31	<u>\$1,946,462</u>	<u>\$13,598,001</u>	<u>\$15,544,463</u>
Reserve for Encumbrances, December 31	<u>\$774,147</u>	<u>\$4,551,294</u>	<u>\$5,325,441</u>

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

**REUBEN MCMILLAN FREE LIBRARY ASSOCIATION
MAHONING COUNTY**

**STATEMENT OF CASH RECEIPTS, CASH DISBURSEMENTS, AND
CHANGES IN FUND CASH BALANCES
PROPRIETARY FUND TYPE
FOR THE YEAR ENDED DECEMBER 31, 2007**

	Proprietary Fund Type
	Internal Service Fund
Cash Receipts:	
Earnings on Investments	\$ 5,167
Miscellaneous	4,300
Total Cash Receipts	9,467
Cash Disbursements:	
Total Cash Disbursements	0
Total Receipts Over/(Under) Disbursements	9,467
Transfers-Out	(101,500)
Total Other Financing Receipts / (Disbursements)	(101,500)
Excess of Cash Receipts and Other Financing Receipts Over/(Under) Cash Disbursements and Other Financing Disbursements	(92,033)
Fund Cash Balances, January 1	235,989
Fund Cash Balances, December 31	\$143,956
Reserve for Encumbrances, December 31	\$0

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

**REUBEN MCMILLAN FREE LIBRARY ASSOCIATION
MAHONING COUNTY**

**COMBINED STATEMENT OF CASH RECEIPTS, CASH DISBURSEMENTS, AND
CHANGES IN FUND CASH BALANCES
ALL GOVERNMENTAL FUND TYPES
FOR THE YEAR ENDED DECEMBER 31, 2006**

	<u>Governmental Fund Types</u>		Totals (Memorandum Only)
	<u>General</u>	<u>Capital Projects</u>	
Cash Receipts:			
Property and Other Local Taxes	\$3,456,721		\$3,456,721
Library and Local Government Support	9,948,049		9,948,049
Intergovernmental	431,994		431,994
Patron Fines and Fees	276,328		276,328
Services Provided to Other Entities	38,449		38,449
Contributions, Gifts and Donations	15,000	\$24,964	39,964
Earnings on Investments	240,214	286,337	526,551
Miscellaneous	131,204		131,204
	<hr/>		<hr/>
Total Cash Receipts	14,537,959	311,301	14,849,260
Cash Disbursements:			
Current:			
Salaries	5,661,649		5,661,649
Employee Fringe Benefits	1,681,594		1,681,594
Purchased and Contractual Services	2,010,532		2,010,532
Library Materials and Information	1,471,599		1,471,599
Supplies	216,252		216,252
Other	61,420	23,951	85,371
Capital Outlay	82,761	670,027	752,788
	<hr/>		<hr/>
Total Cash Disbursements	11,185,807	693,978	11,879,785
	<hr/>		<hr/>
Total Receipts Over/(Under) Disbursements	3,352,152	(382,677)	2,969,475
Other Financing Receipts / (Disbursements):			
Sale of Fixed Assets		600,001	600,001
Transfers-In		3,250,000	3,250,000
Transfers-Out	(3,250,000)		(3,250,000)
	<hr/>		<hr/>
Total Other Financing Receipts / (Disbursements)	(3,250,000)	3,850,001	600,001
Excess of Cash Receipts and Other Financing Receipts Over/(Under) Cash Disbursements and Other Financing Disbursements			
	102,152	3,467,324	3,569,476
	<hr/>		<hr/>
Fund Cash Balances, January 1	1,602,889	8,422,920	10,025,809
	<hr/>		<hr/>
Fund Cash Balances, December 31	\$1,705,041	\$11,890,244	\$13,595,285
	<hr/> <hr/>		<hr/> <hr/>
Reserve for Encumbrances, December 31	\$708,920	\$760,231	\$1,469,151
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The notes to the financial statements are an integral part of this statement.

**REUBEN MCMILLAN FREE LIBRARY ASSOCIATION
MAHONING COUNTY**

**STATEMENT OF CASH RECEIPTS, CASH DISBURSEMENTS, AND
CHANGES IN FUND CASH BALANCES
PROPRIETARY FUND TYPE
FOR THE YEAR ENDED DECEMBER 31, 2006**

	Proprietary Fund Type
	Internal Service Fund
Cash Receipts:	
Earnings on Investments	\$ 4,859
Miscellaneous	264
	5,123
Total Cash Receipts	5,123
Cash Disbursements:	
Total Cash Disbursements	0
Total Receipts Over/(Under) Disbursements	5,123
Total Other Financing Receipts / (Disbursements)	0
Excess of Cash Receipts and Other Financing Receipts Over/(Under) Cash Disbursements and Other Financing Disbursements	5,123
Fund Cash Balances, January 1	230,866
Fund Cash Balances, December 31	\$235,989
Reserve for Encumbrances, December 31	\$0

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

**REUBEN MCMILLAN FREE LIBRARY ASSOCIATION
MAHONING COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2007 AND 2006**

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 Reuben McMillan Free Library Association, Mahoning County, (the Library) as a body corporate and politic. The Library appoints a seventeen-member Board of Trustees to govern the Library. The Library provides the community with various educational and literary resources.

Reuben McMillan Free Library Association is a not-for-profit private corporation which adopted its articles of incorporation in accordance with Ohio Revised Code Section 1713.28. The Library is funded primarily with public monies to provide free library services to the citizens of Mahoning County.

The Library was established October 27, 1880, under the name "The Youngstown Library Association", and officially changed in 1898 to "The Reuben McMillan Free Library Association".

Corporate Account

The Reuben McMillan Free Library Association maintains a corporate account which contains private monies donated to the Library which are not public funds and which are not included on these financial statements. The corporate account is subject to a separate audit and the audit report may be obtained from the Fiscal Officer of the Library.

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. Cash 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, Overnight Repurchase Agreements, and the Savings Account at cost.

**REUBEN MCMILLAN FREE LIBRARY ASSOCIATION
MAHONING COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2006 AND 2007
(Continued)**

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 reports 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 funds:

Building and Repair Fund – This fund received monies from investment earnings, contributions, and transfers from the General Fund. Proceeds were used for buildings and building improvements.

Technology Development Fund – This fund received monies from contributions, and transfers from the General Fund. Proceeds were used to purchase technological equipment.

3. Proprietary Fund (Internal Service Funds)

These funds are used to account for the financing of goods or services provided by one department or agency to other departments or agencies of the governmental unit, or to other governmental units, on a cost-reimbursement basis. The Library had the following significant internal service fund:

Self-Insurance Fund – This fund was used to account for employee medical benefits through December 31, 2003. The Library started using a commercial carrier for health insurance January 1, 2004.

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 object level of control.

A summary of 2007 and 2006 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.

**REUBEN MCMILLAN FREE LIBRARY ASSOCIATION
MAHONING COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2006 AND 2007
(Continued)**

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES – (Continued)

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 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 was as follows:

	2007	2006
Demand deposits	\$202,806	(\$352,740)
Savings Account	0	3,332,496
Change Funds	1,780	1,780
Total deposits	204,586	2,981,536
U.S. Treasury Notes	9,052,896	10,337,846
Repurchase agreement	6,430,937	511,892
Total investments	15,483,833	10,849,738
Total deposits and investments	\$15,688,419	\$13,831,274

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

Investments: The Federal Reserve holds the Library's U.S. Treasury Notes in book-entry form by, in the name of the Library's financial institution. The financial institution maintains records identifying the Library as owner of these securities.

The Library's financial institution transfers securities to the Library's agent to collateralize repurchase agreements. The securities are not in the Library's name.

3. BUDGETARY ACTIVITY

Budgetary activity for the years ending December 31, 2007 and December 31, 2006 follows:

2007 Budgeted vs. Actual Receipts			
	Budgeted	Actual	
Fund Type	Receipts	Receipts	Variance
General	\$14,699,346	\$14,699,346	\$0
Capital Projects	2,890,597	2,890,597	0
Internal Service	9,467	9,467	0
Total	\$17,599,410	\$17,599,410	\$0

**REUBEN MCMILLAN FREE LIBRARY ASSOCIATION
MAHONING COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2006 AND 2007
(Continued)**

3. BUDGETARY ACTIVITY – (Continued)

2007 Budgeted vs. Actual Budgetary Basis Expenditures			
Fund Type	Appropriation Authority	Budgetary Expenditures	Variance
General	\$15,292,357	\$15,232,072	\$60,285
Capital Projects	5,904,806	5,734,135	170,671
Internal Service	101,500	101,500	0
Total	\$21,298,663	\$21,067,707	\$230,956

2006 Budgeted vs. Actual Receipts			
Fund Type	Budgeted Receipts	Actual Receipts	Variance
General	\$14,537,959	\$14,537,959	\$0
Capital Projects	4,161,302	4,161,302	0
Internal Service	5,123	5,123	0
Total	\$18,704,384	\$18,704,384	\$0

2006 Budgeted vs. Actual Budgetary Basis Expenditures			
Fund Type	Appropriation Authority	Budgetary Expenditures	Variance
General	\$15,250,202	\$15,144,727	\$105,475
Capital Projects	1,475,008	1,454,209	20,799
Internal Service	0	0	0
Total	\$16,725,210	\$16,598,936	\$126,274

4. GRANTS-IN-AID AND TAX RECEIPTS

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.

Real property taxes become a lien on January 1 preceding the October 1 date for which the taxing authority of the subdivision to whose jurisdiction the Library is subject adopts rates. The State Department of Taxation, Division of Tax Equalization, adjusts these rates for inflation. Property taxes are also reduced for applicable homestead and rollback deductions. The financial statements include homestead and rollback amounts the State pays as Other Governments' Grants In Aid. Payments are due to the County by December 31. If the property owner elects to pay semiannually, the first half is due December 31. The second half payment is due the following June 20.

**REUBEN MCMILLAN FREE LIBRARY ASSOCIATION
MAHONING COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2006 AND 2007
(Continued)**

4. GRANTS-IN-AID AND TAX RECEIPTS – (Continued)

Public utilities are also taxed on personal and real property located within the taxing district.

Property owners assess tangible personal property tax. These owners must file a list of tangible property to the County by each April 30.

The County is responsible for assessing property, and for billing, collecting, and distributing all property taxes on behalf of the Library.

For the period of the audit the Library had a 5-year .6 mill replacement levy through tax year 2010, collection year 2011 and a new 5-year .4 mill levy starting with tax year 2005, collection year 2006.

5. RETIREMENT SYSTEMS

<i>Retirement Rates</i>	<i>Year</i>	<i>Member Rate</i>	<i>Employer Rate</i>
<i>PERS – Local</i>	<i>2006</i>	<i>9.0%</i>	<i>13.70%</i>
<i>PERS – Local</i>	<i>2007</i>	<i>9.5%</i>	<i>13.85%</i>

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 2007 and 2006, OPERS members contributed 9.5% and 9.0%, respectively, of their gross salaries and the Library contributed an amount equaling 13.85% and 13.70%, respectively, 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 through a commercial carrier.

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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*

Reuben McMillan Free Library Association
Mahoning County
305 Wick Avenue
Youngstown, Ohio 44503

To the Library Board of Trustees:

We have audited the financial statements of the Reuben McMillan Free Library Association, Mahoning County, (the Library) as of and for the years ended December 31, 2007 and 2006, and have issued our report thereon dated December 15, 2008, wherein we noted the Library followed 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 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 statement 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 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 intend this report solely for the information and use of the audit committee, management, and Library Board of Trustees. We intend it for no one other than these specified parties.

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

Mary Taylor, CPA
Auditor of State

December 15, 2008



Mary Taylor, CPA
Auditor of State

REUBEN McMILLAN FREE LIBRARY ASSOCIATION

MAHONING 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
JANUARY 13, 2009**