



Dave Yost • Auditor of State



DEFIANCE PUBLIC LIBRARY  
DEFIANCE COUNTY

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# Dave Yost • Auditor of State

## INDEPENDENT AUDITOR'S REPORT

Defiance Public Library  
Defiance County  
320 Fort Street  
Defiance, Ohio 43512-2186

To the Board of Trustees:

### ***Report on the Financial Statements***

We have audited the accompanying financial statements of the cash balances, receipts and disbursements by fund type, and related notes of Defiance Public Library, Defiance County, Ohio (the Library) as of and for the years ended December 31, 2015 and 2014.

### ***Management's Responsibility for the Financial Statements***

Management is responsible for preparing and fairly presenting these financial statements in accordance with the financial reporting provisions Ohio Revised Code Section 117.38 and Ohio Administrative Code Section 117-2-03(D) permit; this responsibility includes designing, implementing and maintaining internal control relevant to preparing and fairly presenting financial statements free from material misstatement, whether due to fraud or error.

### ***Auditor's Responsibility***

Our responsibility is to opine on these financial statements based on our audit. We audited in accordance with auditing standards generally accepted in the United States of America and the financial audit standards in the Comptroller General of the United States' *Government Auditing Standards*. Those standards require us to plan and perform the audit to reasonably assure the financial statements are free from material misstatement.

An audit requires obtaining evidence about financial statement amounts and disclosures. The procedures selected depend on our judgment, including assessing the risks of material financial statement misstatement, whether due to fraud or error. In assessing those risks, we consider internal control relevant to the Library's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not to the extent needed to opine on the effectiveness of the Library's internal control. Accordingly, we express no opinion. An audit also includes evaluating the appropriateness of management's accounting policies and the reasonableness of their significant accounting estimates, as well as our evaluation of the overall financial statement presentation.

We believe the audit evidence we obtained is sufficient and appropriate to support our audit opinions.

### ***Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles***

As described in Note 1 of the financial statements, the Library prepared these financial statements using the accounting basis permitted by the financial reporting provisions of Ohio Revised Code Section 117.38

and Ohio Administrative Code Section 117-2-03(D), which is an accounting basis other than accounting principles generally accepted in the United States of America (GAAP), to satisfy these requirements.

Although the effects on the financial statements of the variances between the regulatory accounting basis and GAAP are not reasonably determinable, we presume they are material.

Though the Library does not intend these statements to conform to GAAP, auditing standards generally accepted in the United States of America require us to include an adverse opinion on GAAP. However, the adverse opinion does not imply the amounts reported are materially misstated under the accounting basis Ohio Revised Code Section 117.38 and Ohio Administrative Code Section 117-2-03(D) permit. Our opinion on this accounting basis is in the *Opinion on Regulatory Basis of Accounting* paragraph below.

***Adverse Opinion on U.S. Generally Accepted Accounting Principles***

In our opinion, because of the significance of the matter discussed in the *Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles* paragraph, the financial statements referred to above do not present fairly, in accordance with accounting principles generally accepted in the United States of America, the financial position of the Library as of December 31, 2015 and 2014, or changes in financial position thereof for the years then ended.

***Opinion on Regulatory Basis of Accounting***

In our opinion, the financial statements referred to above present fairly, in all material respects, the combined cash balances of the Defiance Public Library, Defiance County as of December 31, 2015 and 2014, and its combined cash receipts and disbursements for the years then ended in accordance with the financial reporting provisions Ohio Revised Code Section 117.38 and Ohio Administrative Code Section 117-2-03(D) permit, described in Note 1.

***Other Reporting Required by Government Auditing Standards***

In accordance with *Government Auditing Standards*, we have also issued our report dated December 14, 2016, 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. That report describes the scope of our internal control testing over financial reporting and compliance, and the results of that testing, and does not opine on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Library's internal control over financial reporting and compliance.



**Dave Yost**  
Auditor of State

Columbus, Ohio

December 14, 2016

**Defiance Public Library  
Defiance County**

Combined Statement of Receipts, Disbursements  
and Changes in Fund Balances (Cash Basis)  
All Governmental Fund Types  
For the Year Ended December 31, 2015

	General	Capital Projects	Totals (Memorandum Only)
<b>Cash Receipts</b>			
Property and Other Local Taxes	\$494,771		\$494,771
Public Library	1,239,012		1,239,012
Intergovernmental	62,661		62,661
E-Rate	31,153		31,153
Patron Fines and Fees	23,298		23,298
Contributions, Gifts and Donations	25,572	\$29,556	55,128
Earnings on Investments	2,422	1,172	3,594
Miscellaneous	2,321		2,321
<i>Total Cash Receipts</i>	<u>1,881,210</u>	<u>30,728</u>	<u>1,911,938</u>
<b>Cash Disbursements</b>			
Current:			
Library Services:			
Public Services and Programs	1,643,645		1,643,645
Support Services:			
Facilities Operation and Maintenance		29,305	29,305
Capital Outlay	53,718	130,050	183,768
<i>Total Cash Disbursements</i>	<u>1,697,363</u>	<u>159,355</u>	<u>1,856,718</u>
<i>Excess of Receipts Over (Under) Disbursements</i>	<u>183,847</u>	<u>(128,627)</u>	<u>55,220</u>
<b>Other Financing Receipts (Disbursements)</b>			
Transfers In		240,000	240,000
Transfers Out	(40,000)	(200,000)	(240,000)
<i>Total Other Financing Receipts (Disbursements)</i>	<u>(40,000)</u>	<u>40,000</u>	
<i>Net Change in Fund Cash Balances</i>	143,847	(88,627)	55,220
<i>Fund Cash Balances, January 1</i>	<u>1,340,936</u>	<u>760,963</u>	<u>2,101,899</u>
<b>Fund Cash Balances, December 31</b>			
Assigned	29,042	672,336	701,378
Unassigned	1,455,741		1,455,741
<i>Fund Cash Balances, December 31</i>	<u>\$1,484,783</u>	<u>\$672,336</u>	<u>\$2,157,119</u>

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

**Defiance Public Library  
Defiance County**

Combined Statement of Receipts, Disbursements  
and Changes in Fund Balances (Cash Basis)  
All Governmental Fund Types  
For the Year Ended December 31, 2014

	General	Capital Projects	Totals (Memorandum Only)
<b>Cash Receipts</b>			
Property and Other Local Taxes	\$469,403		\$469,403
Public Library	1,122,640		1,122,640
Intergovernmental	67,876		67,876
E-Rate	8,575		8,575
Patron Fines and Fees	23,172		23,172
Contributions, Gifts and Donations	2,757	\$11,500	14,257
Earnings on Investments	3,625	1,545	5,170
Miscellaneous	3,309		3,309
<i>Total Cash Receipts</i>	<u>1,701,357</u>	<u>13,045</u>	<u>1,714,402</u>
<b>Cash Disbursements</b>			
Current:			
Library Services:			
Public Services and Programs	1,520,521		1,520,521
Support Services:			
Facilities Operation and Maintenance		44,845	44,845
Capital Outlay	64,734	329,286	394,020
<i>Total Cash Disbursements</i>	<u>1,585,255</u>	<u>374,131</u>	<u>1,959,386</u>
<i>Excess of Receipts Over (Under) Disbursements</i>	<u>116,102</u>	<u>(361,086)</u>	<u>(244,984)</u>
<b>Other Financing Receipts (Disbursements)</b>			
Transfers In		240,000	240,000
Transfers Out	(240,000)		(240,000)
<i>Total Other Financing Receipts (Disbursements)</i>	<u>(240,000)</u>	<u>240,000</u>	
<i>Net Change in Fund Cash Balances</i>	(123,898)	(121,086)	(244,984)
<i>Fund Cash Balances, January 1</i>	<u>1,464,834</u>	<u>882,049</u>	<u>2,346,883</u>
<b>Fund Cash Balances, December 31</b>			
Assigned	32,301		32,301
Unassigned	1,308,635	760,963	2,069,598
<i>Fund Cash Balances, December 31</i>	<u>\$1,340,936</u>	<u>\$760,963</u>	<u>\$2,101,899</u>

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



**DEFIANCE PUBLIC LIBRARY  
DEFIANCE COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS  
DECEMBER 31, 2015 AND 2014**

**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 Defiance Public Library, Defiance County, (the Library) as a body corporate and politic. The Council of the City of Defiance appoints a seven-member Board of Trustees to govern the Library. 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 permitted by the financial reporting provisions of Ohio Revised Code Section 117.38 and Ohio Administrative Code Section 117-2-03(D). This basis is similar to the cash receipts and disbursements accounting basis. The Board 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 financial reporting provisions of Ohio Revised Code Section 117.38 and Ohio Administrative Code Section 117-2-03(D) permit.

**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 certificate of deposits at cost. Money market mutual funds (including STAR Ohio) are recorded at share value in the mutual fund report.

**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 and reports all financial resources not accounted for and reported in another fund.

**2. Capital Project Funds**

These funds account for and report financial resources that are restricted, committed, or assigned to expenditure for capital outlays, including the acquisition or construction of capital facilities and other capital assets. The Library had the following significant Capital Project Funds:

**DEFIANCE PUBLIC LIBRARY  
DEFIANCE COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS  
DECEMBER 31, 2015 AND 2014  
(Continued)**

*Building Improvement Fund* – This fund utilizes transfers from the General Fund and interest from Library bank accounts to make improvements to the buildings.

*Permanent Improvement Fund* – This fund utilizes transfers from the Building Improvement Fund and community donations to make improvements to the buildings.

**E. Budgetary Process**

The Board must annually approve appropriation measures and subsequent amendments. Encumbered appropriations are carried forward to the succeeding fiscal year and are not re-appropriated. Budgetary expenditures may not exceed appropriations at the fund, function, level of control.

A summary of 2015 and 2014 budgetary activity appears in Note 3.

**F. Fund Balance**

Fund balance is divided into five classifications based primarily on the extent to which the Library must observe constraints imposed upon the use of its governmental-fund resources. The classifications are as follows:

**1. Nonspendable**

The Library classifies assets as *nonspendable* when legally or contractually required to maintain the amounts intact.

**2. Restricted**

Fund balance is *restricted* when constraints placed on the use of resources are either externally imposed by creditors (such as through debt covenants), grantors, contributors, or laws or regulations of other governments; or is imposed by law through constitutional provisions.

**3. Committed**

Trustees can *commit* amounts via formal action (resolution). The Library must adhere to these commitments unless the Trustees amend the resolution. Committed fund balance also incorporates contractual obligations to the extent that existing resources in the fund have been specifically committed to satisfy contractual requirements.

**4. Assigned**

Assigned fund balances are intended for specific purposes but do not meet the criteria to be classified as *restricted* or *committed*. Governmental funds other than the general fund report all fund balances as *assigned* unless they are restricted or committed. In the general fund, *assigned* amounts represent intended uses established by Library Trustees or a Library official delegated that authority by resolution, or by State Statute.

**5. Unassigned**

**DEFIANCE PUBLIC LIBRARY  
DEFIANCE COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS  
DECEMBER 31, 2015 AND 2014  
(Continued)**

Unassigned fund balance is the residual classification for the general fund and includes amounts not included in the other classifications. In other governmental funds, the unassigned classification is used only to report a deficit balance.

The Library applies restricted resources first when expenditures are incurred for purposes for which either restricted or unrestricted (committed, assigned, and unassigned) amounts are available. Similarly, within unrestricted fund balance, committed amounts are reduced first followed by assigned, and then unassigned amounts when expenditures are incurred for purposes for which amounts in any of the unrestricted fund balance classifications could be used.

**G. 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.

**H. 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 Library had \$445 of change funds as of December 31, 2015 and 2014. The carrying amount of deposits and investments at December 31 was as follows:

	2015	2014
Demand deposits	\$976,405	\$821,798
Certificates of deposit	606,206	606,206
Total deposits	1,582,611	1,428,004
 STAR Ohio	 574,063	 673,450
Total deposits and investments	\$2,156,674	\$2,101,454

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

Investments in STAR Ohio are not evidenced by securities that exist in physical or book entry form.

**3. BUDGETARY ACTIVITY**

Budgetary activity for the years ending December 31, 2015 and 2014 follows:

**DEFIANCE PUBLIC LIBRARY  
DEFIANCE COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS  
DECEMBER 31, 2015 AND 2014  
(Continued)**

2015 Budgeted vs. Actual Receipts

Fund Type	Budgeted Receipts	Actual Receipts	Variance
General	\$1,769,579	\$1,881,210	\$111,631
Capital Projects	221,291	270,728	49,437
Total	<u>\$1,990,870</u>	<u>\$2,151,938</u>	<u>\$161,068</u>

2015 Budgeted vs. Actual Budgetary Basis Expenditures

Fund Type	Appropriation Authority	Budgetary Expenditures	Variance
General	\$1,826,147	\$1,766,221	\$59,926
Capital Projects	897,459	524,780	372,679
Total	<u>\$2,723,606</u>	<u>\$2,291,001</u>	<u>\$432,605</u>

2014 Budgeted vs. Actual Receipts

Fund Type	Budgeted Receipts	Actual Receipts	Variance
General	\$1,579,080	\$1,701,357	\$122,277
Capital Projects	260,250	253,045	(7,205)
Total	<u>\$1,839,330</u>	<u>\$1,954,402</u>	<u>\$115,072</u>

2015 Budgeted vs. Actual Budgetary Basis Expenditures

Fund Type	Appropriation Authority	Budgetary Expenditures	Variance
General	\$2,047,817	\$1,857,555	\$190,262
Capital Projects	955,550	408,290	547,260
Total	<u>\$3,003,367</u>	<u>\$2,265,845</u>	<u>\$737,522</u>

**4. GRANTS-IN-AID AND TAX RECEIPTS**

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. This method of distribution is called the "percentage of revenue" method. This method was not used for August 2011 through June 2013. During that 23 month period PLF received a designated percentage of the dollar amounts received by the fund during the corresponding month of the fiscal year 2011 "base-year" period. Effective July 2013 the statutory allocation method reverted to the "percentage of revenue" method for PLF distribution. The fund received an amount equal to a specified percentage of the amount of GRF tax revenue received during the previous month. Beginning with the July 2013 distribution the "statutory allocation method" was implemented. The calendar year 2013 entitlements were used in the computation as the basis of each county's allocation percentage. Those percentages were used through December 2013. In December 2013 the actual calendar year entitlement was computed. Any difference was adjusted evenly to the PLF distributions from January-June 2014. In calendar year 2014 the statutory entitlement computation method continued. Estimated entitlement figures were issued to County Auditors in July 2013, December 2013 and June 2014. The actual 2014 entitlements will be computed in December 2014. The difference between the estimate and actual

**DEFIANCE PUBLIC LIBRARY  
DEFIANCE COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS  
DECEMBER 31, 2015 AND 2014  
(Continued)**

will be adjusted evenly in the PLF distributions made from January-June 2015.

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 Department of Taxation, Division 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.

The County is responsible for assessing property, and for billing, collecting, and distributing all property taxes on behalf of the Library.

**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 2015 and 2014, OPERS members contributed 10%, of their gross salaries and the Library contributed an amount equaling 14%, of participants' gross salaries. The Library has paid all contributions required through December 31, 2015.

**6. RISK MANAGEMENT**

**Commercial Insurance**

The Library has obtained commercial insurance for the following risks:

- Comprehensive property and general liability;
- Vehicles;
- Errors and omissions; and
- National Flood Insurance.

**7. TRANSFERS**

In 2015 and 2014, the Library had transfers as follows:

**DEFIANCE PUBLIC LIBRARY  
DEFIANCE COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS  
DECEMBER 31, 2015 AND 2014  
(Continued)**

**FY 2015:**

	Transfers From:	Transfers To:
<b>General</b>	\$40,000	

**Capital Projects Fund**

Building and Repair Fund	200,000	
	\$240,000	

**Capital Projects Fund**

Building and Repair Fund		\$40,000
Permanent Improvement Fund		200,000
		\$240,000

**FY 2014:**

	Transfers From:	Transfers To:
<b>General</b>	\$240,000	

**Capital Projects Fund**

Building and Repair Fund		\$200,000
Permanent Improvement Fund		40,000
		\$240,000

Transfers are used to move receipts from the fund that statute or budget requires to collect them to the fund that statute or budget requires to expend them and to use unrestricted receipts collected in the General Fund to finance various programs accounted for in the other funds in accordance with budgetary authorizations.



# Dave Yost • Auditor of State

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

Defiance Public Library  
Defiance County  
320 Fort Street  
Defiance, Ohio 43512-2186

To the Board of Trustees:

We have audited, in accordance with auditing standards generally accepted in the United States and the Comptroller General of the United States' *Government Auditing Standards*, the financial statements of Defiance Public Library, Defiance County, Ohio (the Library) as of and for the years ended December 31, 2015 and 2014, and the related notes to the financial statements, and have issued our report thereon dated December 14, 2016.

### ***Internal Control Over Financial Reporting***

As part of our financial statement audit, we considered the Library's internal control over financial reporting (internal control) to determine the audit procedures appropriate in the circumstances to the extent necessary to support our opinions on the financial statements, but not to the extent necessary to opine on the effectiveness of the Library's internal control. Accordingly, we have not opined on it.

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 a reasonable possibility that internal control will not prevent or detect and timely correct a material misstatement of the Entity's financial statements. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all internal control deficiencies that might be material weaknesses or significant deficiencies. Therefore, unidentified material weaknesses or significant deficiencies may exist. We did identify a certain deficiency in internal control, described in the accompanying schedule of findings that we consider a material weakness. We consider finding 2015-001 to be a material weakness.

### ***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, opining 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*.

***Purpose of this Report***

This report only describes the scope of our internal control and compliance testing and our testing results, and does not opine on the effectiveness of the Entity's internal control or on compliance. This report is an integral part of an audit performed under *Government Auditing Standards* in considering the Library's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

A handwritten signature in black ink that reads "Dave Yost". The signature is written in a cursive style with a large, looping "D" and "Y".

**Dave Yost**  
Auditor of State

Columbus, Ohio

December 14, 2016



**DEFIANCE PUBLIC LIBRARY  
DEFIANCE COUNTY**

**SCHEDULE OF FINDINGS  
DECEMBER 31, 2015 AND 2014**

<b>FINDINGS RELATED TO THE FINANCIAL STATEMENT REQUIRED TO BE REPORTED IN ACCORDANCE WITH GAGAS</b>
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**FINDING NUMBER 2015-001**

**Material Weakness**

**Appropriations Exceed Estimated Resources**

Appropriations from each fund should not exceed the estimated revenue available for expenditure from each fund as certified by the budget commission in the certificate of estimated resources.

In 2015 and 2014, the Library's appropriations exceeded estimated resources in the Permanent Improvement fund at year end by \$21,555 and \$4,821 respectively.

Allowing total appropriations to exceed total available resources may result in deficit spending. The Fiscal Officer should regularly compare appropriations to the total available resources for expenditure from each fund and submit the necessary modifications to the Board for approval.

**Officials' Response:**

We did not receive a response from Officials to this finding.

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**DEFIANCE PUBLIC LIBRARY  
DEFIANCE COUNTY**

**SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS  
DECEMBER 31, 2015 AND 2014**

Finding Number	Finding Summary	Status	Additional Information
2013-001	Material weakness for GASB 54 fund balance classifications.	Partially corrected and reissued in the Management Letter.	Fiscal Officer has been working to improve classification of fund balances and will continue to implement GASB No. 54.

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# Dave Yost • Auditor of State

DEFIANCE PUBLIC LIBRARY

DEFIANCE 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  
JANUARY 10, 2017