



**CLARK COUNTY PUBLIC LIBRARY  
CLARK COUNTY**

**REGULAR AUDIT**

**FOR THE YEARS ENDED DECEMBER 31, 2005 AND 2004**



**Auditor of State  
Betty Montgomery**



CLARK COUNTY PUBLIC LIBRARY  
CLARK COUNTY

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**Auditor of State  
Betty Montgomery**

Clark County Public Library  
201 South Fountain Avenue  
P.O. Box 1080  
Springfield, Ohio 45501-1080

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.

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**Betty Montgomery**  
Auditor of State

July 13, 2006

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## Auditor of State Betty Montgomery

### INDEPENDENT ACCOUNTANTS' REPORT

Clark County Public Library  
201 South Fountain Avenue  
P.O. Box 1080  
Springfield, Ohio 45501-1080

To the Board of Trustees:

We have audited the accompanying financial statements of Clark County Public Library (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. 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 governments 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.

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 year 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 Library, 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 July 13, 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

July 13, 2006



**CLARK COUNTY PUBLIC LIBRARY  
CLARK COUNTY**

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

	<u>Governmental Fund Types</u>			<u>Fiduciary Fund</u>	<u>Totals (Memorandum Only)</u>
	<u>General</u>	<u>Debt Service</u>	<u>Capital Projects</u>	<u>Expendable Trust</u>	
<b>Cash Receipts:</b>					
Property and Other Local Taxes		\$237,809			\$237,809
Other Government Grants-In-Aid		29,061			29,061
Library and Local Government Support	4,914,430				4,914,430
Patron Fines and Fees	82,572				82,572
Earnings on Investments	302,089			127	302,216
Services Provided to Other Entities	2,361				2,361
Contributions, Gifts and Donations	42,776				42,776
Miscellaneous Receipts	65,954				65,954
<b>Total Cash Receipts</b>	<u>5,410,182</u>	<u>266,870</u>		<u>127</u>	<u>5,677,179</u>
<b>Cash Disbursements:</b>					
Current:					
Salaries and Benefits	3,189,005				3,189,005
Purchased and Contracted Services	1,118,237	4,284			1,122,521
Library Materials and Information	1,025,683				1,025,683
Other Objects	209,802				209,802
Debt Service:					
Redemption of Principal		240,000			240,000
Interest Payments and Other Financing Fees and Costs		30,000			30,000
Capital Outlay	156,802		597,196		753,998
<b>Total Cash Disbursements</b>	<u>5,699,529</u>	<u>274,284</u>	<u>597,196</u>		<u>6,571,009</u>
<b>Total Cash Receipts Over/(Under) Cash Disbursements</b>	<u>(289,347)</u>	<u>(7,414)</u>	<u>(597,196)</u>	<u>127</u>	<u>(893,830)</u>
<b>Other Financing Receipts/(Disbursements):</b>					
Transfers-In			155,000		155,000
Transfers-Out	(155,000)				(155,000)
Other Financing Sources	10,522				10,522
<b>Total Other Financing Receipts/(Disbursements)</b>	<u>(144,478)</u>		<u>155,000</u>		<u>10,522</u>
<b>Cash Receipts and Other Financing Receipts Over/(Under) Cash Disbursements and Other Financing Disbursements</b>	<u>(433,825)</u>	<u>(7,414)</u>	<u>(442,196)</u>	<u>127</u>	<u>(883,308)</u>
<b>Fund Cash Balances, January 1</b>	<u>4,417,616</u>	<u>921,630</u>	<u>5,196,799</u>	<u>8,309</u>	<u>10,544,354</u>
<b>Fund Cash Balances, December 31</b>	<u>\$3,983,791</u>	<u>\$914,216</u>	<u>\$4,754,603</u>	<u>\$8,436</u>	<u>\$9,661,046</u>
<b>Reserves for Encumbrances, December 31</b>	<u>\$3,722,741</u>		<u>\$2,905,521</u>		<u>\$6,628,262</u>

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

CLARK COUNTY PUBLIC LIBRARY  
CLARK COUNTY

COMBINED STATEMENT OF CASH RECEIPTS, CASH DISBURSEMENTS, AND  
CHANGES IN FUND CASH BALANCES  
NON-EXPENDABLE TRUST FUNDS  
FOR THE YEAR ENDED DECEMBER 31, 2005

	<u>Fiduciary Funds</u>
	<u>Non-Expendable Trust</u>
<b>Non-Operating Cash Receipts:</b>	
Earnings on Investments	\$26
<b>Non-Operating Cash Disbursements</b>	<u>0</u>
Net Receipts Over Disbursements	26
Fund Cash Balances, January 1	<u>3,346</u>
<b>Fund Cash Balances, December 31</b>	<u><u>\$3,372</u></u>

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

**CLARK COUNTY PUBLIC LIBRARY  
CLARK COUNTY**

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

	Governmental Fund Types			Fiduciary Fund	Totals (Memorandum Only)
	General	Debt Service	Capital Projects	Expendable Trust	
<b>Cash Receipts:</b>					
Property and Other Local Taxes		\$300,237			\$300,237
Other Government Grants-In-Aid		38,325			38,325
Library and Local Government Support	4,925,870				4,925,870
Patron Fines and Fees	74,928				74,928
Earnings on Investments	134,636			73	134,709
Services Provided to Other Entities	2,271				2,271
Contributions, Gifts and Donations	30,082				30,082
Miscellaneous Receipts	174,562				174,562
<b>Total Cash Receipts</b>	<b>5,342,349</b>	<b>338,562</b>		<b>73</b>	<b>5,680,984</b>
<b>Cash Disbursements:</b>					
Current:					
Salaries and Benefits	2,926,903				2,926,903
Purchased and Contracted Services	1,158,515	5,668			1,164,183
Library Materials and Information	1,028,548				1,028,548
Other Objects	149,229				149,229
Debt Service:					
Redemption of Principal		240,000			240,000
Interest Payments and Other Financing Fees and Costs		45,000			45,000
Capital Outlay	617,357		476,110		1,093,467
<b>Total Cash Disbursements</b>	<b>5,880,552</b>	<b>290,668</b>	<b>476,110</b>		<b>6,647,330</b>
<b>Total Cash Receipts Over/(Under) Cash Disbursements</b>	<b>(538,203)</b>	<b>47,894</b>	<b>(476,110)</b>	<b>73</b>	<b>(966,346)</b>
<b>Other Financing Receipts/(Disbursements):</b>					
Transfers-In			70,000		70,000
Transfers-Out	(70,000)				(70,000)
Other Financing Sources	9,937				9,937
<b>Total Other Financing Receipts/(Disbursements)</b>	<b>(60,063)</b>		<b>70,000</b>		<b>9,937</b>
Cash Receipts and Other Financing Receipts Over/(Under) Cash Disbursements and Other Financing Disbursements	(598,266)	47,894	(406,110)	73	(956,409)
Fund Cash Balances, January 1	5,015,882	873,736	5,602,909	8,236	11,500,763
<b>Fund Cash Balances, December 31</b>	<b>\$4,417,616</b>	<b>\$921,630</b>	<b>\$5,196,799</b>	<b>\$8,309</b>	<b>\$10,544,354</b>
Reserves for Encumbrances, December 31	\$4,062,413		\$2,381,304		\$6,443,717

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

CLARK COUNTY PUBLIC LIBRARY  
CLARK COUNTY

COMBINED STATEMENT OF CASH RECEIPTS, CASH DISBURSEMENTS, AND  
CHANGES IN FUND CASH BALANCES  
NON-EXPENDABLE TRUST FUNDS  
FOR THE YEAR ENDED DECEMBER 31, 2004

	<u>Fiduciary Fund</u>
	<u>Non-Expendable Trust</u>
<b>Non-Operating Cash Receipts:</b>	
Earnings on Investments	\$15
Cash Disbursements	<u>0</u>
Net Receipts Over Disbursements	15
Fund Cash Balances, January 1	<u>3,331</u>
<b>Fund Cash Balances, December 31</b>	<u><u>\$3,346</u></u>

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

**CLARK COUNTY PUBLIC LIBRARY  
CLARK COUNTY**

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

**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 Clark County Public Library (the Library) as a body corporate and politic. County Commissioners and the Courts appoint a seven-member Board of Trustees to govern the Library. The Library provides the community with various educational and literary resources.

The Library's management believes these financial statements present all activities for which the Library is financially accountable.

**B. 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 is recorded at share values the 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 accounts for all financial resources except those required to be accounted for in another fund.

**2. Debt Service Fund**

The debt service fund accounts for resources the Library accumulates to pay bond and note indebtedness. A debt service fund was established to provide for the financing of the building of the current library.

**CLARK COUNTY PUBLIC LIBRARY  
CLARK COUNTY**

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

**1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**

**3. Capital Project Fund**

This fund accounts for receipts restricted to acquiring or constructing major capital projects. A building and repair fund has been established.

**4. Fiduciary Funds (Trust 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 had the following significant fiduciary funds: Expendable Trust Fund – Hinkle Endowment; Non-Expendable Trust Funds – Trump and Leventhal Endowments.

**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 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.

**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:

	<u>2005</u>	<u>2004</u>
Demand deposits	\$39,262	\$41,772
Certificates of deposit	10,157	10,004
Total deposits	<u>49,419</u>	<u>51,776</u>
STAR Ohio	9,614,593	10,495,518
Petty Cash	406	406
Total deposits and investments	<u><u>\$9,664,418</u></u>	<u><u>\$10,547,700</u></u>

**CLARK COUNTY PUBLIC LIBRARY  
CLARK COUNTY**

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

**2. EQUITY IN POOLED CASH AND INVESTMENTS (Continued)**

**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 and mutual funds 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**

<b>Fund Type</b>	<b>Budgeted Receipts</b>	<b>Actual Receipts</b>	<b>Variance</b>
General	\$5,420,558	\$5,420,704	\$146
Debt Service	266,870	266,870	0
Capital Projects	155,000	155,000	0
Fiduciary	153	153	0
Total	<u>\$5,842,581</u>	<u>\$5,842,727</u>	<u>\$146</u>

**2005 Budgeted vs. Actual Budgetary Basis Expenditures**

<b>Fund Type</b>	<b>Appropriation Authority</b>	<b>Budgetary Expenditures</b>	<b>Variance</b>
General	\$9,691,527	\$9,577,270	\$114,257
Debt Service	1,192,566	274,284	918,282
Capital Projects	5,231,799	3,502,717	1,729,082
Fiduciary	11,805	0	11,805
Total	<u>\$16,127,697</u>	<u>\$13,354,271</u>	<u>\$2,773,426</u>

**2004 Budgeted vs. Actual Receipts**

<b>Fund Type</b>	<b>Budgeted Receipts</b>	<b>Actual Receipts</b>	<b>Variance</b>
General	\$5,352,060	\$5,352,286	\$226
Debt Service	338,562	338,562	0
Capital Projects	70,000	70,000	0
Fiduciary	88	88	0
Total	<u>\$5,760,710</u>	<u>\$5,760,936</u>	<u>\$226</u>

**2004 Budgeted vs. Actual Budgetary Basis Expenditures**

<b>Fund Type</b>	<b>Appropriation Authority</b>	<b>Budgetary Expenditures</b>	<b>Variance</b>
General	\$10,068,445	\$10,012,965	\$55,480
Debt Service	1,208,753	290,668	918,085
Capital Projects	5,637,909	2,857,414	2,780,495
Fiduciary	11,652	0	11,652
Total	<u>\$16,926,759</u>	<u>\$13,161,047</u>	<u>\$3,765,712</u>

**CLARK COUNTY PUBLIC LIBRARY  
CLARK COUNTY**

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

**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 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 Board 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.

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.

**5. DEBT**

Debt outstanding at December 31, 2005 was as follows:

	<b>Principal</b>	<b>Interest Rate</b>
General Obligation Bonds	\$240,000	6.25%

The General Obligation Bonds were issued on December 1, 1986 with the original issuance of \$4,335,000 for the purpose of constructing, equipping and furnishing a new main library, acquiring real estate for that library, and making necessary site improvements.

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

	<b>General Obligation Bonds</b>
<b>Year ending December 31:</b>	
2006	<u>\$255,000</u>



**CLARK COUNTY PUBLIC LIBRARY  
CLARK COUNTY**

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

**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 Library has obtained commercial insurance for the following risks:

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

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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***

Clark County Public Library  
201 South Fountain Avenue  
P.O. Box 1080  
Springfield, Ohio 45501-1080

To the Board of Trustees:

We have audited the financial statements of the Clark County Public Library (the Library) as of and for the years ended December 31, 2005 and 2004, and have issued our report thereon dated July 13, 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. In a separate letter to the Library's management dated July 13, 2006, we reported other matters involving internal control over financial reporting we did not deem reportable conditions.

**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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We intend this report solely for the information and use of the audit committee, management and 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

July 13, 2006



**Auditor of State  
Betty Montgomery**

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**CLARK COUNTY PUBLIC LIBRARY**

**CLARK 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 22, 2006**