

**HOLMES COUNTY DISTRICT PUBLIC LIBRARY
HOLMES COUNTY, OHIO**

**FINANCIAL STATEMENTS
(AUDITED)**

**FOR THE YEARS ENDED
DECEMBER 31, 2011 AND 2010**

PAULA CICCONETTI, FISCAL OFFICER



Dave Yost • Auditor of State

Board of Trustees
Holmes County District Public Library
3102 Glen Drive
Millersburg, Ohio 44654

We have reviewed the *Independent Accountants' Report* of the Holmes County District Public Library, Holmes County, prepared by Julian & Grube, Inc., for the audit period January 1, 2010 through December 31, 2011. Based upon this review, we have accepted these reports in lieu of the audit required by Section 117.11, Revised Code. The Auditor of State did not audit the accompanying financial statements and, accordingly, we are unable to express, and do not express an opinion on them.

The financial statements in the attached report are presented in accordance with a regulatory basis of accounting prescribed or permitted by the Auditor of State. Due to a February 2, 2005 interpretation from the American Institute of Certified Public Accountants (AICPA), modifications were required to the *Independent Accountants' Report* on your financial statements. While the Auditor of State does not legally require your government to prepare financial statements pursuant to Generally Accepted Accounting Principles (GAAP), the AICPA interpretation requires auditors to formally acknowledge that you did not prepare your financial statements in accordance with GAAP. The attached report includes an opinion relating to GAAP presentation and measurement requirements, but does not imply the statements are misstated under the non-GAAP regulatory basis. The *Independent Accountants' Report* also includes an opinion on the financial statements using the regulatory format the Auditor of State permits.

Our review was made in reference to the applicable sections of legislative criteria, as reflected by the Ohio Constitution, and the Revised Code, policies, procedures and guidelines of the Auditor of State, regulations and grant requirements. The Holmes County District Public Library is responsible for compliance with these laws and regulations.

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

Dave Yost
Auditor of State

June 8, 2012

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**HOLMES COUNTY DISTRICT PUBLIC LIBRARY
HOLMES COUNTY, OHIO**

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Julian & Grube, Inc.
Serving Ohio Local Governments

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Independent Accountants' Report

Holmes County District Public Library
3102 Glen Drive
Millersburg, Ohio 44654

To the Board of Trustees:

We have audited the accompanying financial statements of the Holmes County District Public Library, Holmes County, Ohio, as of and for the years ended December 31, 2011 and 2010 as listed in the table of contents. These financial statements are the responsibility of the Holmes County District Public 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 2.B., the Holmes County District Public Library has prepared these financial statements using accounting practices the Auditor of State prescribes or permits. These practices differ from accounting principles generally accepted in the United States of America (GAAP). Although we cannot reasonably determine the effects on the financial statements of the variances between these regulatory accounting practices and GAAP, we presume they are material.

Instead of the combined funds the accompanying financial statements present, GAAP require presenting entity wide statements and also presenting the Holmes County District Public Library's larger (i.e. major) funds separately. While the Holmes County District Public 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 governments to reformat their statements. The Holmes County District Public 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 pursuant to its non-GAAP basis is in the second following paragraph.

Holmes County District Public Library
Independent Accountants' Report
Page Two

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, 2011 and 2010 do not present fairly, in conformity with accounting principles generally accepted in the United States of America, the financial position of the Holmes County District Public Library as of December 31, 2011 and 2010, 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 as of December 31, 2011 and 2010 and the reserves for encumbrances as of December 31, 2010 of the Holmes County District Public Library, Holmes County, Ohio and its combined cash receipts and disbursements for the years then ended on the accounting basis Note 2 describes.

As described in Note 2, during 2011, the Holmes County District Public Library adopted Governmental Accounting Standards Board Statement No. 54, "Fund Balance Reporting and Governmental Fund Type Definitions".

In accordance with *Government Auditing Standards*, we have also issued our report May 18, 2012, on our consideration of the Holmes County District Public Library's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts and grants 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.



Julian & Grube, Inc.
May 18, 2012

**HOLMES COUNTY DISTRICT PUBLIC LIBRARY
HOLMES COUNTY, OHIO**

COMBINED STATEMENT OF CASH RECEIPTS, CASH DISBURSEMENTS, AND
CHANGES IN FUND CASH BALANCES - ALL GOVERNMENTAL FUND TYPES
FOR THE YEAR ENDED DECEMBER 31, 2011

	Governmental Fund Types			Total (Memorandum Only)
	General	Special Revenue	Capital Projects	
Cash receipts:				
Public Library Fund	\$ 1,041,099	\$ -	\$ -	\$ 1,041,099
Intergovernmental	2,407	8,782	-	11,189
Patron Fines and Fees	34,441	-	-	34,441
Contributions, Gifts and Donations	690	54,215	16,900	71,805
Earnings on Investments	339	505	2,317	3,161
Miscellaneous	2,721	-	8,888	11,609
Total cash receipts	<u>1,081,697</u>	<u>63,502</u>	<u>28,105</u>	<u>1,173,304</u>
Cash disbursements:				
Current:				
Library Services	933,581	56,819	35,377	1,025,777
Capital Outlay	893	300	16,855	18,048
Total cash disbursements	<u>934,474</u>	<u>57,119</u>	<u>52,232</u>	<u>1,043,825</u>
Total cash receipts over/(under) cash disbursements	<u>147,223</u>	<u>6,383</u>	<u>(24,127)</u>	<u>129,479</u>
Other financing receipts/(disbursements):				
Transfers In	-	-	25,000	25,000
Transfers Out	(25,000)	-	-	(25,000)
Advances In	8,782	-	-	8,782
Advances Out	-	(8,782)	-	(8,782)
Total other financing receipts/(disbursements)	<u>(16,218)</u>	<u>(8,782)</u>	<u>25,000</u>	<u>-</u>
Net Change in Fund Cash Balances	131,005	(2,399)	873	129,479
Cash fund balances, January 1, 2011	<u>113,246</u>	<u>149,299</u>	<u>483,576</u>	<u>746,121</u>
Fund Cash Balances, December 31, 2011				
Restricted	-	35,228	32,129	67,357
Committed	-	111,672	-	111,672
Assigned	48,915	-	452,320	501,235
Unassigned (Deficit)	195,336	-	-	195,336
Fund Cash Balances, December 31, 2011	<u>\$ 244,251</u>	<u>\$ 146,900</u>	<u>\$ 484,449</u>	<u>\$ 875,600</u>

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

**HOLMES COUNTY DISTRICT PUBLIC LIBRARY
HOLMES COUNTY, OHIO**

COMBINED STATEMENT OF CASH RECEIPTS, CASH DISBURSEMENTS, AND
CHANGES IN FUND CASH BALANCES - ALL GOVERNMENTAL FUND TYPES
FOR THE YEAR ENDED DECEMBER 31, 2010

	Governmental Fund Types			Total (Memorandum Only)
	General	Special Revenue	Capital Projects	
Cash receipts:				
Public Library Fund	\$ 970,698	\$ -	\$ -	\$ 970,698
Patron Fines and Fees	26,174	-	-	26,174
Contributions, Gifts and Donations	76,273	71,540	5,000	152,813
Earnings on Investments	370	642	3,415	4,427
Miscellaneous	1,804	-	18,576	20,380
Total cash receipts	<u>1,075,319</u>	<u>72,182</u>	<u>26,991</u>	<u>1,174,492</u>
Cash disbursements:				
Current:				
Salaries	551,856	-	-	551,856
Employee Fringe Benefits	155,812	-	-	155,812
Purchased and Contractual Services	153,095	5,452	48,235	206,782
Library Materials and Information	81,540	32,002	88	113,630
Supplies	9,362	7,188	-	16,550
Other	17,265	-	-	17,265
Capital outlay	80	8,782	27,288	36,150
Total cash disbursements	<u>969,010</u>	<u>53,424</u>	<u>75,611</u>	<u>1,098,045</u>
Total cash receipts over/(under) cash disbursements	<u>106,309</u>	<u>18,758</u>	<u>(48,620)</u>	<u>76,447</u>
Other financing receipts/(disbursements):				
Sale of Assets	2,673	-	-	2,673
Transfers-In	-	-	225,000	225,000
Transfers-Out	(225,000)	-	-	(225,000)
Advances-In	-	8,782	-	8,782
Advances-Out	(8,782)	-	-	(8,782)
Total other financing receipts/(disbursements)	<u>(231,109)</u>	<u>8,782</u>	<u>225,000</u>	<u>2,673</u>
Excess of cash receipts and other financing receipts over/(under) cash disbursements and other financing disbursements	(124,800)	27,540	176,380	79,120
Cash fund balances, January 1, 2010	<u>238,046</u>	<u>121,759</u>	<u>307,196</u>	<u>667,001</u>
Cash fund balances, December 31, 2010	<u>\$ 113,246</u>	<u>\$ 149,299</u>	<u>\$ 483,576</u>	<u>\$ 746,121</u>
Reserve for Encumbrances, December 31, 2010	<u>\$ 11,367</u>	<u>\$ 137</u>	<u>\$ 7,000</u>	<u>\$ 18,504</u>

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

**HOLMES COUNTY DISTRICT PUBLIC LIBRARY
HOLMES COUNTY, OHIO**

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEARS ENDED DECEMBER 31, 2011 AND 2010

NOTE 1 - DESCRIPTION OF THE ENTITY

The constitution and laws of the State of Ohio establish the rights and privileges of the Holmes County District Public Library, Holmes County, Ohio (the "Library") as a body corporate and politic. The library is directed by a seven-member Board of Trustees; four are appointed by the Holmes County Commissioners and three are appointed by the Holmes County Common Pleas Court Judge. 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.

NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. BASIS OF PRESENTATION

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

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

B. BASIS OF PRESENTATION - 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:

General Fund

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

Special Revenue Fund Type

These funds are used to account for proceeds of specific revenue sources that are legally restricted to expenditure for specific purposes. The Library had the following significant Special Revenue Funds:

Special Revenue Funds - These funds are used to collect donations from the public for the purpose of buying various educational and library resources.

**HOLMES COUNTY DISTRICT PUBLIC LIBRARY
HOLMES COUNTY, OHIO**

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEARS ENDED DECEMBER 31, 2011 AND 2010

NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - (Continued)

Bookmobile Support Fund - This fund receives monies from the public for the purpose of buying materials and fuel for the bookmobile as well as paying for bookmobile maintenance and repairs.

Capital Project Fund Type

These funds are used to account for receipts that are restricted for the acquisition or construction of major capital projects (except those financed through trust funds). The Library had the following Capital Project Funds:

Capital Improvements Fund - The Library utilizes this fund to collect donations from the public and expended for library construction projects.

Automated Library Systems Fund - This fund receives transfers from the General Fund and used primarily to upgrade the library computer systems.

C. CASH AND CASH EQUIVALENTS AND INVESTMENTS

For reporting purposes, the Library considers "Cash and Cash Equivalents" to be cash on hand, demand deposits, and all investments held by the Library with a maturity date less than or equal to three months from the date of purchase.

D. 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, and object level of control.

A summary of 2011 and 2010 budgetary activity appears in Note 4.

E. PROPERTY, PLANT AND EQUIPMENT

Capital assets are not capitalized in any of the Library's funds. Instead, capital acquisition and construction costs are reflected as disbursements in the fund in the year expended. The costs of normal maintenance and repairs are also expended, along with improvements. Depreciation is not recorded by the Library.

**HOLMES COUNTY DISTRICT PUBLIC LIBRARY
HOLMES COUNTY, OHIO**

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEARS ENDED DECEMBER 31, 2011 AND 2010

NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - (Continued)

F. FUND BALANCE

For December 31, 2011, the Library implemented Governmental Accounting Standards Board (GASB) No. 54, "Fund Balance Reporting and Governmental Fund Type Definitions", which had no effect on fund balances. Under GASB No. 54, fund balances are 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

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.

**HOLMES COUNTY DISTRICT PUBLIC LIBRARY
HOLMES COUNTY, OHIO**

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEARS ENDED DECEMBER 31, 2011 AND 2010

NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - (Continued)

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. 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.

H. TOTAL COLUMNS ON THE FINANCIAL STATEMENTS

Total columns on the financial statements are captioned “Total (Memorandum Only)” to indicate that they are presented only to facilitate financial analysis. Interfund-type eliminations have not been made in the aggregation of this data.

NOTE 3 - CASH AND CASH EQUIVALENTS

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

	<u>2011</u>	<u>2010</u>
Demand Deposits	\$ 674,748	\$ 512,596
Certificates of Deposits	200,636	200,888
Cash on hand	<u>216</u>	<u>272</u>
 Total Deposits	 <u>875,600</u>	 <u>713,756</u>
 STAR Ohio	 <u>-</u>	 <u>32,365</u>
 Total Deposits and Investments	 <u>\$ 875,600</u>	 <u>\$ 746,121</u>

Deposits: Deposits are either (1) insured by the Federal Depository Insurance Corporation or (2) collateralized by the financial institution’s public entity deposit pool.

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

**HOLMES COUNTY DISTRICT PUBLIC LIBRARY
HOLMES COUNTY, OHIO**

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEARS ENDED DECEMBER 31, 2011 AND 2010

NOTE 4 - BUDGETARY ACTIVITY

Budgetary activity for the years ending December 31, 2011 and 2010 follows:

2011 Budgeted vs. Actual Receipts

Fund Type	Budgeted Receipts	Actual Receipts	Variance
General	\$ 975,974	\$ 1,090,479	\$ 114,505
Special Revenue	75,232	63,502	(11,730)
Capital Projects	<u>57,400</u>	<u>53,105</u>	<u>(4,295)</u>
Total	<u>\$ 1,108,606</u>	<u>\$ 1,207,086</u>	<u>\$ 98,480</u>

2011 Budgeted vs. Actual Budgetary Basis Disbursements

Fund Type	Appropriation Authority	Actual Disbursements	Variance
General	\$ 1,080,817	\$ 967,926	\$ 112,891
Special Revenue	67,667	66,792	875
Capital Projects	<u>87,250</u>	<u>52,272</u>	<u>34,978</u>
Total	<u>\$ 1,235,734</u>	<u>\$ 1,086,990</u>	<u>\$ 148,744</u>

2010 Budgeted vs. Actual Receipts

Fund Type	Budgeted Receipts	Actual Receipts	Variance
General	\$ 1,073,220	\$ 1,077,992	\$ 4,772
Special Revenue	135,982	80,964	(55,018)
Capital Projects	<u>294,800</u>	<u>251,991</u>	<u>(42,809)</u>
Total	<u>\$ 1,504,002</u>	<u>\$ 1,410,947</u>	<u>\$ (93,055)</u>

2010 Budgeted vs. Actual Budgetary Basis Disbursements

Fund Type	Appropriation Authority	Actual Disbursements	Variance
General	\$ 1,310,550	\$ 1,214,159	\$ 96,391
Special Revenue	82,080	53,561	28,519
Capital Projects	<u>123,864</u>	<u>82,611</u>	<u>41,253</u>
Total	<u>\$ 1,516,494</u>	<u>\$ 1,350,331</u>	<u>\$ 166,163</u>

**HOLMES COUNTY DISTRICT PUBLIC LIBRARY
HOLMES COUNTY, OHIO**

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEARS ENDED DECEMBER 31, 2011 AND 2010**

NOTE 5 - GRANTS-IN-AID AND TAX RECEIPTS

The primary source of revenue for Ohio public libraries is the Public Library Fund (PLF). The PLF was enacted by the State of Ohio as the funding mechanism for Ohio Public Libraries in January 2008. The PLF is a set percentage of the total General Revenue Fund tax receipts and is distributed to each county monthly using an equalization formula. 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 any additional revenues the Library receives.

NOTE 6 - RETIREMENT SYSTEM

The Library's employees belong to the Ohio Public Employees Retirement System (OPERS). OPERS is a cost sharing, multiple-employer plan. This plan provides retirement benefits, including post-retirement healthcare, and survivor and disability benefits to participants as prescribed by the Ohio Revised Code.

Contribution rates are also prescribed by the Ohio Revised Code. For both 2011 and 2010, members of OPERS participants contributed 10% of their wages, respectively. For both 2011 and 2010, the Library contributed an amount equal to 14% of their wages to OPERS. The Library has paid all contributions required through December 31, 2011 and 2010.

NOTE 7 - RISK MANAGEMENT

Commercial Insurance

The Library has obtained commercial insurance for the following risks:

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

NOTE 8 - MISCELLANEOUS RECEIPTS

Miscellaneous receipts in the Capital Projects fund for the years ended December 31, 2011 and 2010 consists primarily of reimbursements.

NOTE 9 - CONTINGENT LIABILITIES

The Library is not currently involved in litigation.



Julian & Grube, Inc.

Serving Ohio Local Governments

333 County Line Rd. West, Westerville, OH 43082 Phone: 614.846.1899 Fax: 614.846.2799

Independent Accountants' Report on Internal Control Over Financial Reporting and on Compliance and Other Matters Required by *Government Auditing Standards*

Holmes County District Public Library
3102 Glen Drive
Millersburg, Ohio 44654

To the Board of Trustees:

We have audited the financial statements of the Holmes County District Public Library, Holmes County, Ohio, as of and for the years ended December 31, 2011 and 2010, and have issued our report thereon dated May 18, 2012, wherein we noted the Holmes County District Public Library prepared its financial statements using accounting practices the Auditor of State prescribes or permits rather than accounting principles generally accepted in the United States of America. As described in Note 2, the Holmes County District Public Library adopted Governmental Accounting Standards Board Statement No. 54, "Fund Balance Reporting and Governmental Fund Type Definitions" for the year ended December 31, 2011. 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 Holmes County District Public Library's internal control over financial reporting as a basis for designing our audit procedures for the purpose of expressing our opinion on the financial statements, but not for the purpose of opining on the effectiveness of the Holmes County District Public Library's internal control over financial reporting. Accordingly, we have not opined on the effectiveness of the Holmes County District Public Library's internal control over financial reporting.

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

Board of Trustees
Holmes County District Public Library

Our consideration of internal control over financial reporting was for the limited purpose described in the first paragraph of this section as was not designed to identify all deficiencies in internal control over financial reporting that might be deficiencies, significant deficiencies or material weaknesses. We did not identify any deficiencies in internal control over financial reporting that we consider material weaknesses, as defined above.

Compliance and Other Matters

As part of reasonably assuring whether the Holmes County District Public 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 Board of Trustees, management and others within the Holmes County District Public Library. We intend it for no one other than these specified parties.



Julian & Grube, Inc.
May 18, 2012



Dave Yost • Auditor of State

HOLMES COUNTY DISTRICT PUBLIC LIBRARY

HOLMES 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
JUNE 21, 2012