



**Auditor of State  
Betty Montgomery**



WAY PUBLIC LIBRARY  
WOOD COUNTY

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**Auditor of State  
Betty Montgomery**

Way Public Library  
Wood County  
101 East Indiana Avenue  
Perrysburg, Ohio 43551-2295

To the Library Board of Trustees:

As you are aware, the Auditor of State's Office (AOS) must modify the *Independent Accountants' Report* we provide on your financial statements due to a February 2, 2005, interpretation from the American Institute of Certified Public Accountants (AICPA). While AOS does not legally require your Library to prepare financial statements pursuant to Generally Accepted Accounting Principles (GAAP), the AICPA interpretation requires auditors to formally acknowledge that you did not prepare your financial statements in accordance with GAAP. Our Report includes an opinion relating to GAAP presentation and measurement requirements, but does not imply the amounts the statements present are misstated under the non-GAAP basis you follow. The AOS report also includes an opinion on the financial statements you prepared using the cash basis and financial statement format the AOS permits.

A handwritten signature in cursive script that reads "Betty Montgomery".

**Betty Montgomery**  
Auditor of State

November 16, 2006

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**Auditor of State  
Betty Montgomery**

**INDEPENDENT ACCOUNTANTS' REPORT**

Way Public Library  
Wood County  
101 East Indiana Avenue  
Perrysburg, Ohio 43551-2295

To the Library Board of Trustees:

We have audited the accompanying financial statements of the Way Public Library, Wood County, (the Library) as of and for the years ended December 31, 2005 and 2004. These financial statements are the responsibility of the Library's management. Our responsibility is to express an opinion on these financial statements based on our audits.

We conducted our audits 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 audits 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. The Library processes its financial transactions with the Auditor of State's Uniform Accounting Network (UAN). *Government Auditing Standards* considers this service to impair the independence of the Auditor of State to audit the Library because the Auditor of State designed, developed, implemented, and as requested, operates UAN. However, *Government Auditing Standards* permits the Auditor of State to audit and opine on this entity, because Ohio Revised Code § 117.101 requires the Auditor of State to provide UAN services, and Ohio Revised Code §§ 117.11(B) and 115.56 mandate the Auditor of State to audit Ohio governments. We believe our audits provide a reasonable basis for our opinion.

As described more fully in Note 1, the Library has prepared these financial statements using accounting practices the Auditor of State prescribes or permits. These practices differ from accounting principles generally accepted in the United States of America (GAAP). Although we cannot reasonably determine the effects on the financial statements of the variances between these regulatory accounting practices and GAAP, we presume they are material.

Revisions to GAAP would require the Library to reformat its financial statement presentation and make other changes effective for the years ended December 31, 2005 and 2004. Instead of the combined funds the accompanying financial statements present for 2005 and 2004 the revisions require presenting entity wide statements and also to present its larger (i.e. major) funds separately for 2005 and 2004.

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While the Library does not follow GAAP, generally accepted auditing standards requires us to include the following paragraph if the statements do not substantially conform to the new GAAP presentation requirements. The Auditor of State permits, but does not require Libraries to reformat their statements. The Library has elected not to reformat its statements. Since this Library does not use GAAP to measure financial statement amounts, the following paragraph does not imply the amounts reported are materially misstated under the accounting basis the Auditor of State permits. Our opinion on the fair presentation of the amounts reported pursuant to its non-GAAP basis is in the second following paragraph.

In our opinion, because of the effects of the matter discussed in the preceding two paragraphs, the financial statements referred to above for the years ended December 31, 2005 and 2004, do not present fairly, in conformity with accounting principles generally accepted in the United States of America, the financial position of the Library as of December 31, 2005 and 2004, or its changes in financial position for the years then ended.

Also, in our opinion, the financial statements referred to above present fairly, in all material respects, the combined fund cash balances and reserves for encumbrances of Way Public Library, Wood County, as of December 31, 2005 and 2004, and its combined cash receipts and disbursements for the years then ended on the accounting basis Note 1 describes.

The aforementioned revision to generally accepted accounting principles also requires the Library to include Management's Discussion and Analysis for the years ended December 31, 2005 and 2004. The Library has not presented Management's Discussion and Analysis, which accounting principles generally accepted in the United States of America has determined is necessary to supplement, although not required to be part of, the financial statements.

In accordance with *Government Auditing Standards*, we have also issued our report dated November 16, 2006, on our consideration of the Library's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements and other matters. While we did not opine on the internal control over financial reporting or on compliance, that report describes the scope of our testing of internal control over financial reporting and compliance, and the results of that testing. That report is an integral part of an audit performed in accordance with *Government Auditing Standards*. You should read it in conjunction with this report in assessing the results of our audit.



**Betty Montgomery**  
Auditor of State

November 16, 2006



**WAY PUBLIC LIBRARY  
WOOD COUNTY**

**COMBINED STATEMENT OF CASH RECEIPTS, CASH DISBURSEMENTS, AND  
CHANGES IN FUND CASH BALANCES  
ALL GOVERNMENTAL AND FIDUCIARY FUND TYPES  
FOR THE YEAR ENDED DECEMBER 31, 2005**

	Governmental Fund Types		Fiduciary Fund Type	Totals (Memorandum Only)
	General	Capital Projects	Nonexpendable Trust	
<b>Cash Receipts:</b>				
Property and Other Local Taxes	\$ 405,902			\$ 405,902
Library and Local Government Support	1,123,343			1,123,343
Intergovernmental	98,121			98,121
Patron Fines and Fees	71,258			71,258
Contributions, Gifts and Donations	50			50
Earning on Investments	15,929	\$ 6,169	\$ 3,380	25,478
Miscellaneous Receipts	35,331	3,735	276	39,342
<b>Total Cash Receipts</b>	<b>1,749,934</b>	<b>9,904</b>	<b>3,656</b>	<b>1,763,494</b>
<b>Cash Disbursements:</b>				
Current:				
Salaries	855,807			855,807
Employee Fringe Benefits	245,910			245,910
Purchased and Contracted Services	219,371	26,347	954	246,672
Library Materials and Information	251,964		1,055	253,019
Supplies	32,741	1,512	1,981	36,234
Other Objects	3,916	33		3,949
Capital Outlay	48,554	57,665		106,219
<b>Total Cash Disbursements</b>	<b>1,658,263</b>	<b>85,557</b>	<b>3,990</b>	<b>1,747,810</b>
<b>Total Cash Receipts Over/(Under) Cash Disbursements</b>	<b>91,671</b>	<b>(75,653)</b>	<b>(334)</b>	<b>15,684</b>
<b>Other Financing Receipts/(Disbursements):</b>				
Proceeds from Sales of Property	1,961			1,961
Transfers-In		56,171		56,171
Transfers-Out	(56,171)			(56,171)
<b>Total Other Financing Receipts/(Disbursements)</b>	<b>(54,210)</b>	<b>56,171</b>		<b>1,961</b>
<b>Excess of Cash Receipts and Other Financing Receipts Over/(Under) Cash Disbursements and Other Financing Disbursements</b>	<b>37,461</b>	<b>(19,482)</b>	<b>(334)</b>	<b>17,645</b>
<b>Fund Cash Balances, January 1</b>	<b>385,109</b>	<b>272,296</b>	<b>112,649</b>	<b>770,054</b>
<b>Fund Cash Balances, December 31</b>	<b>\$ 422,570</b>	<b>\$ 252,814</b>	<b>\$ 112,315</b>	<b>\$ 787,699</b>
<b>Reserves for Encumbrances, December 31</b>	<b>\$ 88,263</b>	<b>\$ 3,110</b>		<b>\$ 91,373</b>

THE NOTES TO THE FINANCIAL STATEMENTS ARE AN INTEGRAL PART OF THIS STATEMENT.

**WAY PUBLIC LIBRARY  
WOOD COUNTY**

**COMBINED STATEMENT OF CASH RECEIPTS, CASH DISBURSEMENTS, AND  
CHANGES IN FUND CASH BALANCES  
ALL GOVERNMENTAL AND FIDUCIARY FUND TYPES  
FOR THE YEAR ENDED DECEMBER 31, 2004**

	Governmental Fund Types		Fiduciary Fund Type	Totals (Memorandum Only)
	General	Capital Projects	Nonexpendable Trust	
<b>Cash Receipts:</b>				
Library and Local Government Support	\$ 1,127,054			\$ 1,127,054
Patron Fines and Fees	78,270			78,270
Earnings on Investments	5,502	\$ 3,731	\$ 1,432	10,665
Contributions, Gifts and Donations	1,000			1,000
Miscellaneous Receipts	8,386	8,430	20	16,836
<b>Total Cash Receipts</b>	<b>1,220,212</b>	<b>12,161</b>	<b>1,452</b>	<b>1,233,825</b>
<b>Cash Disbursements:</b>				
Current:				
Salaries	668,785			668,785
Employee Fringe Benefits	194,594			194,594
Purchased and Contracted Services	188,510	24,377	187	213,074
Library Materials and Information	224,086		303	224,389
Supplies	27,808	138	470	28,416
Other Objects	4,004	37		4,041
Capital Outlay		43,352		43,352
<b>Total Cash Disbursements</b>	<b>1,307,787</b>	<b>67,904</b>	<b>960</b>	<b>1,376,651</b>
<b>Total Cash Receipts Over/(Under) Cash Disbursements</b>	<b>(87,575)</b>	<b>(55,743)</b>	<b>492</b>	<b>(142,826)</b>
<b>Other Financing Receipts/(Disbursements):</b>				
Proceeds from Sales of Property	5,265			5,265
Transfers-In	74,000			74,000
Transfers-Out		(74,000)		(74,000)
<b>Total Other Financing Receipts/(Disbursements)</b>	<b>79,265</b>	<b>(74,000)</b>		<b>5,265</b>
<b>Excess of Cash Receipts and Other Financing Receipts Over/(Under) Cash Disbursements and Other Financing Disbursements</b>	<b>(8,310)</b>	<b>(129,743)</b>	<b>492</b>	<b>(137,561)</b>
<b>Fund Cash Balances, January 1</b>	<b>393,419</b>	<b>402,039</b>	<b>112,157</b>	<b>907,615</b>
<b>Fund Cash Balances, December 31</b>	<b>\$ 385,109</b>	<b>\$ 272,296</b>	<b>\$ 112,649</b>	<b>\$ 770,054</b>
<b>Reserves for Encumbrances, December 31</b>	<b>\$ 51,818</b>	<b>\$ 7,085</b>	<b>\$ 48</b>	<b>\$ 58,951</b>

THE NOTES TO THE FINANCIAL STATEMENTS ARE AN INTEGRAL PART OF THIS STATEMENT.

**WAY PUBLIC LIBRARY  
WOOD COUNTY**

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

**1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

**A. Description of the Entity**

The constitution and laws of the State of Ohio establish the rights and privileges of the Way Public Library, Wood County, (the Library) as a body corporate and politic. The Library is directed by a six-member Board of Trustees appointed by Mayor of the City of Perrysburg. 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, except debt service funds maintained by outside custodians are not included in these financial statements. These assets are described in Note 5 to the financial statements.

**B. Basis of Accounting**

These financial statements follow the basis of accounting the Auditor of State prescribes or permits. This accounting basis is similar to the cash receipts and disbursements basis. The Library recognizes receipts when received in cash rather than when earned, and recognizes disbursements when paid rather than when a liability is incurred. Budgetary presentations report budgetary expenditures when a commitment is made (i.e., when an encumbrance is approved).

These statements include adequate disclosure of material matters, as the Auditor of State prescribes or permits.

**C. Cash and Investments**

The Library's accounting basis includes investments as assets. Accordingly, the Library does not record investment purchases as disbursements or investment sales as receipts. The Library records gains or losses at the time of sale as receipts or disbursements, respectively.

STAR Ohio is recorded at share values the mutual fund reports.

**D. Fund Accounting**

The Library uses fund accounting to segregate cash and investments that are restricted as to use. The Library classifies its funds into the following types:

**1. General Fund**

The General Fund accounts for all financial resources except those required to be accounted for in another fund.

**2. Capital Project Funds**

These funds account for receipts restricted to acquiring or constructing major capital projects (except those financed through enterprise or trust funds). The Library had the following significant capital project funds:

**WAY PUBLIC LIBRARY  
WOOD COUNTY**

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

**1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES – (Continued)**

**Building Fund** is used to record the proceeds from investments and, occasionally, receive the transfer of surplus monies from the General Fund. These monies are used to pay for equipment and supplies for the Library building.

**Technology Fund** is used to record surplus monies transferred from the General Fund. Expenditures from this fund are used to replace computer equipment and supplies, as needed.

**3. Fiduciary Funds (Trust and Agency Funds)**

Trust funds account for resources restricted by legally binding trust agreements. If the agreement requires the Library to maintain the corpus of the trust, the Library classifies the activity as a nonexpendable trust fund. The Library had the following significant fiduciary fund:

**Way Trust Fund** is used to record interest earned from revenue left by Mr. Willard Way in his will in the late 1800's. Monies from this Fund are expended on local history books, etc., for the Library's local history room.

**E. Budgetary Process**

The Board must annually approve appropriation measures and subsequent amendments. Unencumbered appropriations lapse at year end. Budgetary expenditures (that is, disbursements and encumbrances may not exceed appropriations at the fund, function level of control.

A summary of 2005 and 2004 budgetary activity appears in Note 3.

**F. Property, Plant, and Equipment**

The Library records disbursements for acquisitions of property, plant, and equipment when paid. The accompanying financial statements do not report these items as assets.

**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.

**WAY PUBLIC LIBRARY  
WOOD COUNTY**

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

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

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

	2005	2004
Demand deposits	\$544,529	\$26,804
Change Funds	205	205
Total deposits	544,734	27,009
STAR Ohio	242,965	743,045
Total deposits and investments	\$787,699	\$770,054

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

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

**3. BUDGETARY ACTIVITY**

Budgetary activity for the years ending December 31, 2005 and 2004 follows:

2005 Budgeted vs. Actual Receipts

Fund Type	Budgeted Receipts	Actual Receipts	Variance
General	\$1,751,866	\$1,751,895	\$29
Capital Projects	4,000	66,075	62,075
Fiduciary	1,300	3,656	2,356
Total	\$1,757,166	\$1,821,626	\$64,460

2005 Budgeted vs. Actual Budgetary Basis Expenditures

Fund Type	Appropriation Authority	Budgetary Expenditures	Variance
General	\$1,803,684	\$1,802,697	\$987
Capital Projects	276,296	88,667	187,629
Fiduciary	21,348	3,990	17,358
Total	\$2,101,328	\$1,895,354	\$205,974

**WAY PUBLIC LIBRARY  
WOOD COUNTY**

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

**3. BUDGETARY ACTIVITY – (Continued)**

2004 Budgeted vs. Actual Receipts			
Fund Type	Budgeted Receipts	Actual Receipts	Variance
General	\$1,381,734	\$1,299,477	(\$82,257)
Capital Projects	4,000	12,161	8,161
Fiduciary	1,300	1,452	152
Total	\$1,387,034	\$1,313,090	(\$73,944)

2004 Budgeted vs. Actual Budgetary Basis Expenditures			
Fund Type	Appropriation Authority	Budgetary Expenditures	Variance
General	\$1,444,139	\$1,359,605	\$84,534
Capital Projects	380,817	148,989	231,828
Fiduciary	17,600	1,008	16,592
Total	\$1,842,556	\$1,509,602	\$332,954

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

The primary source of revenue for Ohio public libraries is the State Library and Local Government Support Fund (LLGSF). The State allocates LLGSF to each county based on the county's prior intangibles tax of LLGSF revenues, and its population. The County Budget Commission allocates these funds to the Library based on its needs such as for the construction of new library buildings, improvements, operation, maintenance, or other expenses. The Budget Commission cannot reduce its allocation of these funds to the Library based on of any additional revenues the Library receives.

Real property taxes become a lien on January 1 preceding the October 1 date for which the taxing authority of the subdivision to whose jurisdiction the Library is subject adopts rates. The State Board of Tax Equalization adjusts these rates for inflation. Property taxes are also reduced for applicable homestead and rollback deductions. The financial statements include homestead and rollback amounts the State pays as Intergovernmental Revenue. Payments are due to the County by December 31. If the property owner elects to pay semiannually, the first half is due December 31. The second half payment is due the following June 20.

Public utilities are also taxed on personal and real property located within the taxing district.

Property owners assess tangible personal property tax. These owners must file a list of tangible property to the County by each April 30.

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

**WAY PUBLIC LIBRARY  
WOOD COUNTY**

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

**5. DEBT**

The City of Perrysburg has issued bonds in the amount of \$7,800,000 on behalf of the Way Public Library. The Library has no obligation for repayment.

**6. RETIREMENT SYSTEM**

The Ohio Public Employees Retirement System (OPERS) is a state operated, cost-sharing, multiple employer public employee retirement system. OPERS provides retirement benefits to vested employees who are eligible to retire based upon years of service. OPERS also provides survivor and disability benefits to vested employees.

Contribution rates are prescribed by the Ohio Revised Code. The Library's OPERS members contributed 8.5 percent of their gross salaries. The Library contributed an amount equal to 13.55 percent of participants' gross salaries for 2005 and 2004. Effective January 1, 1987, the Library Board of Trustees designated a portion of each employees' mandatory contributions to the OPERS as "picked up" by the Board as stipulated in the Internal Revenue Service Rulings 77-462 and 81-36, although they shall continue to be designated as employee contributions as permitted by Attorney General Opinion 82-097.

After July 1, 1991, employees working less than half-time (18¾ hours per week) contribute 8.5 percent of their annual compensation with the Library contributing 13.55 percent of the employees' gross wages. Employees working more than half-time, contribute 4.25 percent of their annual compensation with the Library contributing 17.8 percent of the employees' gross wages. The Library has paid all contributions required through December 31, 2005.

**7. RISK MANAGEMENT**

**Commercial Insurance**

The Way Public Library has obtained commercial insurance for the following risks:

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

**Self Insurance**

The Library is also self insured for the employees' health insurance deductible effective December 1, 2002. The deductible was \$250 in 2005 and \$200 in 2004. The Administrator for this is Service Organization, Inc.

**WAY PUBLIC LIBRARY  
WOOD COUNTY**

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

**8. JOINTLY GOVERNED ORGANIZATION – WOODLINK**

WoodLink was established by all of the Wood County Public Libraries for the purpose of having a pool of funds available for events, technology, or other expenditures that benefit all or most of the libraries involved. The pooled money is received from each of the libraries involved in the WoodLink program. The percentage of funds to be received from each library was established by the WoodLink Board. The money is deducted from LLGSF funds received by each library and sent to the Wood County District Library, the fiscal agent, where it is deposited into a separate bank account. The Way Public Library contributed \$18,752 in 2005 and \$17,330 in 2004.

**9. RELATED ORGANIZATION**

The Way Public Library Foundation was established in 1991 and the Trustees consist of a board member and the Director of the Way Public Library with the remaining Trustees appointed by the Way Public Library Board of Trustees.





**Auditor of State  
Betty Montgomery**

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

Way Public Library  
Wood County  
101 East Indiana Avenue  
Perrysburg, Ohio 43551-2295

To the Board of Trustees:

We have audited the financial statements of the Way Public Library, Wood County, (the Library) as of and for the years ended December 31, 2005 and 2004, and have issued our report thereon dated November 16, 2006, wherein we noted the Library follows the accounting practices the Auditor of State prescribes rather than accounting principles generally accepted in the United States of America. We also noted that the Library uses the Auditor of State's Uniform Accounting Network (UAN) to process its financial transactions. *Government Auditing Standards* considers this service to impair the Auditor of State's independence to audit the Library because the Auditor of State designed, developed, implemented, and, as requested, operates UAN. 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 audit, we considered the Library's internal control over financial reporting to determine our auditing procedures to express our opinion on the financial statements and not to opine on the internal control over financial reporting. Our consideration of the internal control would not necessarily disclose all matters in the internal control over financial reporting that might be material weaknesses. A material weakness is a reportable condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that misstatements caused by error or fraud in amounts material to the financial statements we audited may occur and not be timely detected by employees when performing their assigned functions. We noted no matters involving the internal control over financial reporting and its operation that we consider material weaknesses. In a separate letter to the Library's management dated November 16, 2006, we reported another matter involving internal control over financial reporting we did not deem a reportable condition.

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### **Compliance and Other Matters**

As part of reasonably assuring whether the Library's financial statements are free of material misstatement, we tested its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could directly and materially affect the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express an opinion. The results of our tests disclosed no instances of noncompliance or other matters we must report under *Government Auditing Standards*.

We intend this report solely for the information and use of the audit committee, management and the Board of Trustees. It is not intended for anyone other than these specified parties.



**Betty Montgomery**  
Auditor of State

November 16, 2006



**Auditor of State  
Betty Montgomery**

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**WAY PUBLIC LIBRARY**

**WOOD 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  
DECEMBER 12, 2006**