



**Auditor of State
Betty Montgomery**

PORTER PUBLIC LIBRARY
CUYAHOGA COUNTY

TABLE OF CONTENTS

TITLE	PAGE
Cover Letter	1
Independent Accountants' Report.....	3
Combined Statement of Cash Receipts, Cash Disbursements, and Changes in Fund Cash Balances - All Governmental Fund Types and Similar Fiduciary Fund Type - For the Year Ended December 31, 2005.....	5
Statement of Cash Receipts, Cash Disbursements, and Changes in Fund Cash Balances – Fiduciary Fund Type - For the Year Ended December 31, 2005.....	6
Combined Statement of Cash Receipts, Cash Disbursements, and Changes in Fund Cash Balances - All Governmental Fund Types and Similar Fiduciary Fund Type - For the Year Ended December 31, 2004.....	7
Statement of Cash Receipts, Cash Disbursements, and Changes in Fund Cash Balances – Fiduciary Fund Type - For the Year Ended December 31, 2004.....	8
Notes to the Financial Statements	9
Independent Accountants' Report on Internal Control Over Financial Reporting and on compliance and Other Matters Required by <i>Government Auditing Standards</i>	15

This page intentionally left blank.



**Auditor of State
Betty Montgomery**

Porter Public Library
Cuyahoga County
27333 Center Ridge Road
Westlake, Ohio 44145

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 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 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 14, 2006

This page intentionally left blank.



Auditor of State Betty Montgomery

INDEPENDENT ACCOUNTANTS' REPORT

Porter Public Library
Cuyahoga County
27333 Center Ridge Road
Westlake, Ohio 44145

To the Board of Trustees:

We have audited the accompanying financial statements of the Porter Public Library, Cuyahoga County, Ohio, (the Library) as of and for the years ended December 31, 2005 and December 31, 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 December 31, 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 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 December 31, 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 December 31, 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 of the Porter Public Library, Cuyahoga County, Ohio, as of December 31, 2005 and December 31, 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 year ended December 31, 2005 and December 31, 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 14, 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 14, 2006

**PORTER PUBLIC LIBRARY
CUYAHOGA COUNTY**

**COMBINED STATEMENT OF CASH RECEIPTS, CASH DISBURSEMENTS, AND
CHANGES IN FUND CASH BALANCES
ALL GOVERNMENTAL AND SIMILAR FIDUCIARY FUND TYPE
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:				
Property and Other Local Taxes	\$2,758,597	\$0	\$0	\$2,758,597
Other Government Grants-In-Aid	1,761,273			1,761,273
Patron Fines and Fees	77,967			77,967
Earnings on Investments	50,949	28,125	2,790	81,864
Services Provided to Other Entities				0
Contributions, Gifts and Donations	1,435	76,798	10,000	88,233
Miscellaneous Receipts	25,021			25,021
Total Cash Receipts	<u>4,675,242</u>	<u>104,923</u>	<u>12,790</u>	<u>4,792,955</u>
Cash Disbursements:				
Current:				
Salaries and Benefits	2,823,181			2,823,181
Supplies	107,335	4,757		112,092
Purchased and Contracted Services	589,825	50,240		640,065
Library Materials and Information	718,190	1,828		720,018
Other Objects	12,605			12,605
Debt Service:				
Redemption of Principal				0
Interest Payments & Other Financing Fees/Costs				0
Capital Outlay	56,216	319,928	1,544	377,688
Total Cash Disbursements	<u>4,307,352</u>	<u>376,753</u>	<u>1,544</u>	<u>4,685,649</u>
Total Cash Receipts Over/(Under) Cash Disbursements	<u>367,890</u>	<u>(271,830)</u>	<u>11,246</u>	<u>107,306</u>
Other Financing Receipts/(Disbursements):				
Transfers-In		203,791		203,791
Advances-In				0
Transfers-Out	(20,469)		(183,322)	(203,791)
Advances-Out				0
Total Other Financing Receipts/(Disbursements)	<u>(20,469)</u>	<u>203,791</u>	<u>(183,322)</u>	<u>0</u>
Excess of Cash Receipts and Other Financing Receipts Over/(Under) Cash Disbursements and Other Financing Disbursements	347,421	(68,039)	(172,076)	107,306
Fund Cash Balances, January 1	1,143,110	1,001,040	216,176	2,360,326
Fund Cash Balances, December 31	<u>\$1,490,531</u>	<u>\$933,001</u>	<u>\$44,100</u>	<u>\$2,467,632</u>

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

**PORTER PUBLIC LIBRARY
CUYAHOGA COUNTY**

**STATEMENT OF CASH RECEIPTS, CASH DISBURSEMENTS, AND
CHANGES IN FUND CASH BALANCE
FIDUCIARY FUND TYPE
FOR THE YEAR ENDED DECEMBER 31, 2005**

	Fiduciary Fund Type
	Nonexpendable Trust
Operating Cash Receipts:	
Earnings on Investments	\$1,753
Total Operating Cash Receipts	1,753
Operating Cash Disbursements:	
Current:	
Capital Outlay	0
Total Operating Cash Disbursements	0
Operating Income/(Loss)	1,753
Non-Operating Cash Receipts:	
Other Non-Operating Receipts	0
Total Non-Operating Cash Receipts	0
Non-Operating Cash Disbursements:	
Other Non-Operating Disbursements	0
Total Non-Operating Cash Disbursements	0
Excess of Receipts Over/(Under) Disbursements Before Interfund Transfers and Advances	1,753
Transfers-Out	0
Net Receipts Over/(Under) Disbursements	1,753
Fund Cash Balance, January 1	66,486
Fund Cash Balance, December 31	\$68,239

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

**PORTER PUBLIC LIBRARY
CUYAHOGA COUNTY**

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

	<u>Governmental Fund Types</u>		<u>Fiduciary Fund Type</u>	Totals (Memorandum Only)
	<u>General</u>	<u>Capital Projects</u>	<u>Expendable Trust</u>	
Cash Receipts:				
Property and Other Local Taxes	\$2,593,673	\$0	\$0	\$2,593,673
Other Government Grants-In-Aid	1,698,406			1,698,406
Patron Fines and Fees	65,046			65,046
Earnings on Investments	18,444	13,075	2,387	33,906
Services Provided to Other Entities				0
Contributions, Gifts and Donations		27,083	200,000	227,083
Miscellaneous Receipts	17,426			17,426
Total Cash Receipts	<u>4,392,995</u>	<u>40,158</u>	<u>202,387</u>	<u>4,635,540</u>
Cash Disbursements:				
Current:				
Salaries and Benefits	2,564,110			2,564,110
Supplies	86,417	5,838		92,255
Purchased and Contracted Services	591,574	62,671		654,245
Library Materials and Information	707,315	3,439		710,754
Other Objects	23,147			23,147
Debt Service:				
Redemption of Principal				0
Interest Payments & Other Financing Fees/Costs				0
Capital Outlay	89,369	151,666	5,115	246,150
Total Cash Disbursements	<u>4,061,932</u>	<u>223,614</u>	<u>5,115</u>	<u>4,290,661</u>
Total Cash Receipts Over/(Under) Cash Disbursements	<u>331,063</u>	<u>(183,456)</u>	<u>197,272</u>	<u>344,879</u>
Other Financing Receipts/(Disbursements):				
Transfers-In		67,954		67,954
Advances-In				0
Transfers-Out	(67,954)			(67,954)
Advances-Out				0
Total Other Financing Receipts/(Disbursements)	<u>(67,954)</u>	<u>67,954</u>	<u>0</u>	<u>0</u>
Excess of Cash Receipts and Other Financing Receipts Over/(Under) Cash Disbursements and Other Financing Disbursements	<u>263,109</u>	<u>(115,502)</u>	<u>197,272</u>	<u>344,879</u>
Fund Cash Balances, January 1	<u>880,001</u>	<u>1,116,542</u>	<u>18,904</u>	<u>2,015,447</u>
Fund Cash Balances, December 31	<u><u>\$1,143,110</u></u>	<u><u>\$1,001,040</u></u>	<u><u>\$216,176</u></u>	<u><u>\$2,360,326</u></u>

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

**PORTER PUBLIC LIBRARY
CUYAHOGA COUNTY**

**STATEMENT OF CASH RECEIPTS, CASH DISBURSEMENTS, AND
CHANGES IN FUND CASH BALANCE
FIDUCIARY FUND TYPE
FOR THE YEAR ENDED DECEMBER 31, 2004**

	Fiduciary Fund Types
	Nonexpendable Trust
Operating Cash Receipts:	
Earnings on Investments	\$683
Total Operating Cash Receipts	683
Operating Cash Disbursements:	
Current:	
Capital Outlay	0
Total Operating Cash Disbursements	0
Operating Income/(Loss)	683
Non-Operating Cash Receipts:	
Other Non-Operating Receipts	0
Total Non-Operating Cash Receipts	0
Non-Operating Cash Disbursements:	
Other Non-Operating Disbursements	0
Total Non-Operating Cash Disbursements	0
Excess of Receipts Over/(Under) Disbursements Before Interfund Transfers and Advances	683
Transfers-Out	0
Net Receipts Over/(Under) Disbursements	683
Fund Cash Balance, January 1	65,803
Fund Cash Balance, December 31	\$66,486

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

**PORTER PUBLIC LIBRARY
CUYAHOGA 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 Porter Public Library, Cuyahoga County, (the Library) as a body corporate and politic. The Library is directed by a seven-member Board of Trustees appointed by Westlake Board of Education. 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.

These statements include adequate disclosure of material matters, as the Auditor of State prescribes or permits.

C. Cash and Investments

Investments are included in fund cash balances. 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.

Federal securities are valued at cost. The investment in STAR Ohio (the State Treasurer's investment pool) is valued at amounts reported by the State Treasurer.

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 Projects Fund

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 projects funds:

Building Fund – This fund is used to account for financial resources to be used for new construction and renovation purposes.

Building Gift Fund – This fund is used to account for financial resources received as gifts from the community to be used for furniture and equipment for the new building.

**PORTER PUBLIC LIBRARY
CUYAHOGA COUNTY**

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

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

D. Fund Accounting (Continued)

2. Capital Projects Fund (Continued)

Permanent Improvement Fund – This fund is used to account for financial resources to be used for improvements undertaken by the Library.

Automation Fund – This fund is used to account for financial resources to be used for automated upgrades/improvements undertaken by the Library.

3. 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

Mildred K. Strothers Trust Fund – This fund is used to account for expenditures of trust fund principle and interest income that are at the discretion of the Board of Trustees.

Bernice Yates Fund – This fund is used to account for expenditures of trust fund principal and interest income that are at the discretion of the Board of Trustees.

Molly Brush Trust Fund – This fund is used to account for expenditures of trust fund principal and interest income that are at the discretion of the Board of Trustees.

Non-Expendable Trust Funds

Francis Egger Trust Fund – This fund is used to account for expenditures of trust fund interest income that are at the discretion of the Board of Trustees.

Kathrine Neidhart Trust Fund – This fund is used to account for expenditures of trust fund interest income that are at the discretion of the Board of Trustees.

Sonenfield Trust Fund – This fund is used to account for expenditures of trust fund interest income that are for the acquisition of serious music materials.

E. Budgetary Process

The Board must annually approve appropriation measures and subsequent amendments. Appropriations lapse at year end. Budgetary expenditures may not exceed appropriations at the fund and 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.

**PORTER PUBLIC LIBRARY
CUYAHOGA COUNTY**

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

H. Total Columns

Total columns on the financial statements are captioned "(Memorandum Only)" to indicate that they are presented to facilitate financial analysis. Such data is not comparable to a consolidation.

2. EQUITY IN POOLED CASH AND INVESTMENTS

The Library maintains a cash and investments pool for 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	\$143,051	\$257,136
Petty cash and change cash	1,031	1,231
Total deposits	144,082	258,367
STAR Ohio	320,060	533,138
FHLB	496,216	496,294
FHLM	247,469	0
FHLMC	1,082,941	792,738
FMNA	245,103	346,275
Total investments	2,391,789	2,168,445
Total deposits and investments	\$2,535,871	\$2,426,812

Deposits: Deposits are insured by the Federal Depository Insurance Corporation; or collateralized by securities specifically pledged by the financial institution to the Library or collateralized by the financial institution's public entity deposit pool."

Investments: Federal securities are held in book-entry form by the Federal Reserve, in the name of the Library's financial institution. The financial institution maintains records identifying the Library as owner of these securities. Investments in STAR Ohio are not evidenced by securities existing in physical or book-entry form.

**PORTER PUBLIC LIBRARY
CUYAHOGA COUNTY**

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

3. BUDGETARY ACTIVITY

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

2005 Budgeted vs. Actual Budgetary Basis Expenditures			
Fund Type	Appropriation Authority	Budgetary Expenditures	Variance
General	\$5,176,823	\$4,327,821	\$849,002
Capital Projects	819,924	565,059	254,865
Fiduciary	184,866	184,866	0
Total	\$6,181,613	\$5,077,746	\$1,103,867

2004 Budgeted vs. Actual Budgetary Basis Expenditures			
Fund Type	Appropriation Authority	Budgetary Expenditures	Variance
General	\$4,652,903	\$4,129,886	\$523,017
Capital Projects	446,612	223,614	222,998
Fiduciary	169,004	5,115	163,889
Total	\$5,268,519	\$4,358,615	\$909,904

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. These revenues are reflected in the financial statements as Other Government Grants-In-Aid.

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.

**PORTER PUBLIC LIBRARY
CUYAHOGA COUNTY**

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

5. 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 from January 1, 2004 through December 31, 2005. The Library has paid all contributions required through December 31, 2005.

6. RISK MANAGEMENT

Commercial Insurance

The Porter Public 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 employees working 25+ weekly hours through a private carrier. Employees have the option to purchase dental coverage. The Library's liability is limited to the premiums it pays.

This page intentionally left blank.



**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***

Porter Public Library
Cuyahoga County
27333 Center Ridge Road
Westlake, Ohio 44145

To the Board of Trustees:

We have audited the financial statements of the Porter Public Library, Cuyahoga County, Ohio, (the Library) as of and for the years ended December 31, 2005 and December 31, 2004, and have issued our report thereon dated August 14, 2006, 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 to determine our auditing procedures in order 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*.

Lausche Building / 615 Superior Ave., NW / Twelfth Floor / Cleveland, OH 44113-1801
Telephone: (216) 787-3665 (800) 626-2297 Fax: (216) 787-3361
www.auditor.state.oh.us

Porter Public Library
Cuyahoga 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 14, 2006



**Auditor of State
Betty Montgomery**

88 East Broad Street
P.O. Box 1140
Columbus, Ohio 43216-1140

Telephone 614-466-4514
800-282-0370

Facsimile 614-466-4490

PORTER PUBLIC LIBRARY

CUYAHOGA 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
SEPTEMBER 19, 2006**