



**WOOD COUNTY DISTRICT PUBLIC LIBRARY
WOOD COUNTY**

REGULAR AUDIT

FOR THE YEARS ENDED DECEMBER 31, 2006 AND 2007



Mary Taylor, CPA
Auditor of State

**WOOD COUNTY DISTRICT PUBLIC LIBRARY
WOOD 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 - For the Year Ended December 31, 2007	5
Statement of Cash Receipts, Cash Disbursements, and Changes in Fund Cash Balances – Agency Fund - For the Year Ended December 31, 2007	6
Combined Statement of Cash Receipts, Cash Disbursements, and Changes in Fund Cash Balances - All Governmental Fund Types - For the Year Ended December 31, 2006	7
Statement of Cash Receipts, Cash Disbursements, and Changes in Fund Cash Balances - Agency Fund - For the Year Ended December 31, 2006	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

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Mary Taylor, CPA

Auditor of State

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

To the Board of Trustees:

As you are aware, the Auditor of State's Office (AOS) must modify the *Independent Accountants' Report* we provide on your financial statements due to 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

August 18, 2008

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Mary Taylor, CPA

Auditor of State

INDEPENDENT ACCOUNTANTS' REPORT

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

To the Board of Trustees:

We have audited the accompanying financial statements of the Wood County District Public Library, Wood County, (the Library) as of and for the years ended December 31, 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 audits.

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 audits provide 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 for the years then ended.

Also, in our opinion, the financial statements referred to above present fairly, in all material respects, the combined fund cash balances and reserves for encumbrances of The Wood County District Public Library, Wood County, as of December 31, 2007 and 2006, and its combined cash receipts and disbursements for the years then ended on the accounting basis Note 1 describes.

As described in Note 2, in accordance with the requirements of Governmental Accounting Standards Board statement number 34, the Library's expendable and non-expendable trust funds have been reclassified.

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 18, 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.



Mary Taylor, CPA
Auditor of State

August 18, 2008

**WOOD COUNTY DISTRICT PUBLIC LIBRARY
WOOD 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**

	<u>Governmental Fund Types</u>			Totals (Memorandum Only)
	<u>General</u>	<u>Special Revenue</u>	<u>Permanent</u>	
Cash Receipts:				
Library and Local Government Support	\$1,629,986			\$1,629,986
Patron Fines and Fees	51,216			51,216
Earnings on Investments	19,197	\$18	\$684	19,899
Services Provided to Other Entities	5,276			5,276
Contributions, Gifts and Donations	50,997		1,123	52,120
Miscellaneous Receipts	12,835			12,835
	<hr/>	<hr/>	<hr/>	<hr/>
Total Cash Receipts	1,769,507	18	1,807	1,771,332
Cash Disbursements:				
Current:				
Salaries and Benefits	1,206,564			1,206,564
Purchased and Contracted Services	372,274			372,274
Library Materials and Information	303,297	1,802	458	305,557
Supplies and Materials	47,903			47,903
Other	15,796			15,796
Debt Service:				
Redemption of Principal	44,284			44,284
Interest Payments and Other Financing Fees and Costs	37,864			37,864
Capital Outlay	272,762			272,762
	<hr/>	<hr/>	<hr/>	<hr/>
Total Cash Disbursements	2,300,744	1,802	458	2,303,004
Total Cash Receipts Over/(Under) Cash Disbursements	<hr/> (531,237)	<hr/> (1,784)	<hr/> 1,349	<hr/> (531,672)
Other Financing Receipts:				
Proceeds of Notes	249,900			249,900
	<hr/>	<hr/>	<hr/>	<hr/>
Excess of Cash Receipts and Other Financing Receipts Over/(Under) Cash Disbursements	(281,337)	(1,784)	1,349	(281,772)
Fund Cash Balances, January 1	437,363	2,107	12,488	451,958
	<hr/>	<hr/>	<hr/>	<hr/>
Fund Cash Balances, December 31	<u>\$156,026</u>	<u>\$323</u>	<u>\$13,837</u>	<u>\$170,186</u>
Reserves for Encumbrances, December 31	<u>\$29,029</u>	<u></u>	<u></u>	<u>\$29,029</u>

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

**WOOD COUNTY DISTRICT PUBLIC LIBRARY
WOOD COUNTY**

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

	Agency
Operating Cash Receipts:	
Services Provided to Other Entities	\$99,931
Earnings on Investments	1,417
Miscellaneous Receipts	1,000
Total Operating Cash Receipts	102,348
Operating Cash Disbursements:	
Current:	
Salaries and Benefits	10,527
Purchased and Contracted Services	103,974
Supplies	1,718
Total Operating Cash Disbursements	116,219
Net Receipts Under Disbursements	(13,871)
Fund Cash Balances, January 1	33,268
Fund Cash Balances, December 31	\$19,397

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

**WOOD COUNTY DISTRICT PUBLIC LIBRARY
WOOD COUNTY**

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

	<u>Governmental Fund Types</u>				Totals (Memorandum Only)
	<u>General</u>	<u>Special Revenue</u>	<u>Capital Projects</u>	<u>Permanent</u>	
Cash Receipts:					
Library and Local Government Support	\$1,618,678				\$1,618,678
Other Government Grants-In-Aid		\$20,162			20,162
Patron Fines and Fees	41,812				41,812
Earnings on Investments	24,953	35	\$19	\$575	25,582
Services Provided to Other Entities	5,344	8,200			13,544
Contributions, Gifts and Donations	171,970			1,066	173,036
Miscellaneous Receipts	18,911				18,911
Total Cash Receipts	1,881,668	28,397	19	1,641	1,911,725
Cash Disbursements:					
Current:					
Salaries and Benefits	1,118,125				1,118,125
Purchased and Contracted Services	293,179	5,890			299,069
Library Materials and Information	307,698	411		450	308,559
Supplies and Materials	49,671	310			49,981
Other Objects	18,820				18,820
Debt Service:					
Redemption of Principal	33,869				33,869
Interest Payments and Other Financing Fees and C	26,826				26,826
Capital Outlay	262,035	22,162	4,575		288,772
Total Cash Disbursements	2,110,223	28,773	4,575	450	2,144,021
Total Cash Receipts Over/(Under) Cash Disbursements	(228,555)	(376)	(4,556)	1,191	(232,296)
Other Financing Receipts/(Disbursements):					
Proceeds of Notes	100,000				100,000
Transfers-In	6,100				6,100
Transfers-Out			(6,100)		(6,100)
Total Other Financing Receipts/(Disbursements)	106,100		(6,100)		100,000
Excess of Cash Receipts and Other Financing Receipts Over/(Under) Cash Disbursements and Other Financing Disbursements	(122,455)	(376)	(10,656)	1,191	(132,296)
Fund Cash Balances, January 1	559,818	2,483	\$10,656	11,297	584,254
Fund Cash Balances, December 31	\$437,363	\$2,107		\$12,488	\$451,958
Reserves for Encumbrances, December 31	\$154,301	\$1,972			\$156,273

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

**WOOD COUNTY DISTRICT PUBLIC LIBRARY
WOOD COUNTY**

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

	Agency
Operating Cash Receipts:	
Services Provided to Other Entities	\$99,960
Contributions, Gifts and Donations	
Earnings on Investments	1,874
	101,834
Total Operating Cash Receipts	101,834
Operating Cash Disbursements:	
Current:	
Salaries and Benefits	10,349
Library Materials and Information	
Purchased and Contracted Services	93,764
Supplies	3,653
	107,766
Total Operating Cash Disbursements	107,766
Net Receipts Under Disbursements	(5,932)
Fund Cash Balances, January 1	39,200
	33,268
Fund Cash Balances, December 31	\$33,268

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

**WOOD COUNTY DISTRICT PUBLIC LIBRARY
WOOD COUNTY**

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

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. Description of the Entity

The Wood County District Public Library (the Library) is a body corporate and politic established to exercise the rights and privileges conveyed to it by the constitution and laws of Ohio. The Library is directed by a seven-member Board of Trustees appointed by the Wood County Court of Common Pleas (3 members) and the Wood County Commissioners (4 members). The Library provides the community with various educational and literary resources.

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

B. 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.

Certificates of deposits are valued at cost. STAR Ohio (the State Treasurer's Investment Pool) is valued at amounts reported by the State of Ohio.

D. Fund Accounting

The Library uses fund accounting to segregate cash and investments that are restricted as to use. The Library classifies its funds into the following types:

1. General Fund

The General Fund reports all financial resources except those required to be accounted for in another fund.

2. Special Revenue Funds

These funds account for proceeds from specific sources (other than from private-purpose trusts or for capital projects) that are restricted to expenditure for specific purposes. The Library had the following Special Revenue Funds:

**WOOD COUNTY DISTRICT PUBLIC LIBRARY
WOOD COUNTY**

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

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES – (CONTINUED)

Black Swamp Memories Grant Fund is used to record revenues for the Library Services Technology Act (LSTA) distributed by the State Library of Ohio. These grant monies are used to scan local history photos from libraries in Northwest Ohio and make them available on the internet.

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

3. Capital Project 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 project fund:

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

4. Permanent Fund

Wood County Genealogical Society Trust Fund is used to record interest earned from revenue it receives from the Wood County Genealogical Society. Interest earnings are used to purchase materials for the local history department.

5. Agency Fund

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

E. Budgetary Process

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

A summary of 2007 and 2006 budgetary activity appears in Note 4.

F. Property, Plant, and Equipment

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

G. Accumulated Leave

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

**WOOD COUNTY DISTRICT PUBLIC LIBRARY
WOOD COUNTY**

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

2. RECLASSIFICATION OF FUND BALANCES

Pursuant to Governmental Accounting Standards Board Statement number 34, the Library has reclassified its expendable trust fund to a special revenue fund and the non-expendable trust fund to a permanent fund for 2006. The effect on fund balance is as follows:

	Special Revenue	Expendable Trust
Fund Balance as of December 31, 2005		\$2,483
Fund reclassification adjustment	\$2,483	(2,483)
Adjusted January 1, 2006 Balance	\$2,483	

	Permanent Fund	Non-Expendable Trust
Fund Balance as of December 31, 2005		\$11,297
Fund reclassification adjustment	\$11,297	(11,297)
Adjusted January 1, 2006 Balance	\$11,297	

3. 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	\$54,914	\$278,433
Certificate of deposit		100,000
Total deposits	54,914	378,433
STAR Ohio	134,669	106,793
Total deposits and investments	\$189,583	\$485,226

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

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

**WOOD COUNTY DISTRICT PUBLIC LIBRARY
WOOD COUNTY**

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

4. BUDGETARY ACTIVITY

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

2007 Budgeted vs. Actual Receipts			
Fund Type	Budgeted Receipts	Actual Receipts	Variance
General	\$1,970,986	\$2,019,407	\$48,421
Special Revenue Fund	100	18	(82)
Permanent Fund	1,000	1,807	807
Fiduciary Fund	101,000	102,348	1,348
Total	\$2,073,086	\$2,123,580	\$50,494

2007 Budgeted vs. Actual Budgetary Basis Expenditures			
Fund Type	Budgeted Receipts	Actual Receipts	Variance
General	\$2,348,708	\$2,329,773	\$18,935
Special Revenue Fund	2,122	1,802	320
Permanent Fund	700	458	242
Fiduciary Fund	125,000	116,219	8,781
Total	\$2,476,530	\$2,448,252	\$28,278

2006 Budgeted vs. Actual Receipts			
Fund Type	Budgeted Receipts	Actual Receipts	Variance
General	\$1,829,947	\$1,987,768	\$157,821
Special Revenue Fund	28,462	28,397	(65)
Capital Projects		19	19
Permanent Fund	1,000	1,641	641
Fiduciary Fund	102,000	101,834	(166)
Total	\$1,961,409	\$2,119,659	\$158,250

2006 Budgeted vs. Actual Budgetary Basis Expenditures			
Fund Type	Budgeted Receipts	Actual Receipts	Variance
General	\$2,303,719	\$2,264,524	\$39,195
Special Revenue Fund	30,843	30,745	98
Capital Projects	10,425	10,675	(250)
Permanent Fund	480	450	30
Fiduciary Fund	140,000	107,766	32,234
Total	\$2,485,467	\$2,414,160	\$71,307

**WOOD COUNTY DISTRICT PUBLIC LIBRARY
WOOD COUNTY**

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

5. GRANTS-IN-AID

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

6. DEBT

Debt outstanding at December 31, 2007, was as follows:

	Principal	Interest Rate
206 North Church Street Note	\$4,029	4.83%
212 North Church Street Note	155,703	5.04% -6.69%
Capital Projects Promissory Note	390,382	3.96%
Parking Lot Promissory Note	340,836	5.12%-6.69%
Total	\$890,950	

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

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

	206 North Church Street Note	212 North Church Street Note	Capital Projects Promissory Note	Parking Lot Promissory Note
Year ending December 31:				
2008	\$4,051	\$16,300	\$408,069	\$28,175
2009		16,300		28,175
2010		16,300		28,175
2011-2015		86,002		155,235
2016-2020		86,597		255,475
2021-2025		10,103		
Total	\$4,051	\$231,602	\$408,069	\$495,235

7. 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.

**WOOD COUNTY DISTRICT PUBLIC LIBRARY
WOOD COUNTY**

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

7. RETIREMENT SYSTEM – (CONTINUED)

The Ohio Revised Code also prescribes contribution rates. In 2007 the Library's OPERS members contributed 9.5 percent of their gross salaries. The Library contributed an amount equal to 13.85 percent of participants' gross salaries. In 2006 the Library's OPERS members contributed 9.0 percent of their gross salaries. The Library contributed an amount equal to 13.70 percent of the participant's gross salaries. The Library has paid all contributions required through December 31, 2007.

8. RISK MANAGEMENT

Commercial Insurance

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

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

9. JOINTLY GOVERNED ORGANIZATION - WOODLINK

WoodLink was established by all of the Wood County Public Libraries for the purpose of having a pool of funds available for events, technology, or other expenditures that benefit all or most of the libraries involved. The pooled money is received from each of the libraries involved in the WoodLink program. The percentage of funds to be received from each library was established by the WoodLink Board. The money is deducted from LLGSF funds received by each library and sent to the Wood County District Library, the fiscal agent, where it is deposited into a separate bank account. The Wood County District Public Library contributed \$36,326 in 2007 and \$35,900 in 2006.



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*

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

To the Board of Trustees:

We have audited the financial statements of the Wood County District Public Library, Wood County, (the Library) as of and for the years ended December 31, 2007 and 2006, and have issued our report thereon dated August 18, 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 and the Library reclassified its expendable and nonexpendable trust funds. 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 fiscal committee, management and 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

August 18, 2008



Mary Taylor, CPA
Auditor of State

WOOD COUNTY DISTRICT PUBLIC LIBRARY

WOOD COUNTY

CLERK'S CERTIFICATION

This is a true and correct copy of the report which is required to be filed in the Office of the Auditor of State pursuant to Section 117.26, Revised Code, and which is filed in Columbus, Ohio.

Susan Babbitt

CLERK OF THE BUREAU

**CERTIFIED
SEPTEMBER 4, 2008**