

**PORTAGE COUNTY DISTRICT LIBRARY  
PORTAGE COUNTY**

**REGULAR AUDIT**

**FOR THE YEARS ENDED DECEMBER 31, 2010-2009**





# Dave Yost • 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, prepared by Escott & Company, LLC, for the audit period January 1, 2009 through December 31, 2010. 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.

A handwritten signature in black ink that reads "Dave Yost".

Dave Yost  
Auditor of State

May 5, 2011

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**PORTAGE COUNTY DISTRICT LIBRARY  
PORTAGE COUNTY**

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# ESCOTT & COMPANY

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RICHARD J. TINKER, CPA  
AL STEFANOV, CPA

## INDEPENDENT ACCOUNTANTS' REPORT

JAMES A. TINKER, CPA

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, (the Library) as of and for the years ended December 31, 2010 and 2009. 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.

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, 2010 and 2009 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, 2010 and 2009, 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 of the Portage County District Library, Portage County, as of December 31, 2010 and 2009, and its combined cash receipts and disbursements for the years then ended on the accounting basis Note 1 describes.

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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 March 25, 2011 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.

*Excatt & Company LLC*

March 25, 2011



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, 2010

	Governmental Fund Types			Totals (Memorandum Only)
	General	Special Revenue	Capital Projects	
<b>Cash Receipts:</b>				
Library and Local Government Support	\$ 1,945,547	\$ -	\$ -	\$ 1,945,547
Patron Fines and Fees	39,909	-	-	39,909
Services Provided to Other Entities	38,740	-	-	38,740
Contributions, Gifts and Donations	38,294	-	-	38,294
Earnings on Investments	10,265	-	-	10,265
Miscellaneous	16,997	-	-	16,997
<b>Total Cash Receipts</b>	<b>2,089,752</b>	<b>-</b>	<b>-</b>	<b>2,089,752</b>
<b>Cash Disbursements:</b>				
Current:				
Salaries	1,150,351	-	-	1,150,351
Employee Fringe Benefits	373,747	-	-	373,747
Purchased and Contractual Services	239,691	-	2,778	242,469
Library Materials and Information	139,987	1,493	-	141,480
Supplies	28,352	-	283	28,635
Other	16,012	-	-	16,012
Capital Outlay	26,315	-	14,373	40,688
<b>Total Cash Disbursements</b>	<b>1,974,455</b>	<b>1,493</b>	<b>17,434</b>	<b>1,993,382</b>
<b>Total Receipts Over/(Under) Disbursements</b>	<b>115,297</b>	<b>(1,493)</b>	<b>(17,434)</b>	<b>96,370</b>
<b>Other Financing Receipts / (Disbursements):</b>				
Transfers-In	-	1,892	4,637	6,529
Transfers-Out	(6,529)	-	-	(6,529)
<b>Total Other Financing Receipts / (Disbursements)</b>	<b>(6,529)</b>	<b>1,892</b>	<b>4,637</b>	<b>-</b>
<b>Excess of Cash Receipts and Other Financing Receipts Over/(Under) Cash Disbursements and Other Financing Disbursements</b>	<b>108,768</b>	<b>399</b>	<b>(12,797)</b>	<b>96,370</b>
<b>Fund Cash Balances, January 1</b>	<b>248,015</b>	<b>183,201</b>	<b>454,657</b>	<b>885,873</b>
<b>Fund Cash Balances, December 31</b>	<b>\$ 356,783</b>	<b>\$ 183,600</b>	<b>\$ 441,860</b>	<b>\$ 982,243</b>

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, 2010**

	<u>Agency</u>
<b>Operating Cash Receipts:</b>	
Library and Local Government Support	\$166,332
Patron Fines and Fees	931
Earnings on Investments	1,212
Miscellaneous	<u>7,204</u>
Total Operating Cash Receipts	<u>175,679</u>
<b>Operating Cash Disbursements:</b>	
Current:	
Salaries	10,898
Employee Fringe Benefits	2,153
Purchased and Contracted Services	160,636
Library Materials and Information	53,824
Supplies	1,900
Other Objects	101
Capital Outlay	<u>2,648</u>
Total Operating Cash Disbursements	<u>232,160</u>
Operating Income/(Loss)	(56,481)
Fund Cash Balances, January 1	<u>133,230</u>
<b>Fund Cash Balances, December 31</b>	<b><u><u>\$76,749</u></u></b>

*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 GOVERNMENTAL FUND TYPES**  
**FOR THE YEAR ENDED DECEMBER 31, 2009**

	<u>Governmental Fund Types</u>			<u>Totals (Memorandum Only)</u>
	<u>General</u>	<u>Special Revenue</u>	<u>Capital Projects</u>	
<b>Cash Receipts:</b>				
Library and Local Government Support	\$ 2,080,593	\$ -	\$ -	\$ 2,080,593
Patron Fines and Fees	44,798	-	-	44,798
Services Provided to Other Entities	38,730	-	-	38,730
Contributions, Gifts and Donations	18,395	-	-	18,395
Earnings on Investments	13,779	1,277	639	15,695
Miscellaneous	32,149	-	-	32,149
<b>Total Cash Receipts</b>	<u>2,228,444</u>	<u>1,277</u>	<u>639</u>	<u>2,230,360</u>
<b>Cash Disbursements:</b>				
Current:				
Salaries	1,426,348	-	-	1,426,348
Employee Fringe Benefits	435,297	-	-	435,297
Purchased and Contractual Services	264,232	-	1,916	266,148
Library Materials and Information	231,157	3,568	-	234,725
Supplies	30,783	-	-	30,783
Other	11,717	-	-	11,717
Capital Outlay	18,911	-	26,359	45,270
<b>Total Cash Disbursements</b>	<u>2,418,445</u>	<u>3,568</u>	<u>28,275</u>	<u>2,450,288</u>
<b>Total Receipts Over/(Under) Disbursements</b>	<u>(190,001)</u>	<u>(2,291)</u>	<u>(27,636)</u>	<u>(219,928)</u>
<b>Other Financing Receipts / (Disbursements):</b>				
Transfers-In	100,000	2,452	6,451	108,903
Transfers-Out	(8,903)	(100,000)	-	(108,903)
<b>Total Other Financing Receipts / (Disbursements)</b>	<u>91,097</u>	<u>(97,548)</u>	<u>6,451</u>	<u>-</u>
<b>Excess of Cash Receipts and Other Financing Receipts Over/(Under) Cash Disbursements and Other Financing Disbursements</b>	<u>(98,904)</u>	<u>(99,839)</u>	<u>(21,185)</u>	<u>(219,928)</u>
<b>Fund Cash Balances, January 1</b>	<u>346,919</u>	<u>283,040</u>	<u>475,842</u>	<u>1,105,801</u>
<b>Fund Cash Balances, December 31</b>	<u>\$ 248,015</u>	<u>\$ 183,201</u>	<u>\$ 454,657</u>	<u>\$ 885,873</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, 2009

	<u>Agency</u>
<b>Operating Cash Receipts:</b>	
Library and Local Government Support	\$177,048
Patron Fees and Fines	381
Earnings on Investments	385
Miscellaneous	<u>2,725</u>
Total Operating Cash Receipts	<u>180,539</u>
<b>Operating Cash Disbursements:</b>	
Current:	
Salaries	11,179
Employee Fringe Benefits	2,118
Purchased and Contracted Services	112,658
Library Materials and Information	65,253
Supplies	3,587
Other Objects	90
Capital Outlay	<u>5,123</u>
Total Operating Cash Disbursements	<u>200,008</u>
Operating Income/(Loss)	(19,469)
Fund Cash Balances, January 1	<u>152,699</u>
<b>Fund Cash Balances, December 31</b>	<b><u><u>\$133,230</u></u></b>

*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, 2010 AND 2009**

**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 Portage County District Library, Portage County, (the Library) as a body corporate and politic. 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 of whom are appointed by the Portage County Commissioners and three of whom are appointed by the Portage County Common Pleas Court. The Library provides the community with various educational and literary resources.

The library's main office and administrative headquarters are located in Garrettsville, Ohio, and there are also branch libraries at: Aurora Public Library, Streetsboro Library, Randolph Library, Windham Library, and Brimfield Library.

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. 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. Deposits 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.

The Library values certificates of deposits at cost. Money market mutual funds (including STAR Ohio) are recorded at share values the mutual funds report.

**PORTAGE COUNTY DISTRICT LIBRARY  
PORTAGE COUNTY  
NOTES TO THE FINANCIAL STATEMENTS -Continued  
DECEMBER 31, 2010 AND 2009**

**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 significant Special Revenue Funds:

*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 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 -Continued  
 DECEMBER 31, 2010 AND 2009**

**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 2010 and 2009 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 Deposits and Investments**

The Library maintains a deposit and investments pool all funds use. The Ohio Revised Code prescribes allowable deposits and investments. The carrying amount of deposits and investments at December 31 was as follows:

	<u>2010</u>	<u>2009</u>
Demand deposits	\$990,406	\$550,603
Certificates of deposit	0	150,000
Total deposits	<u>990,406</u>	<u>700,603</u>
STAR Ohio	68,586	318,500
Total deposits and investments	<u><u>\$1,058,992</u></u>	<u><u>\$1,019,103</u></u>

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

**Investments:** Investments in STAR Ohio and mutual funds are not evidenced by securities that exist in physical or book-entry form.

PORTAGE COUNTY DISTRICT LIBRARY  
 PORTAGE COUNTY  
 NOTES TO THE FINANCIAL STATEMENTS -Continued  
 DECEMBER 31, 2010 AND 2009

3. Budgetary Activity

Budgetary activity for the years ending December 31, 2010 and 2009 follows:

2010 Budgeted vs. Actual Receipts			
Fund Type	Budgeted Receipts	Actual Receipts	Variance
General	\$2,049,253	\$2,089,752	\$40,499
Special Revenue	0	1,892	1,892
Capital Projects	0	4,637	4,637
Agency	181,946	175,679	(6,267)
Total	<u>\$2,231,199</u>	<u>\$2,271,960</u>	<u>\$40,761</u>

2010 Budgeted vs. Actual Budgetary Basis Expenditures			
Fund Type	Appropriation Authority	Budgetary Expenditures	Variance
General	\$2,297,273	\$1,980,984	\$316,289
Special Revenue	183,199	1,493	181,706
Capital Projects	454,657	17,434	437,223
Agency	314,986	232,160	82,826
Total	<u>\$3,250,115</u>	<u>\$2,232,071</u>	<u>\$1,018,044</u>

2009 Budgeted vs. Actual Receipts			
Fund Type	Budgeted Receipts	Actual Receipts	Variance
General	\$2,327,023	\$2,328,444	\$1,421
Special Revenue	0	3,729	3,729
Capital Projects	0	7,090	7,090
Agency	181,261	180,539	(722)
Total	<u>\$2,508,284</u>	<u>\$2,519,802</u>	<u>\$11,518</u>

2009 Budgeted vs. Actual Budgetary Basis Expenditures			
Fund Type	Appropriation Authority	Budgetary Expenditures	Variance
General	\$2,673,945	\$2,427,348	\$246,597
Special Revenue	283,039	103,568	179,471
Capital Projects	475,842	28,275	447,567
Agency	333,771	200,008	133,763
Total	<u>\$3,766,597</u>	<u>\$2,759,199</u>	<u>\$1,007,398</u>



**PORTAGE COUNTY DISTRICT LIBRARY  
PORTAGE COUNTY  
NOTES TO THE FINANCIAL STATEMENTS -Continued  
DECEMBER 31, 2010 AND 2009**

**4. Grants-in-aid**

The primary source of revenue for Ohio public libraries is the Public Library Fund (PLF). The State allocates PLF to each county based on the total tax revenue credited to the State's general revenue fund during the preceding month. The County Budget Commission bases the amount for distribution on the needs of such library for the construction of new library buildings, parts of buildings, improvements, operation, maintenance, or other expenses. The County Budget Commission cannot reduce its allocation of these funds to the Library based on any additional revenues the Library receives. The County Libraries have agreed to the following allocation of these funds. Portage County District Library 46.67%, Kent Free Library 29.67%, Reed Memorial Library 19.67% and Portage Library Consortium 3.99%.

**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 Ohio Revised Code prescribes this plan's benefits, which include postretirement healthcare and survivor and disability benefits.

The Ohio Revised Code also prescribes contribution rates. For 2010 and 2009, OPERS members contributed 10%, respectively, of their gross salaries and the Library contributed an amount equaling 14%, respectively, of participants' gross salaries.

The Library has paid all contributions required through December 31, 2010.

**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 Library, 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 1.33% of the PLF for a total of 3.99% allocation of revenue. The Portage County District Library acts as the fiscal agent for the consortium.



# ESCOTT & COMPANY

Certified Public Accountants

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OHIO SOCIETY OF CERTIFIED  
PUBLIC ACCOUNTANTS

RICHARD J. TINKER, CPA  
AL STEFANOV, CPA

JAMES A. TINKER, CPA

## 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 financial statements of the Portage County District Library, Portage County, (the Library) as of and for the years ended December 31, 2010 and 2009, and have issued our report thereon dated March 25, 2011, 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 the Comptroller General of the United States' *Government Auditing Standards*.

### Internal Control Over Financial Reporting

In planning and performing our audit, we considered the Government's internal control over financial reporting as a basis for designing our audit procedures for the purpose of expressing our opinion on the financial statements, but not for the purpose of opining on the effectiveness of the Government's internal control over financial reporting. Accordingly, we have not opined on the effectiveness of the Government's internal control over financial reporting.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, when performing their assigned functions, to prevent, or detect and timely correct misstatements. A *material weakness* is a deficiency, or combination of internal control deficiencies resulting in more than a reasonable possibility that a material misstatement of the Library's financial statements will not be prevented, or detected and timely corrected.

Our consideration of internal control over financial reporting was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over financial reporting that might be deficiencies, 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.

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### Compliance and Other Matters

As part of reasonably assuring whether the Government'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 audit committee, management, and the Board of Trustees. We intend it for no one other than these specified parties.

*Ernst & Young LLP*

March 25, 2011





# Dave Yost • Auditor of State

**PORTAGE 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  
MAY 17, 2011**