

RODMAN PUBLIC LIBRARY

AUDIT REPORT

For the Years Ended December 31, 2003 & 2002

CHARLES E. HARRIS & ASSOCIATES, INC.
Certified Public Accountants



**Auditor of State
Betty Montgomery**

Board of Trustees
Rodman Public Library

We have reviewed the Independent Auditor's Report of Rodman Public Library, Stark County, prepared by Charles E. Harris & Associates, Inc. for the audit period January 1, 2002 through December 31, 2003. 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.

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. Rodman Public Library is responsible for compliance with these laws and regulations.

Betty Montgomery

BETTY MONTGOMERY
Auditor of State

July 6, 2004

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RODMAN PUBLIC LIBRARY
AUDIT REPORT
For the Years Ended December 31, 2003 & 2002

TABLE OF CONTENTS

<u>TITLE</u>	<u>PAGE</u>
Appointed Officials	ii
Administrative Personnel	iii
Index of Funds	iv
Report of Independent Accountants	1
Combined Statement of Cash, Investments and Fund Cash Balances - All Fund Types - As of December 31, 2003 & 2002	2
Combined Statement of Receipts, Disbursements, and Changes in Fund Cash Balances - All Governmental Fund Types - For the Years Ended December 31, 2003 & 2002	3-4
Combined Statement of Receipts, Disbursements and Changes in Fund Cash Balances - All Fiduciary Funds - For the Years Ended December 31, 2003 & 2002	5
Combined Statement of Disbursements and Encumbrances Compared With The Expenditure Authority - For The Years Ended December 31, 2003 & 2002	6
Notes to the Financial Statements	7-11
Report on Compliance and on Internal Control Over Financial Reporting Based on an Audit of Financial Statements Performed in Accordance with <i>Government Auditing Standards</i>	12-13
Status of Prior Audit's Citations and Recommendations	14

RODMAN PUBLIC LIBRARY
AUDIT REPORT
For the Years Ended December 31, 2003 & 2002

APPOINTED OFFICIALS

<u>APPOINTED OFFICIALS</u>	<u>TITLE</u>	<u>TERM OF OFFICE</u>
Thomas P. Moushey	President	1/01/97 to 12/31/03
Thomas N. Harper	Vice-President	1/01/01 to 12/31/07
Esmond E. Fogle	Board Member	1/01/00 to 12/31/06
Timothy W. McLeod	Board Member	3/28/99 to 12/31/04
Patricia C. Matthews	Board Member	1/01/03 to 12/31/09
John F. Peters	Board Member	1/01/99 to 12/31/05
Jodene Hardy	Board member	1/01/02 to 12/31/08

Statutory Legal Counsel :

John D. Ferro
Stark County Prosecutor
110 Central Plaza South
Canton, Ohio 44702

RODMAN PUBLIC LIBRARY
AUDIT REPORT
For the Years Ended December 31, 2003 & 2002

ADMINISTRATIVE PERSONNEL

<u>TITLE</u>	<u>TERM OF OFFICE OR CONTRACT PERIOD</u>	<u>SURETY</u>	<u>AMOUNT</u>
<u>Clerk-Treasurer:</u>			
Harriet Clem	Organizational Meeting 2002 to Organizational Meeting 2004	(A)	\$ 25,000
<u>Deputy Treasurer:</u>			
Marilyn Bower	Organizational Meeting 2002 to Organizational Meeting 2004	(A)	\$ 25,000

Address:
215 E. Broadway Street
Alliance, Ohio 44601

(A) Insurance Company of North America

RODMAN PUBLIC LIBRARY
AUDIT REPORT
For the Years Ended December 31, 2003 & 2002

INDEX OF FUNDS

GOVERNMENTAL FUND TYPES:

General Fund:

General Fund

Capital Projects Funds:

Permanent Improvement Fund
Building and Repair Fund

FIDUCIARY FUND TYPE:

Non-Expendable Trust Fund:

Endowment Fund

Charles E. Harris & Associates, Inc.
Certified Public Accountants

Rockefeller Building
614 W Superior Ave Ste 1242
Cleveland OH 44113-1306
Office phone - (216) 575-1630
Fax - (216) 436-2411

REPORT OF INDEPENDENT ACCOUNTANTS

**Board of Library Trustees
Rodman Public Library
Alliance, Ohio**

We have audited the accompanying financial statements of the Rodman Public Library (the Library), as of and for the years ended December 31, 2003 and 2002, as listed in the table of contents. 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 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 discussed in Note 1, the Library prepares its financial statements on a basis of accounting prescribed or permitted by the Auditor of State, which is a comprehensive basis of accounting other than generally accepted accounting principles.

In our opinion, the financial statements referred to above present fairly, in all material respects, the combined cash, investments and fund cash balances of the Library, for the years ended December 31, 2003 and 2002, and the combined receipts, disbursements, and changes in fund cash balances and combined statement of disbursements and encumbrances compared with expenditure authority for the years then ended in conformity with the basis of accounting described in Note 1.

In accordance with *Government Auditing Standards*, we have also issued a report dated June 10, 2004 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 grants. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* and should be read in conjunction with this report in considering the results of our audit.

This report is intended solely for the information and use of management, and other officials authorized to receive this report under Section 117.26, Ohio Revised Code and is not intended to be and should not be used by anyone other than these specified parties.

Charles E. Harris & Associates, Inc.
June 10, 2004

RODMAN PUBLIC LIBRARY
COMBINED STATEMENT OF CASH, INVESTMENTS AND FUND
CASH BALANCES - All Fund Types
As of December 31, 2003 & 2002

	2003 Balance	2002 Balance
Cash and Cash Equivalents	\$ 1,429,680	\$ 685,542
Investments	1,746,377	2,379,487
Total (Memorandum Only)	\$ 3,176,057	\$ 3,065,029

Cash Balances by Fund Class

Governmental Fund Types:

General Fund	\$ 199,608	\$ 174,314
Capital Project Funds	2,872,782	2,784,584

Fiduciary Fund Type:

Non-Expendable Trust Fund	103,667	106,131
Total (Memorandum Only)	\$ 3,176,057	\$ 3,065,029

See accompanying Notes to the Financial Statements.

RODMAN PUBLIC LIBRARY
COMBINED STATEMENT OF RECEIPTS, DISBURSEMENTS, AND
CHANGES IN FUND CASH BALANCES
All Governmental Fund Types
For the Year Ended December 31, 2002

	<u>General Fund</u>	<u>Capital Projects Funds</u>	<u>Total Memorandum Only</u>
Receipts:			
Taxes	\$ 1,851,300	-	\$ 1,851,300
Fines and Fees	39,099	-	39,099
Interest	6,454	\$ 123,113	129,567
Contributions, Gifts and Donations	10,727	-	10,727
Miscellaneous Revenue	<u>1,720</u>	<u>-</u>	<u>1,720</u>
Total Receipts	1,909,300	123,113	2,032,413
Disbursements:			
Personal Services	1,200,391	-	1,200,391
Supplies	50,268	-	50,268
Contractual Services	258,230	-	258,230
Materials	390,922	-	390,922
Capital Outlay	18,940	280,526	299,466
Miscellaneous	<u>6,084</u>	<u>-</u>	<u>6,084</u>
Total Disbursements	1,924,835	280,526	2,205,361
Total Receipts Over/(Under)			
Disbursements	(15,535)	(157,413)	(172,948)
Other Financing Sources (Uses):			
Operating Transfers-In	-	107,069	107,069
Operating Transfers-Out	(107,069)	-	(107,069)
Total Other Financing Sources (Uses)	<u>(107,069)</u>	<u>107,069</u>	<u>-</u>
Total Receipts and Other Sources			
Over Disbursements and			
Other Uses	(122,604)	(50,344)	(172,948)
Fund Balance January 1, 2002	<u>296,918</u>	<u>2,834,928</u>	<u>3,131,846</u>
Fund Balance December 31, 2002	<u>\$ 174,314</u>	<u>\$ 2,784,584</u>	<u>\$ 2,958,898</u>

See accompanying Notes to the Financial Statements.

RODMAN PUBLIC LIBRARY
COMBINED STATEMENT OF RECEIPTS, DISBURSEMENTS, AND
CHANGES IN FUND CASH BALANCES
All Governmental Fund Types
For the Year Ended December 31, 2003

	<u>General Fund</u>	<u>Capital Projects Funds</u>	<u>Total Memorandum Only</u>
Receipts:			
Taxes	\$ 1,798,809	-	\$ 1,798,809
Fines and Fees	39,007	-	39,007
Interest	3,736	\$ 97,146	100,882
Contributions, Gifts and Donations	5,968	-	5,968
Miscellaneous Revenue	5,648	-	5,648
Total Receipts	1,853,168	97,146	1,950,314
Disbursements:			
Personal Services	1,097,425	-	1,097,425
Supplies	49,476	-	49,476
Contractual Services	233,252	-	233,252
Materials	411,045	-	411,045
Capital Outlay	30,899	8,948	39,847
Miscellaneous	5,777	-	5,777
Total Disbursements	1,827,874	8,948	1,836,822
Total Receipts Over/(Under)			
Disbursements	25,294	88,198	113,492
Fund Balance January 1, 2003	<u>174,314</u>	<u>2,784,584</u>	<u>2,958,898</u>
Fund Balance December 31, 2003	<u>\$ 199,608</u>	<u>\$ 2,872,782</u>	<u>\$ 3,072,390</u>

See accompanying Notes to the Financial Statements.

RODMAN PUBLIC LIBRARY
COMBINED STATEMENT OF RECEIPTS, DISBURSEMENTS, AND
CHANGES IN FUND CASH BALANCES
Cash Balances - All Fiduciary Funds Types
For the Years Ended December 31, 2003 & 2002

<u>Non-Expendable Trust</u>	<u>2003</u>	<u>2002</u>
Operating Cash Receipts	\$ 3,345	\$ 5,478
Operating Cash Disbursements	<u>5,809</u>	<u>5,009</u>
Net Receipts Over Disbursements	(2,464)	469
Fund Balance January 1,	<u>106,131</u>	<u>105,662</u>
Fund Balance December 31,	<u>\$ 103,667</u>	<u>\$ 106,131</u>

See accompanying Notes to the Financial Statements.

RODMAN PUBLIC LIBRARY

COMBINED STATEMENT OF DISBURSEMENTS AND ENCUMBRANCES
 COMPARED WITH EXPENDITURE AUTHORITY
 For the Years Ended December 31, 2003 and 2002

<u>Fund Types/Funds</u>	<u>Prior Year Carryover Appropriations</u>	<u>2002 Appropriations</u>	<u>Total</u>	<u>Actual 2002 Disbursements</u>	<u>Encumbrances Outstanding at 12/31/02</u>	<u>Total</u>	<u>Variance Favorable/ (Unfavorable)</u>
Governmental:							
General	\$ 206,918	\$ 1,992,391	\$ 2,199,309	\$ 2,031,904	\$ 163,837	\$ 2,195,741	\$ 3,568
Capital Projects	-	2,898,713	2,898,713	280,526	1,300	281,826	2,616,887
Fiduciary:							
Non-Expendable Trust	109	7,036	7,145	5,009	154	5,163	1,982
Total (Memorandum Only)	\$ <u>207,027</u>	\$ <u>4,898,140</u>	\$ <u>5,105,167</u>	\$ <u>2,317,439</u>	\$ <u>165,291</u>	\$ <u>2,482,730</u>	\$ <u>2,622,437</u>

- 9 -

<u>Fund Types/Funds</u>	<u>Prior Year Carryover Appropriations</u>	<u>2003 Appropriations</u>	<u>Total</u>	<u>Actual 2003 Disbursements</u>	<u>Encumbrances Outstanding at 12/31/03</u>	<u>Total</u>	<u>Variance Favorable/ (Unfavorable)</u>
Governmental:							
General	\$ 163,837	\$ 1,857,336	\$ 2,021,173	\$ 1,827,874	\$ 174,791	\$ 2,002,665	\$ 18,508
Capital Projects	-	2,823,414	2,823,414	8,948	7,129	16,077	2,807,337
Fiduciary:							
Non-Expendable Trust	154	6,539	6,693	5,809	11	5,820	873
Total (Memorandum Only)	\$ <u>163,991</u>	\$ <u>4,687,289</u>	\$ <u>4,851,280</u>	\$ <u>1,842,631</u>	\$ <u>181,931</u>	\$ <u>2,024,562</u>	\$ <u>2,826,718</u>

See accompanying Notes to the Financial Statements.

RODMAN PUBLIC LIBRARY
Notes to the Financial Statements
For the Years Ended December 31, 2003 & 2002

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. DESCRIPTION OF THE ENTITY

The Rodman Public Library is a school district library established for the purpose of providing normal library services to all inhabitants of the county and exercising the rights and privileges conveyed to it by the constitution and laws of the State of Ohio. Rodman Public Library is a library district as defined by Section 3375 of the Ohio Revised Code. The District operates under an appointed Board of Library Trustees (7 members) and is responsible for the day to day operations of the Library as well as the services rendered to the residents of the community.

B. REPORTING ENTITY

In evaluating how to define the Library for financial reporting purposes, management has considered all agencies, departments and organizations making up the Rodman Public Library (the primary government) and its potential component units consistent with Government Accounting Standards Board Statement No. 14, "The Financial Reporting Entity." There were no significant changes in the reporting entity related to the implementation of this statement for the current audit period.

The Library provides various services including maintaining branches, library stations, and traveling library services in any school district outside the subdivision. The operation of each of these activities is directly controlled by the board through the budgetary process. None of these services are provided by a legally separate organization; therefore, these operations are included in the primary government.

Component units are legally separate organizations for which the Library, as the primary government, is financially accountable. The Library is financially accountable for an organization if the Library appoints a voting majority of the organization's governing board and 1) the Library is able to significantly influence the programs or services performed or provided by the organization; or 2) the Library is legally entitled to or can otherwise access the organization's resources; 3) the library is legally obligated or has otherwise assumed the responsibility to finance the deficits of, or provide financial support to, the organization; or the Library is obligated for the debt of the organization. Component units may also include organizations for which the Library approves the budget, the issuance of debt, or the levying of taxes.

Based on the above definitions, the Library has determined that there are no component units required to be included in the financial statements.

RODMAN PUBLIC LIBRARY
Notes to the Financial Statements
For the Years Ended December 31, 2003 & 2002

1. **SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES** - (continued)

C. **FUNDS REPORTED**

The Library maintains its accounting records in accordance with the principles of "fund" accounting. Fund accounting is a concept developed to meet the needs of governmental entities in which legal or other restraints require the recording of specific receipts and disbursements. The transactions of each fund are reflected in a self-balancing group of accounts, an accounting entity that stands separate from the activities reported in other funds. The restrictions associated with each class of funds are as follows:

Governmental Fund Types:

General Fund: The general operating fund of the Library. It is used to account for all financial resources except those required to be accounted for in another fund.

Capital Projects Funds: To account for financial resources to be used for the acquisition or construction of major capital facilities.

Fiduciary Fund Types:

Non-Expendable Trust Fund: Used to account for assets held by the Library in a trustee capacity for another government, organization, or individuals subject to the terms of the contractual trust agreement.

D. **BASIS OF ACCOUNTING**

These financial statements follow the basis of accounting prescribed or permitted by the Auditor of State, which is similar to the cash receipts and disbursement basis of accounting. Receipts are recognized when received in cash rather than earned, and disbursements are recognized when paid rather when a liability is incurred. Budgetary presentations report budgetary expenditures when commitment is made (i.e. when an encumbrance is approved.)

These statements include adequate disclosure of material matters, as prescribed by the Auditor of State.

E. **INVESTMENTS AND INACTIVE FUNDS**

Investment procedures are restricted by the provisions of the Ohio Revised Code. Purchased investments are valued at cost and are neither charged when purchased nor credited at the time of redemption to their respective fund balances. Interest earned is recognized and recorded when received.

RODMAN PUBLIC LIBRARY
Notes to the Financial Statements
For the Years Ended December 31, 2003 & 2002

1. **SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES** - (continued)

F. **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 or object level of control.

G. **PROPERTY, PLANT AND EQUIPMENT**

Acquisitions of property, plant and equipment are recorded as disbursements when paid. These items are not reflected as assets on the accompanying financial statements.

H. **UNPAID VACATION AND SICK LEAVE**

In certain circumstances, such as upon leaving employment, employees are entitled to cash payments for unused vacation and sick leave. Unpaid vacation and sick leave are not reflected as liabilities on the accompanying financial statements.

2. **EQUITY IN POOLED CASH AND CASH INVESTMENTS**

The Library maintains a cash and investment pool. The balance of this pool is displayed on the "Combined Statement of Cash, Investments, and Fund Cash Balances - All Fund Types, As of December 31, 2003 & 2002."

Protection of the Library's deposits is provided by the Federal Deposit Insurance Corporation (FDIC), by eligible securities pledged by the financial institution as security for repayment, by surety company bonds deposited with the Treasurer by the financial institution, or by a single collateral pool established by the financial institution to secure the repayment of all public monies deposited with the institution.

Deposits: At year end, the carrying amount of the Library's deposits were \$685,542 in 2002 and \$1,429,680 in 2003 and the bank balances were \$818,759 in 2002 and \$1,496,275 in 2003. Of the balance:

1. \$100,000 was covered by federal depository insurance, and
2. \$718,759 of the 2002 balance and \$1,396,275 of the 2003 balance was uninsured, collateralized by U.S. Government Securities pooled by the depositories not in the Library's name. As with all deposits, there is risk of loss of assets, but management believes this collateral gives the Library its safest deposit of money.

Investments: GASB Statement No.3 "Deposits with Financial Institutions, Investments and Reverse Repurchase Agreements" requires that local governments disclose the carrying amounts and market value of investments classified by risk. Category 1 included investments that are insured or registered for which the securities are held in the counter parties trust department or agent in the Library's name. Category 2 includes uninsured and unregistered investments which are held by the counter parties trust department or agent in the Library's name. Category 3 includes uninsured and unregistered investments for which the securities are held by the counter party or by its trust department but not in the Library's name. At December 31, 2003 & 2002 the Library's investments were as follows:

RODMAN PUBLIC LIBRARY
Notes to the Financial Statements
For the Years Ended December 31, 2003 & 2002

2. EQUITY IN POOLED CASH AND CASH EQUIVALENTS - (continued)

<u>2003</u>	<u>Category 2</u>	<u>Carrying Value</u>
U.S. Treasury Notes	\$ 374,713	\$ 374,713
Federal Home Loan Mgt. Corp.	200,153	200,153
Federal National Mort. Assoc.	740,032	740,032
Federal Home Loan Bank	230,434	230,434
Federal Farm Credit Bank Bond	<u>201,045</u>	<u>201,045</u>
Total	<u>\$ 1,746,377</u>	<u>\$1,746,377</u>

<u>2002</u>	<u>Category 2</u>	<u>Carrying Value</u>
U.S. Treasury Notes	\$ 687,582	\$ 687,582
Federal Home Loan Mgt. Corp.	205,290	205,290
Federal National Mort. Assoc.	830,564	830,564
Federal Home Loan Bank	230,003	230,003
Federal Farm Credit Bank Bond	<u>426,048</u>	<u>426,048</u>
Total	<u>\$2,379,487</u>	<u>\$2,379,487</u>

3. STATE TAX

The State establishes a credit of five and seven-tenths percent of the Ohio income tax collected during the preceding month for the Library and local support fund for distribution. The county budget commission is empowered to allocate the proceeds to library boards on the basis of their needs.

The Rodman Public Library received state taxes as follows:

Columbiana County 2002 \$13,271 and 2003 \$13,132;
Mahoning County 2002 \$80,202 and 2003 \$79,326;
Stark County 2002 \$1,757,827 and 2003 \$1,706,351.

The tax money received from the three counties are allocated to the General Fund to meet current operating expenses.

4. RISK MANAGEMENT

The Library is exposed to various risks of loss related torts, theft of, damage to, destruction of assets, errors and omissions, injuries to employees and natural disasters. During the fiscal years 2003 & 2002, the Library contracted with one insurance company for coverage of building and contents.

The following is a list of insurance coverages of the Library and the deductibles associated with each:

RODMAN PUBLIC LIBRARY
Notes to the Financial Statements
For the Years Ended December 31, 2003 & 2002

4. RISK MANAGEMENT – (continued)

<u>Types of Coverage</u>	<u>Limits</u>	<u>Deductible</u>
Property	\$3,210,999	\$1,000
General Aggregate Limit	2,000,000	-0-
Product/Completed Operation	2,000,000	-0-
Personal & Advertising Injury	1,000,000	-0-
Fire Damage Limit	100,000	-0-
Medical Expense Limit	5,000	-0-

Settled claims have not exceeded commercial coverage in the past three years. Also, there have been no material reductions in coverage during the past year.

All employees of the Library are covered by a blanket bond, while certain individuals in the policy making roles are covered by a separate, higher limit bond coverage.

The Library pays the State Workers' Compensation System a premium based on a rate per \$100 of salaries. This rate is calculated based on accident history and administrative cost.

5. DEFINED BENEFIT PENSION PLAN

The Ohio Public Employees Retirement System (OPERS) of Ohio is a cost-sharing multiple-employer administered by the Public Employees Retirement Board. OPERS provides basic retirement and disability benefits, annual cost of living adjustments, and death benefits to plan members and beneficiaries. Authority to establish and amend benefits is provided by state statute per Chapter 145 of the Ohio Revised Code. OPERS issues a stand-alone financial report. Interested parties may obtain a copy by making a written request to 277 East Town Street, Columbus, Ohio 43215-4642 or by calling (614) 466-2085 or 1-800-222-PERS (7377).

The Ohio Revised Code provides statutory authority for employee and employer contributions. The employee contribution rates are 8.5% for employees. For local government employer units the rate was 13.55% of covered payroll. The contribution rates are determined actuarially. The Library required contributions to OPERS for the years ended December 31, 2003, 2002, and 2001 were \$119,481, \$131,283 and \$112,790; respectively, which equals the required contributions for those years. The full amount has been contributed for 2002 and 2001. 92% has been contributed for 2003.

6. SUBSEQUENT EVENTS/PENDING LITIGATION

Management believes there are no pending claims or lawsuits.

**REPORT ON COMPLIANCE AND ON INTERNAL CONTROL OVER FINANCIAL
REPORTING BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED
IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS**

Board of Trustees
Rodman Public Library
Alliance, Ohio

We have audited the financial statements of the Rodman Public Library as of and for the years ended December 31, 2003 & 2002, and have issued our report thereon dated June 10, 2004. We have conducted our audit in accordance 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.

Compliance

As part of obtaining reasonable assurance about whether the Library's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts and grants, noncompliance with which could have a direct and material effect on 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 such an opinion. The results of our tests disclosed no instances of noncompliance that are required to be reported under *Government Auditing Standards*.

Internal Controls Over Financial Reporting

In planning and performing our audit, we considered the Library's internal control over financial reporting in order to determine our auditing procedures for the purpose of expressing our opinion on the financial statements and not to provide assurance on the internal control over financial reporting. Our consideration of the internal control over financial reporting would not necessarily disclose all matters in the internal control over financial reporting that might be material weaknesses. A material weakness is a 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 in amounts that would be material in relation to the financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. We noted no matters involving the internal control over financial reporting and its operation that we consider to be material weaknesses.

This report is intended for the information and use of management, and the Board of Trustees and is not intended to be and should not be used by anyone other than these specified parties.

Charles E. Harris & Associates, Inc.
June 10, 2004

STATUS OF PRIOR YEAR'S CITATIONS AND RECOMMENDATIONS

The prior period audit report, as of December 31, 2001 & 2000, did not include material citations or reportable conditions.



**Auditor of State
Betty Montgomery**

88 East Broad Street
P.O. Box 1140
Columbus, Ohio 43216-1140

Telephone 614-466-4514
800-282-0370

Facsimile 614-466-4490

RODMAN PUBLIC LIBRARY

STARK 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
AUGUST 31, 2004**