



**Auditor of State
Betty Montgomery**

**REUBEN MCMILLAN FREE LIBRARY ASSOCIATION
MAHONING COUNTY**

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**Auditor of State
Betty Montgomery**

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 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 black ink that reads "Betty Montgomery".

Betty Montgomery
Auditor of State

August 9, 2006

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Auditor of State Betty Montgomery

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, 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 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 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 or cash flows of its proprietary fund 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, 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 August 9, 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 9, 2006

**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, 2005**

	<u>Governmental Fund Types</u>		<u>Totals (Memorandum Only)</u>
	<u>General</u>	<u>Capital Projects</u>	
Cash Receipts:			
Property and Other Local Taxes	\$1,100,860		\$1,100,860
Library and Local Government Support	9,956,176		9,956,176
Intergovernmental	192,120		192,120
Patron Fines and Fees	278,564		278,564
Earnings on Investments	194,408	\$67,157	261,565
Services Provided to Other Entities	53		53
Contributions, Gifts and Donations	15,000	27,571	42,571
Miscellaneous Receipts	133,106	43,000	176,106
	<u>11,870,287</u>	<u>137,728</u>	<u>12,008,015</u>
Total Cash Receipts			
	<u>11,870,287</u>	<u>137,728</u>	<u>12,008,015</u>
Cash Disbursements:			
Current:			
Salaries and Benefits	7,026,310		7,026,310
Purchased and Contracted Services	1,874,498		1,874,498
Library Materials and Information	1,324,871		1,324,871
Supplies	204,596		204,596
Other	44,225		44,225
Capital Outlay	41,036	854,448	895,484
	<u>10,515,536</u>	<u>854,448</u>	<u>11,369,984</u>
Total Cash Disbursements			
	<u>10,515,536</u>	<u>854,448</u>	<u>11,369,984</u>
Total Cash Receipts Over/(Under) Cash Disbursements	<u>1,354,751</u>	<u>(716,720)</u>	<u>638,031</u>
Other Financing Receipts/(Disbursements):			
Sale of Fixed Assets		296,000	296,000
Transfers-In		1,200,000	1,200,000
Transfers-Out	(1,200,000)		(1,200,000)
	<u>(1,200,000)</u>	<u>1,496,000</u>	<u>296,000</u>
Total Other Financing Receipts/(Disbursements)			
	<u>(1,200,000)</u>	<u>1,496,000</u>	<u>296,000</u>
Excess of Cash Receipts and Other Financing Receipts Over/(Under) Cash Disbursements and Other Financing Disbursements	154,751	779,280	934,031
Fund Cash Balances, January 1	<u>1,448,138</u>	<u>7,643,640</u>	<u>9,091,778</u>
Fund Cash Balances, December 31	<u>\$1,602,889</u>	<u>\$8,422,920</u>	<u>\$10,025,809</u>
Reserves for Encumbrances, December 31	<u>\$645,238</u>	<u>\$334,339</u>	<u>\$979,577</u>

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
PROPRIETARY FUND TYPE
FOR THE YEAR ENDED DECEMBER 31, 2005**

	Proprietary Fund Type
	Internal Service
Operating Cash Receipts:	
Earnings on Investments	\$3,042
Miscellaneous	378
Total Operating Cash Receipts	3,420
Operating Cash Disbursements:	
Purchased and Contracted Services	25
Other	629
Total Operating Cash Disbursements	654
Operating Income/(Loss)	2,766
 Fund Cash Balances, January 1	 228,100
Fund Cash Balances, December 31	\$230,866
Reserves 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, 2004**

	<u>Governmental Fund Types</u>		Totals (Memorandum Only)
	<u>General</u>	<u>Capital Projects</u>	
Cash Receipts:			
Property and Other Local Taxes	\$1,101,673		\$1,101,673
Library and Local Government Support	9,905,851		9,905,851
Intergovernmental	209,683		209,683
Patron Fines and Fees	296,615		296,615
Earnings on Investments	104,983		104,983
Services Provided to Other Entities	31,803		31,803
Contributions, Gifts and Donations	15,000	\$18,513	33,513
Miscellaneous Receipts	211,932		211,932
	<u>11,877,540</u>	<u>18,513</u>	<u>11,896,053</u>
Total Cash Receipts			
	<u>11,877,540</u>	<u>18,513</u>	<u>11,896,053</u>
Cash Disbursements:			
Current:			
Salaries and Benefits	6,949,017		6,949,017
Purchased and Contracted Services	1,827,657		1,827,657
Library Materials and Information	1,366,651		1,366,651
Supplies	188,532		188,532
Other	50,581		50,581
Capital Outlay	29,999	418,608	448,607
	<u>10,412,437</u>	<u>418,608</u>	<u>10,831,045</u>
Total Cash Disbursements			
	<u>10,412,437</u>	<u>418,608</u>	<u>10,831,045</u>
Total Cash Receipts Over/(Under) Cash Disbursements	<u>1,465,103</u>	<u>(400,095)</u>	<u>1,065,008</u>
Other Financing Receipts/(Disbursements):			
Transfers-In		1,650,000	1,650,000
Transfers-Out	(1,650,000)		(1,650,000)
	<u>(1,650,000)</u>	<u>1,650,000</u>	<u>(1,650,000)</u>
Total Other Financing Receipts/(Disbursements)			
	<u>(1,650,000)</u>	<u>1,650,000</u>	<u>(1,650,000)</u>
Excess of Cash Receipts and Other Financing Receipts Over/(Under) Cash Disbursements and Other Financing Disbursements	<u>(184,897)</u>	<u>1,249,905</u>	<u>1,065,008</u>
Fund Cash Balances, January 1	<u>1,633,035</u>	<u>6,393,735</u>	<u>8,026,770</u>
Fund Cash Balances, December 31	<u>\$1,448,138</u>	<u>\$7,643,640</u>	<u>\$9,091,778</u>
Reserves for Encumbrances, December 31	<u>\$520,116</u>	<u>\$69,697</u>	<u>\$589,813</u>

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
PROPRIETARY FUND TYPE
FOR THE YEAR ENDED DECEMBER 31, 2004**

	Proprietary Fund Type
	Internal Service
Operating Cash Receipts:	
Earnings on Investments	\$2,350
Miscellaneous	45,524
Total Operating Cash Receipts	47,874
Operating Cash Disbursements:	
Purchased and Contracted Services	3,773
Other	192,080
Total Operating Cash Disbursements	195,853
Operating Income/(Loss)	(147,979)
 Fund Cash Balances, January 1	 376,079
Fund Cash Balances, December 31	\$228,100
Reserves 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, 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 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".

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

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 Clerk-Treasurer of the Library.

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 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, 2005 AND 2004
(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 accounts for 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 Fund)

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 accounts for employee medical benefits.

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.

**REUBEN MCMILLAN FREE LIBRARY ASSOCIATION
MAHONING 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.

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	(\$403,349)	(\$261,105)
Change Funds	1,980	1,980
Savings Account	4,237,686	8,430,032
Total deposits	<u>3,836,317</u>	<u>8,170,907</u>
U.S. Treasury Notes	4,899,379	0
Sweep/Repurchase agreements	1,520,979	1,148,971
Total investments	<u>6,420,358</u>	<u>1,148,971</u>
Total deposits and investments	<u><u>\$10,256,675</u></u>	<u><u>\$9,319,878</u></u>

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 in the name of the Library.

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

**REUBEN MCMILLAN FREE LIBRARY ASSOCIATION
MAHONING 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 follows:

2005 Budgeted vs. Actual Receipts			
Fund Type	Budgeted Receipts	Actual Receipts	Variance
General	\$11,870,287	\$11,870,287	\$0
Capital Projects	1,633,728	1,633,728	0
Internal Service	3,420	3,420	0
Total	\$13,507,435	\$13,507,435	\$0

2005 Budgeted vs. Actual Budgetary Basis Expenditures			
Fund Type	Appropriation Authority	Budgetary Expenditures	Variance
General	\$12,477,014	\$12,360,774	\$116,240
Capital Projects	1,244,231	1,188,787	55,444
Internal Service	654	654	0
Total	\$13,721,899	\$13,550,215	\$171,684

2004 Budgeted vs. Actual Receipts			
Fund Type	Budgeted Receipts	Actual Receipts	Variance
General	\$11,877,540	\$11,877,540	\$0
Capital Projects	1,668,513	1,668,513	0
Internal Service	47,874	47,874	0
Total	\$13,593,927	\$13,593,927	\$0

2004 Budgeted vs. Actual Budgetary Basis Expenditures			
Fund Type	Appropriation Authority	Budgetary Expenditures	Variance
General	\$12,706,977	\$12,582,553	\$124,424
Capital Projects	517,164	488,305	28,859
Internal Service	216,306	195,853	20,453
Total	\$13,440,447	\$13,266,711	\$173,736

**REUBEN MCMILLAN FREE LIBRARY ASSOCIATION
MAHONING 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 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 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.

For the period of the audit the Library had a 5-year, .6 mill renewal levy through tax year 2005, collection year 2006, that was replaced in the November 2005 general election by a 5-year, .6 mill replacement plus a .4 mill new levy starting with tax year 2005, collection year 2006.

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. The Library has paid all contributions required through December 31, 2005.

**REUBEN MCMILLAN FREE LIBRARY ASSOCIATION
MAHONING COUNTY**

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

6. RISK MANAGEMENT

Commercial Insurance

The Reuben McMillan Free Library Association has obtained commercial insurance for the following risks:

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

The Library was self-insured for health insurance through December 31, 2003. As of January 1, 2004 the Library has contracted with a commercial carrier for their health insurance.



**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***

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

To the 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, 2005 and 2004, and have issued our report thereon dated August 9, 2006. 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.

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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Reuben McMillan Free Library Association
Mahoning 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 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 9, 2006



**Auditor of State
Betty Montgomery**

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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
OCTOBER 3, 2006**