

**PORTAGE COUNTY DISTRICT LIBRARY
PORTAGE COUNTY**

REGULAR AUDIT

FOR THE YEARS ENDED DECEMBER 31, 2006-2005



Mary Taylor, CPA

Auditor of State

Board of Trustees
Portage County District Library
10482 South Street
Garrettsville, Ohio 44231

We have reviewed the *Independent Accountants' Report* of the Portage County District Library, Portage County, prepared by Knox & Knox, for the audit period January 1, 2005 through December 31, 2006. Based upon this review, we have accepted these reports in lieu of the audit required by Section 117.11, Revised Code. The Auditor of State did not audit the accompanying financial statements and, accordingly, we are unable to express, and do not express an opinion on them.

The financial statements in the attached report are presented in accordance with a regulatory basis of accounting prescribed or permitted by the Auditor of State. Due to a February 2, 2005 interpretation from the American Institute of Certified Public Accountants (AICPA), modifications were required to the *Independent Accountants' Report* on your financial statements. While the Auditor of State 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. The attached report includes an opinion relating to GAAP presentation and measurement requirements, but does not imply the statements are misstated under the non-GAAP regulatory basis. The *Independent Accountants' Report* also includes an opinion on the financial statements using the regulatory format the Auditor of State permits.

Our review was made in reference to the applicable sections of legislative criteria, as reflected by the Ohio Constitution, and the Revised Code, policies, procedures and guidelines of the Auditor of State, regulations and grant requirements. The Portage County District Library is responsible for compliance with these laws and regulations.

Mary Taylor

Mary Taylor, CPA
Auditor of State

October 11, 2007

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PORTAGE COUNTY DISTRICT LIBRARY
PORTAGE COUNTY

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KNOX & KNOX

Accountants and Consultants

Independent Accountants' Report

Portage County District Library
Portage County
10482 South Street
Garrettsville, Ohio 44231

We have audited the accompanying financial statements of the Portage County District Library, Portage County, Ohio, (the Library) as of and for the years ended December 31, 2006 and 2005. 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 *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about 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, if any, made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

As described more fully in Note 1, the Library has prepared its 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. Although we cannot reasonably determine the effects on the financial statements of the variances between these regulatory accounting practices and accounting principles generally accepted in the United States of America, 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, 2006 and 2005. Instead of the combined funds the accompanying financial statements present for 2006 and 2005, the revisions require presenting entity wide statements. While the Library does not follow GAAP, generally accepted auditing standards require 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 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 paragraph, the financial statements referred to above do not present fairly, in conformity with accounting principles generally accepted in the United States of America, the financial position of the Portage County District Library, Portage County as of December 31, 2006 and 2005, or their 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 of the Portage County District Library, Portage County, as of December 31, 2006 and 2005, and its combined cash receipts and disbursements and reserve for encumbrances for the years then ended on the basis of accounting Note 1 describes.

The Library has not presented Management's Discussion and Analysis, which accounting principles generally accepted in the United States of America has determined is necessary to supplement, although not required to be part of, the financial statements.

In accordance with *Government Auditing Standards*, we have also issued our report dated August 29, 2007, 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 and compliance and the results of that testing. That report is an integral part of an audit performed in accordance with *Governmental Auditing Standards*. You should read it in conjunction with this report in assessing the results of our audit.

KNOX & KNOX

Orrville, Ohio
August 29, 2007

PORTAGE COUNTY DISTRICT LIBRARY
PORTAGE 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

	Governmental Fund Types			Totals (Memorandum Only)
	General	Special Revenue	Capital Projects	
CASH RECEIPTS:				
Library and Local Government Support	\$2,560,704			\$2,560,704
Intergovernmental	3,407			3,407
Patron Fines and Fees	42,554			42,554
Services Provided to Other Entities	51,411			51,411
Contributions, Gifts and Donations	3,828			3,828
Earnings on Investments	56,586	\$4,707	\$2,354	63,647
Miscellaneous	54,335			54,335
	<u>2,772,825</u>	<u>4,707</u>	<u>2,354</u>	<u>2,779,886</u>
Total Cash Receipts				
CASH DISBURSEMENTS:				
Current:				
Salaries	1,454,400			1,454,400
Employee Fringe Benefits	457,629			457,629
Purchased and Contracted Services	306,504		15,311	321,815
Library Materials and Information	412,483			412,483
Supplies	57,220			57,220
Other Objects	7,818			7,818
Capital Outlay	41,287		56,417	97,704
	<u>2,737,341</u>	<u>71,728</u>	<u>2,809,069</u>	
Total Cash Disbursements				
Total Receipts Over/(Under) Disbursements	<u>35,484</u>	<u>4,707</u>	<u>(69,374)</u>	<u>(29,183)</u>
OTHER FINANCING RECEIPTS AND (DISBURSEMENTS)				
Transfers-In		7,870	56,814	64,684
Transfers-Out	(64,684)			(64,684)
	<u>(64,684)</u>	<u>7,870</u>	<u>56,814</u>	<u>(64,684)</u>
Total Other Financing Receipts (Disbursements)				
Excess of Cash Receipts and other Financing Receipts Over/(Under) Cash Disbursements and Other Financing Disbursements	(29,200)	12,577	(12,560)	(29,183)
Fund Cash Balances, January 1	<u>556,669</u>	<u>269,231</u>	<u>458,298</u>	<u>1,284,198</u>
FUND CASH BALANCES, DECEMBER 31	<u>\$527,469</u>	<u>\$281,808</u>	<u>\$445,738</u>	<u>\$1,255,015</u>

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

PORTAGE COUNTY DISTRICT LIBRARY
PORTAGE COUNTY

COMBINED STATEMENT OF CASH RECEIPTS, CASH DISBURSEMENTS,
AND CHANGES IN FUND CASH BALANCES – ALL AGENCY FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2006

	Agency
OPERATING CASH RECEIPTS	
Library and Local Government Support	\$218,925
Earnings on Investments	6,669
Miscellaneous	8,555
Total Operating Cash Receipts	234,149
OPERATING CASH DISBURSEMENTS	
Current:	
Salaries	3,239
Employee Fringe Benefits	587
Purchased and Contracted Services	113,534
Library Materials and Information	62,651
Supplies	2,740
Other Objects	70
Capital Outlay	4,310
Total Operating Cash Disbursements	187,131
Operating Income	47,018
Fund Cash Balances, January 1	188,493
FUND CASH BALANCES, DECEMBER 31	\$235,511

PORTAGE COUNTY DISTRICT LIBRARY
PORTAGE 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>			Totals (Memorandum Only)
	<u>General</u>	<u>Special Revenue</u>	<u>Capital Projects</u>	
CASH RECEIPTS:				
Library and Local Government Support	\$2,560,704			\$2,560,704
Patron Fines and Fees	43,691			43,691
Services Provided to Other Entities	36,878			36,878
Contributions, Gifts and Donations	13,025	\$250		13,275
Earnings on Investments	33,200	3,000	\$1,500	37,700
Miscellaneous	62,260			62,260
Total Cash Receipts	<u>2,749,758</u>	<u>3,250</u>	<u>1,500</u>	<u>2,754,508</u>
CASH DISBURSEMENTS:				
Current:				
Salaries	1,433,691			1,433,691
Employee Fringe Benefits	477,700			477,700
Purchased and Contracted Services	291,235		10,000	301,235
Library Materials and Information	393,200			393,200
Supplies	57,590			57,590
Other Objects	8,138			8,138
Capital Outlay	52,793	30,650	5,946	89,389
Total Cash Disbursements	<u>2,714,347</u>	<u>30,650</u>	<u>15,946</u>	<u>2,760,943</u>
Total Receipts Over/(Under) Disbursements	<u>35,411</u>	<u>(27,400)</u>	<u>(14,446)</u>	<u>(6,435)</u>
OTHER FINANCING RECEIPTS AND (DISBURSEMENTS)				
Transfers-In		4,806	30,322	35,128
Transfers-Out	(35,128)			(35,128)
Total Other Financing Receipts (Disbursements)	<u>(35,128)</u>	<u>4,806</u>	<u>30,322</u>	
Excess of Cash Receipts and other Financing Receipts Over/(Under) Cash Disbursements and Other Financing Disbursements	283	(22,594)	15,876	(6,435)
Fund Cash Balances, January 1	<u>556,386</u>	<u>291,825</u>	<u>442,422</u>	<u>1,290,633</u>
FUND CASH BALANCES, DECEMBER 31	<u>\$556,669</u>	<u>\$269,231</u>	<u>\$458,298</u>	<u>\$1,284,198</u>

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

PORTAGE COUNTY DISTRICT LIBRARY
PORTAGE COUNTY

COMBINED STATEMENT OF CASH RECEIPTS, CASH DISBURSEMENTS,
AND CHANGES IN FUND CASH BALANCES – ALL AGENCY FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2005

	Agency
OPERATING CASH RECEIPTS	
Library and Local Government Support	\$218,925
Earnings on Investments	4,827
Miscellaneous	3,042
Total Operating Cash Receipts	226,794
OPERATING CASH DISBURSEMENTS	
Current:	
Salaries	2,867
Employee Fringe Benefits	539
Purchased and Contracted Services	99,618
Library Materials and Information	64,189
Supplies	2,371
Other Objects	60,070
Capital Outlay	9,019
Total Operating Cash Disbursements	238,673
Operating Income	(11,879)
Fund Cash Balances, January 1	200,372
FUND CASH BALANCES, DECEMBER 31	\$188,493

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

PORTAGE COUNTY DISTRICT LIBRARY
PORTAGE COUNTY

NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2006 AND 2005

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. Description of the Entity

The Portage County District Library, Portage County, Ohio (the Library) is a body corporate and politic established to exercise the rights and privileges conveyed to it by the constitution and laws of the State of Ohio. The Library is a county district public library established pursuant to Section 3375.19 of the Ohio Revised Code.

The Library is directed by a seven-member Board of Trustees, four who are appointed by the Portage County Commissioners and three who are appointed by the Portage County Common Pleas Court. The Library provides the community with various educational and literary resources.

Located in Garrettsville, Ohio, the Library is the main office and administrative headquarters for the following branch libraries: Aurora Public Library, Streetsboro Library, Randolph Library, Windham Library, and Brimfield Library. The Library also operates a bookmobile as a way to offer library services to the public in an accessible manner.

The Library is associated with the Portage Library Consortium, which was formed in 1990 by an agreement between the Portage County District Library, Kent Free Library, and Reed Memorial Library and is defined as a jointly governed organization. (See Note 7). The Library acts as the fiscal agent for the consortium.

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 prescribed or permitted by the Auditor of State. This accounting basis is similar to the cash receipts and disbursements basis. Receipts are recognized when received in cash rather than when earned, and disbursements are recognized 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 prescribed or permitted by the Auditor of State.

C. Cash and Investments

The Library's accounting basis includes investments as assets. Accordingly, the Library does not record investment purchases as disbursements or invest 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. Money market mutual funds (including STAR Ohio) are recorded at share values the mutual fund reports.

PORTAGE COUNTY DISTRICT LIBRARY
PORTAGE COUNTY

NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2006 AND 2005

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 is the general operating fund. It is used to account for all financial resources except those to be accounted for in another fund.

2. Special Revenue Funds

These funds are used to account for proceeds from specific sources (other than from trusts or for capital projects) that are restricted to expenditure for specific purposes.

Mildred Chang Memorial Fund – This fund accounts for the bequest by Ms. Chang to be used for capital improvements of the Windham Branch only.

Vehicle Replacement Fund - This fund is used to accumulate resources for the repair and replacement of Library vehicles.

3. 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:

Garrettsville Building Fund - This fund is used to account for capital improvements and repairs of the Garrettsville Branch building.

Branch Improvement Fund - This fund is used to account for the capital improvements of various Library branches other than the Garrettsville building.

Portage County District Library Automated Circulation System Fund - This fund is used to account for computer purchases and automation at the library.

4. Fiduciary Funds (Agency Funds)

Funds for which the Library is acting in an agency capacity are classified as agency funds. The Library had the following significant fiduciary funds:

The Library acts as the fiscal agent for the Portage Library Consortium (PLC) and uses a PLC General Fund and a PLC Circulation Fund.

PORTAGE COUNTY DISTRICT LIBRARY
PORTAGE COUNTY

NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2006 AND 2005

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

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 and function level of control

A summary of 2006 and 2005 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 an 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.

	2,006	2,005
Demand deposits	\$896,102	\$889,885
Certificates of deposit	350,000	350,000
Total deposits	1,246,102	1,239,885
STAR Ohio	244,424	232,806
Total deposits and investments	\$1,490,526	\$1,472,691

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

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

PORTAGE COUNTY DISTRICT LIBRARY
PORTAGE COUNTY

NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2006 AND 2005

3. BUDGETARY ACTIVITY

Budgetary activity for the years ended December 31, 2006 and 2005 follows:

<u>Fund Type</u>	<u>2006 Budgeted vs. Actual Receipts</u>		
	<u>Budgeted Receipts</u>	<u>Actual Receipts</u>	<u>Variance</u>
General	\$2,692,704	\$2,772,825	\$80,121
Special Revenue		12,577	12,577
Capital Projects		59,168	59,168
Agency	<u>223,425</u>	<u>234,149</u>	<u>10,724</u>
Total	<u>\$2,916,129</u>	<u>\$3,078,719</u>	<u>\$162,590</u>

<u>Fund Type</u>	<u>2006 Budgeted vs. Actual Budgetary Expenditures</u>		
	<u>Appropriation Authority</u>	<u>Budgetary Expenditures</u>	<u>Variance</u>
General	\$3,249,374	\$2,802,025	\$447,349
Special Revenue	269,230		269,230
Capital Projects	458,298	71,728	386,570
Agency	<u>411,729</u>	<u>187,131</u>	<u>224,598</u>
Total	<u>\$4,388,631</u>	<u>\$3,060,884</u>	<u>\$1,327,747</u>

<u>Fund Type</u>	<u>2005 Budgeted vs. Actual Receipts</u>		
	<u>Budgeted Receipts</u>	<u>Actual Receipts</u>	<u>Variance</u>
General	\$2,688,704	\$2,749,758	\$61,054
Special Revenue		8,056	8,056
Capital Projects		31,822	31,822
Agency	<u>222,925</u>	<u>226,794</u>	<u>3,869</u>
Total	<u>\$2,911,629</u>	<u>\$3,016,430</u>	<u>\$104,801</u>

<u>Fund Type</u>	<u>2005 Budgeted vs. Actual Budgetary Expenditures</u>		
	<u>Appropriation Authority</u>	<u>Budgetary Expenditures</u>	<u>Variance</u>
General	\$3,245,091	\$2,749,475	\$495,616
Special Revenue	291,824	30,650	261,174
Capital Projects	442,422	15,946	426,476
Agency	<u>423,108</u>	<u>238,673</u>	<u>184,435</u>
Total	<u>\$4,402,445</u>	<u>\$3,034,744</u>	<u>\$1,367,701</u>

PORTAGE COUNTY DISTRICT LIBRARY
PORTAGE COUNTY

NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2006 AND 2005

4. GRANTS-IN-AID

The primary source 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.

5. RETIREMENT SYSTEM

The Library's employees belong to the Ohio Public Employees Retirement System (OPERS). OPERS is a cost-sharing, multiple-employer plan. The plan provides retirement benefits, including post-retirement healthcare, and survivor and disability benefits to participants as prescribed by the Ohio Revised Code.

Contribution rates are also prescribed by the Ohio Revised Code. For 2006 and 2005, members contributed 9.0% and 8.5% of their gross salaries, respectively. The Library contributed an amount equal to 13.7% (2006) and 13.55% (2005) of participants' gross salaries. The Library has paid all contributions required through December 31, 2006.

6. RISK MANAGEMENT

Commercial Insurance

The Library has obtained commercial insurance for the following risks:

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

The Library also provides health insurance and dental and vision coverage to full-time employees through a private carrier.

7. JOINTLY GOVERNED ORGANIZATION

The Portage Library Consortium (PLC) authorized under Ohio Revised Code Section 3375.403 consists of the Portage County District, Kent Free Library, and Reed Memorial libraries. The purpose of the consortium is to provide better services at reduced costs to each member through collective efforts and resource sharing. The PLC is governed by a Council comprised of two trustees from each member library. Member libraries are entitled to a single vote. Council controls the budget and all financial concerns. The three libraries allocate 1.3% of State Library and Local Government Support Fund (LLGSF) for a total of 3.9% allocation of revenue. The Portage County District Library acts as the fiscal agent for the consortium.

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KNOX & KNOX

Accountants and Consultants

INDEPENDENT ACCOUNTANTS' REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS REQUIRED BY GOVERNMENT AUDITING STANDARDS

Portage County District Library
Portage County
10482 South Street
Garrettsville, Ohio 44231

To the Board of Trustees:

We have audited the accompanying financial statements of the Portage County District Library, Portage County, Ohio (the Library), as of and for the years ended December 31, 2006 and 2005, and have issued our report thereon dated August 29, 2007, wherein we noted the Library followed accounting practices the Auditor of State permits 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 *Government Auditing Standards*, issued by the Comptroller General of the United States.

Internal Control Over Financial Reporting

In planning and performing our audits, 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 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 obtaining reasonable assurance 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 that are required to be reported under *Government Auditing Standards*.

We intend this report solely for the information and use of the audit committee, management, and the Board of Trustees. We intend it for no one other than these specified parties.

KNOX & KNOX

Orrville, Ohio
August 29, 2007



Mary Taylor, CPA
Auditor of State

PORTAGE COUNTY DISTRICT LIBRARY

PORTAGE 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
NOVEMBER 8, 2007**