



**PERRY COOK MEMORIAL LIBRARY  
MORROW COUNTY**

**REGULAR AUDIT**

**FOR THE YEARS ENDED DECEMBER 31, 2006 AND 2005**



**Mary Taylor, CPA**  
Auditor of State



**PERRY COOK MEMORIAL LIBRARY  
MORROW COUNTY**

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**Mary Taylor, CPA**  
Auditor of State

Perry Cook Memorial Library  
Morrow County  
P.O. Box 214  
Shauck, Ohio 43349

To the 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 an 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 adverse 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.

*Mary Taylor*

**Mary Taylor, CPA**  
Auditor of State

October 24, 2007

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# Mary Taylor, CPA

Auditor of State

## INDEPENDENT ACCOUNTANTS' REPORT

Perry Cook Memorial Library  
Morrow County  
P.O. Box 214  
Shauck, Ohio 43349

To the Board of Trustees:

We have audited the accompanying financial statements of the Perry Cook Memorial Library, Morrow County, Ohio, (the Library) as of and for the years ended December 31, 2006, and December 31, 2005. These financial statements are the responsibility of the Library's management. Our responsibility is to express an opinion on these financial statements based on our audit.

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in 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.

Revisions to GAAP would require the Library to reformat its financial statement presentation and make other changes effective for the years ended December 31, 2006, and December 31, 2005. 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, 2006, and December 31, 2005, 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, 2006, and December 31, 2005, 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 fund cash balances of the Perry Cook Memorial Library, Morrow County, Ohio, as of December 31, 2006, and December 31, 2005, and its cash receipts and disbursements for the years then ended on the accounting basis Note 1 describes.

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

In accordance with *Government Auditing Standards*, we have also issued our report dated October 24, 2007, on our consideration of the Library's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements, and other matters. While we did not opine on the internal control over financial reporting 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.



**Mary Taylor, CPA**  
Auditor of State

October 24, 2007



**PERRY COOK MEMORIAL LIBRARY  
MORROW COUNTY**

**STATEMENT OF CASH RECEIPTS, CASH DISBURSEMENTS, AND  
CHANGES IN FUND CASH BALANCES  
ALL FUND TYPES  
FOR THE YEAR ENDED DECEMBER 31, 2006**

	<u>Governmental Fund Types</u>			<u>Totals (Memorandum Only)</u>
	<u>General</u>	<u>Capital Projects</u>	<u>Permanent</u>	
<b>Cash Receipts:</b>				
Library and Local Government Support	\$ 260,970	\$ -	\$ -	\$ 260,970
Patron Fines and Fees	2,887	-	-	2,887
Earnings on Investments	327	54,340	117	54,784
Miscellaneous	707	-	-	707
	<u>264,891</u>	<u>54,340</u>	<u>117</u>	<u>319,348</u>
<b>Total Cash Receipts</b>				
	<u>264,891</u>	<u>54,340</u>	<u>117</u>	<u>319,348</u>
<b>Cash Disbursements:</b>				
Current:				
Salaries	85,861	-	-	85,861
Employee Fringe Benefits	13,174	-	-	13,174
Purchased and Contractual Services	29,218	-	-	29,218
Library Materials and Information	18,281	-	-	18,281
Supplies	6,020	-	-	6,020
Other	1,062	-	-	1,062
Capital Outlay	176,056	82,834	-	258,890
	<u>329,672</u>	<u>82,834</u>	<u>-</u>	<u>412,506</u>
<b>Total Cash Disbursements</b>				
	<u>329,672</u>	<u>82,834</u>	<u>-</u>	<u>412,506</u>
<b>Total Cash Receipts Over/(Under) Cash Disbursements</b>	(64,781)	(28,494)	117	(93,158)
<b>Fund Cash Balances, January 1, 2006</b>	<u>86,642</u>	<u>1,353,002</u>	<u>6,609</u>	<u>1,446,253</u>
<b>Fund Cash Balances, December 31, 2006</b>	<u><u>\$ 21,861</u></u>	<u><u>\$ 1,324,508</u></u>	<u><u>\$ 6,726</u></u>	<u><u>\$ 1,353,095</u></u>

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

**PERRY COOK MEMORIAL LIBRARY  
MORROW COUNTY**

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

	<u>Governmental Fund Types</u>			<b>Totals (Memorandum Only)</b>
	<u>General</u>	<u>Capital Projects</u>	<u>Permanent</u>	
<b>Cash Receipts:</b>				
Library and Local Government Support	\$ 260,970	\$ -	\$ -	\$ 260,970
Patron Fines and Fees	2,896	-	-	2,896
Contributions, Gifts and Donations	25	-	-	25
Earnings on Investments	357	32,431	118	32,906
Miscellaneous	5,476	-	-	5,476
	<u>269,724</u>	<u>32,431</u>	<u>118</u>	<u>302,273</u>
<b>Total Cash Receipts</b>				
	<u>269,724</u>	<u>32,431</u>	<u>118</u>	<u>302,273</u>
<b>Cash Disbursements:</b>				
Current:				
Salaries	91,542	-	-	91,542
Employee Fringe Benefits	13,797	-	-	13,797
Purchased and Contractual Services	25,807	-	-	25,807
Library Materials and Information	27,251	-	-	27,251
Supplies	9,080	-	-	9,080
Other	750	-	-	750
Capital Outlay	8,024	21,760	-	29,784
	<u>176,251</u>	<u>21,760</u>	<u>-</u>	<u>198,011</u>
<b>Total Cash Disbursements</b>				
	<u>176,251</u>	<u>21,760</u>	<u>-</u>	<u>198,011</u>
<b>Total Cash Receipts Over/(Under) Cash Disbursements</b>	<u>93,473</u>	<u>10,671</u>	<u>118</u>	<u>104,262</u>
<b>Other Financing Receipts / (Disbursements):</b>				
Transfers-In	-	125,000	-	125,000
Transfers-Out	(125,000)	-	-	(125,000)
	<u>(125,000)</u>	<u>125,000</u>	<u>-</u>	<u>-</u>
<b>Total Other Financing Receipts / (Disbursements)</b>				
	<u>(125,000)</u>	<u>125,000</u>	<u>-</u>	<u>-</u>
<b>Excess of Cash Receipts and Other Financing Receipts Over/(Under) Cash Disbursements and Other Financing Disbursements</b>	<u>(31,527)</u>	<u>135,671</u>	<u>118</u>	<u>104,262</u>
<b>Fund Cash Balances, January 1, 2005</b>	<u>118,169</u>	<u>1,217,331</u>	<u>6,491</u>	<u>1,341,991</u>
<b>Fund Cash Balances, December 31, 2005</b>	<u>\$ 86,642</u>	<u>\$ 1,353,002</u>	<u>\$ 6,609</u>	<u>\$ 1,446,253</u>

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

**PERRY COOK MEMORIAL LIBRARY  
MORROW COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS  
DECEMBER 31, 2006 AND 2005**

**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 Perry Cook Memorial Library, Morrow County, Ohio, (the Library) as a body corporate and politic. The Northmor Local School District's Board of Education 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 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.

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. 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 deposit at cost. Money market mutual funds (including STAR Ohio) are recorded at share values the mutual funds 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 reports all financial resources except those required to be accounted for in another fund.

**2. Capital Project Fund**

This fund accounts 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 fund:

Building Fund – This fund receives transfers from the General Fund and interest revenue for future improvements and/or expansion of the existing library.

**PERRY COOK MEMORIAL LIBRARY  
MORROW COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS  
DECEMBER 31, 2006 AND 2005  
(Continued)**

**1. Summary of Significant Accounting Policies (Continued)**

**D. Fund Accounting (Continued)**

**3. Permanent Fund**

This fund accounts for assets held under a trust agreement that are legally restricted to the extent that only earnings, not principal, are available to support the Library's programs. The Library had the following significant permanent fund:

Belle Cook Permanent Fund – This fund receives interest earned by the trust's certificate of deposit. The interest proceeds may be spent on library needs. The corpus balance of this fund must remain at an amount of \$5,000.

**E. Budgetary Process**

The Board must annually approve appropriation measures and subsequent amendments. Appropriations lapse at year end. Budgetary expenditures may not exceed appropriations at the fund, function, and object level of control.

A summary of 2006 and 2005 budgetary activity appears in Note 3.

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

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

**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 was as follows:

	2006	2005
Demand deposits	\$527,843	\$659,988
Certificates of deposit	5,000	5,000
Total deposits	532,843	664,988
STAR Ohio	820,252	781,265
Total deposits and investments	\$1,353,095	\$1,446,253

**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 that exist in physical or book-entry form.

**PERRY COOK MEMORIAL LIBRARY  
MORROW COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS  
DECEMBER 31, 2006 AND 2005  
(Continued)**

**3. Budgetary Activity**

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

2006 Budgeted vs. Actual Receipts			
Fund Type	Budgeted Receipts	Actual Receipts	Variance
General	\$264,670	\$264,891	\$221
Capital Projects	26,000	54,340	28,340
Permanent	200	117	(83)
Total	\$290,870	\$319,348	\$28,478

2006 Budgeted vs. Actual Budgetary Basis Expenditures			
Fund Type	Appropriation Authority	Budgetary Expenditures	Variance
General	\$770,266	\$329,672	\$440,594
Capital Projects	82,834	82,834	0
Permanent	0	0	0
Total	\$853,100	\$412,506	\$440,594

2005 Budgeted vs. Actual Receipts			
Fund Type	Budgeted Receipts	Actual Receipts	Variance
General	\$262,672	\$269,724	\$7,052
Capital Projects	80,000	157,431	77,431
Permanent	200	118	(82)
Total	\$342,872	\$427,273	\$84,401

2005 Budgeted vs. Actual Budgetary Basis Expenditures			
Fund Type	Appropriation Authority	Budgetary Expenditures	Variance
General	\$246,750	\$301,251	(\$54,501)
Capital Projects	21,760	21,760	0
Permanent	0	0	0
Total	\$268,510	\$323,011	(\$54,501)

Contrary to Ohio law, budgetary expenditures exceeded appropriation authority at the object level of control in the General Fund by \$125,000 for the year ended December 31, 2005.

**PERRY COOK MEMORIAL LIBRARY  
MORROW COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS  
DECEMBER 31, 2006 AND 2005  
(Continued)**

**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.

**5. Retirement System**

<i>Retirement Rates</i>	<i>Year</i>	<i>Member Rate</i>	<i>Employer Rate</i>
<i>PERS – Local Government Group</i>	<i>2005</i>	<i>8.5%</i>	<i>13.55%</i>
<i>PERS – Local Government Group</i>	<i>2006</i>	<i>9.0%</i>	<i>13.70%</i>

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 2006 and 2005, OPERS members contributed 9.0% and 8.5%, respectively, of their gross salaries and the Library contributed an amount equaling 13.70% and 13.55%, respectively, of participants' gross salaries. The Library has paid all contributions required through December 31, 2006.

**6. Risk Management**

**Commercial Insurance**

The Library has obtained commercial insurance for the following risks:

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



# Mary Taylor, CPA

## Auditor of State

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

Perry Cook Memorial Library  
Morrow County  
P.O. Box 214  
Shauck, Ohio 43349

To the Board of Trustees:

We have audited the financial statements of the Perry Cook Memorial Library, Morrow County, Ohio, (the Library) as of and for the years ended December 31, 2006, and December 31, 2005, and have issued our report thereon dated October 24, 2007, wherein we noted the Library followed accounting practices the Auditor of State prescribes 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 Library's internal control over financial reporting as a basis for designing our audit procedures for expressing our opinion on the financial statements, but not to opine on the effectiveness of the Library's internal control over financial reporting. Accordingly, we have not opined on the effectiveness of the Library's internal control over financial reporting.

Our consideration of internal control over financial reporting was for the limited purpose described in the preceding paragraph and would not necessarily identify all deficiencies in internal control over financial reporting that might be significant deficiencies or material weaknesses. However, as discussed below, we identified certain deficiencies in internal control over financial reporting that we consider significant deficiencies.

A control deficiency exists when the design or operation of a control does not allow management or employees, in performing their assigned functions, to prevent or detect misstatements on a timely basis. A significant deficiency is a control deficiency, or combination of control deficiencies, that adversely affects the Library's ability to initiate, authorize, record, process, or report financial data reliably in accordance with its applicable accounting basis, such that there is more than a remote likelihood that the Library's internal control will not prevent or detect a more-than-inconsequential financial statement misstatement.

We consider the following deficiencies described in the accompanying schedule of findings to be significant deficiencies in internal control over financial reporting: 2006-001 through 2006-002.

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A material weakness is a significant deficiency, or combination of significant deficiencies resulting in more than a remote likelihood that the Library's internal control will not prevent or detect a material financial statement misstatement.

Our consideration of the internal control over financial reporting was for the limited purpose described in the first paragraph of this section and would not necessarily identify all deficiencies in the internal control that might be significant deficiencies and accordingly, would not necessarily disclose all significant deficiencies that are also material weaknesses. However, of the significant deficiencies described above, we believe finding number 2006-001 is also a material weakness.

We also noted certain internal control matters that we reported to the Library's management in a separate letter dated October 24, 2007.

#### **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 instances of noncompliance or other matters that we must report under *Government Auditing Standards* which are described in the accompanying schedule of findings as items 2006-002 and 2006-003.

We also noted a certain noncompliance or other matter not requiring inclusion in this report that we reported to the Library's management in a separate letter dated October 24, 2007.

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



**Mary Taylor, CPA**  
Auditor of State

October 24, 2007



**PERRY COOK MEMORIAL LIBRARY  
MORROW COUNTY**

**SCHEDULE OF FINDINGS  
DECEMBER 31, 2006 AND 2005**

<b>FINDINGS RELATED TO THE FINANCIAL STATEMENTS REQUIRED TO BE REPORTED IN ACCORDANCE WITH GAGAS</b>
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<b>FINDING NUMBER</b>	<b>2006-001</b>
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**Financial Reporting – Significant Deficiency/Material Weakness**

Sound financial reporting is the responsibility of the Clerk/Treasurer and the Board of Trustees and is essential to ensure the information provided to the readers of the financial statements is complete and accurate.

The following audit adjustments were made to the December 31, 2006 financial statements:

Adjustments to move bank transfers of \$82,834 that were recorded from the Capital Projects Fund to the General Fund and to remove the related expenditures of these funds from the General Fund and properly post them to the Capital Projects Fund.

The following audit adjustments were made to the December 31, 2005 financial statements:

Adjustments to move bank transfers of \$21,760 that were recorded from the Capital Projects Fund to the General Fund and to remove the related expenditures of these funds from the General Fund and properly post them to the Capital Projects Fund.

The following audit adjustments and reclassifications were inconsequential to the overall financial statements of the Library and were not posted to the December 31, 2005 financial statements:

Reclassification of \$3,600 of intergovernmental receipts from miscellaneous receipts in the General Fund.

The adjustments identified above should be reviewed by the Clerk/Treasurer and Board of Trustees to ensure that similar errors are not reported on financial statements in subsequent years. In addition, the Library should develop procedures for the periodic review of the activity posted to the accounting records, as well as, for the review of the financial statement information to ensure it accurately reflects the Library's activity.

<b>FINDING NUMBER</b>	<b>2006-002</b>
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**Allocation of Interest among Funds – Noncompliance Citation/Significant Deficiency**

Ohio Rev. Code 5705.131 states, in part, that a taxing authority of a subdivision may establish a nonexpendable trust fund for the purpose of receiving donations or contributions that the donor or contributor requires to be maintained intact. The principal of such fund may be invested, and the investment earnings on the principal shall be credited to the fund.

Otherwise, Ohio Rev. Code 3375.391 states that the board of library trustees of any free public library district may adopt a resolution requiring the treasurer of the district to credit the earnings made on the investment of the principal of the moneys specified in the resolution to the fund from which the earnings arose or any other fund of the district as the board specifies in its resolution. If no such resolution is adopted by the Board, the Clerk/Treasurer must credit all interest earned to the General Fund pursuant to Ohio Rev. Code 135.21.

**PERRY COOK MEMORIAL LIBRARY  
MORROW COUNTY**

**SCHEDULE OF FINDINGS  
DECEMBER 31, 2006 AND 2005  
(Continued)**

<b>FINDING NUMBER</b>	<b>2006-002 (Continued)</b>
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**Allocation of Interest among Funds (Continued)**

In 2006 and 2005, interest was correctly credited to the permanent fund per Ohio Rev. Code 5705.131. However, the Board has not adopted a resolution requiring the Treasurer to credit the Building Fund for interest earned.

In 2006 and 2005, interest was credited to the following funds:

Fiscal Year	General Fund	Capital Projects	Permanent
2006	\$327	\$54,340	\$117
2005	\$357	\$32,431	\$118

We recommend that the Board of Trustees adopt a resolution requiring the Clerk/Treasurer to credit interest to funds from which the earnings arose or any other fund the Board specifies.

<b>FINDING NUMBER</b>	<b>2006-003</b>
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**Expenditures Exceed Appropriations – Noncompliance Citation**

Ohio Administrative Code Section 117-8-02 states that the Library’s legislative body shall adopt appropriation measures. These measures establish the legal level of control. The legal level of control is the level (e.g. fund, program or function, department, object level) at which spending in excess of budgeted amounts would be a violation of law. This is established by the level at which the legislative body appropriates.

The legal level of control for the Library is at the object level. In 2005, expenditures exceeded appropriation at the object level as follows:

Date	Fund	Object	Appropriation Authority	Budgetary Expenditures	Variance
12/31/05	General	Transfers Out	\$0	\$125,000	(\$125,000)

We recommend the Clerk/Treasurer and the Board of Trustees monitor budget versus actual reports throughout the year to ensure budgetary expenditures do not exceed appropriations. In order to keep budgetary expenditures within appropriated amounts, the Board of Trustees may amend the annual appropriation measure by approving supplemental appropriations. All board approved annual and supplemental appropriations should be posted to the ledgers by the Clerk/Treasurer to allow for a meaningful comparison of budgeted vs. actual appropriations.

We further recommend the Library Clerk/Treasurer ensure that expenditures at each object level do not exceed appropriations.

**Officials’ Response**

We did not receive a response from Officials to the findings reported above.

**PERRY COOK MEMORIAL LIBRARY  
MORROW COUNTY**

**SCHEDULE OF PRIOR AUDIT FINDINGS  
DECEMBER 31, 2006 AND 2005**

Finding Number	Finding Summary	Fully Corrected?	Not Corrected, Partially Corrected; Significantly Different Corrective Action Taken; or Finding No Longer Valid; <b><i>Explain</i></b>
2004-001	Finding for Recovery – Repaid Under Audit	Yes	
2004-002	Budgetary Posting	Yes	





**Mary Taylor, CPA**  
Auditor of State

**PERRY COOK MEMORIAL LIBRARY**

**MORROW 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 24, 2007**