



**WARREN-TRUMBULL COUNTY PUBLIC LIBRARY  
TRUMBULL COUNTY**

**REGULAR AUDIT**

**FOR THE YEARS ENDED  
DECEMBER 31, 2022-2023**





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Columbus, Ohio 43215  
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800-282-0370

Board of Trustees  
Warren-Trumbull County Public Library  
444 Mahoning Ave NW  
Warren, Ohio 44483

We have reviewed the *Independent Auditor's Report* of the Warren-Trumbull County Public Library, Trumbull County, prepared by Canter & Associates, for the audit period January 1, 2022 through December 31, 2023. 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. The Warren-Trumbull County Public Library is responsible for compliance with these laws and regulations.

KEITH FABER  
Ohio Auditor of State

Tiffany L. Ridenbaugh, CPA, CFE, CGFM  
Chief Deputy Auditor

**June 27, 2025**

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**WARREN-TRUMBULL COUNTY PUBLIC LIBRARY  
TRUMBULL COUNTY**

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## INDEPENDENT AUDITOR'S REPORT

Warren-Trumbull County Public Library  
Trumbull County  
444 Mahoning Ave NW  
Warren, Ohio 44483

To the Board of Trustees:

### ***Report on the Audit of the Financial Statements***

#### ***Unmodified and Adverse Opinions***

We have audited the financial statements of Warren-Trumbull County Public Library, Trumbull County, Ohio (the Library), which comprises the cash balances, receipts and disbursements for each governmental fund type combined total as of and for the years ended December 31, 2023 and 2022, and the related notes to the financial statements.

#### ***Unmodified Opinion on Regulatory Basis of Accounting***

In our opinion, the accompanying financial statements referred to above present fairly, in all material respects, the cash balances, receipts and disbursements for each governmental fund type combined total as of and for the years ended December 31, 2023 and 2022, and the related notes to the financial statements, in accordance with the financial reporting provisions which Ohio Revised Code Section 117.38 and Ohio Administrative Code Section 117-2-03(C) permit, described in Note 2.

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

In our opinion, because of the significance of the matter discussed in the *Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles* section of our report, the accompanying financial statements do not present fairly, in accordance with accounting principles generally accepted in the United States of America, the financial position of the Library, as of December 31, 2023 and 2022, or the changes in financial position thereof for the years then ended.

#### ***Basis for Opinions***

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS) and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the *Auditor's Responsibilities for the Audit of the Financial Statements* section of our report. We are required to be independent of the Library, and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

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

As described in Note 2 of the financial statements, the financial statements are prepared by Library on the basis of the financial reporting provisions of Ohio Revised Code Section 117.38 and Ohio Administrative Code Section 117-2-03(C), which is an accounting basis other than accounting principles generally accepted in the United States of America (GAAP), to satisfy these requirements. The effects on the financial statements of the variances between the regulatory basis of accounting described in Note 2 and accounting principles generally accepted in the United States of America, although not reasonably determinable, are presumed to be material and pervasive.

***Emphasis of Matter***

As discussed in Note 13 to the financial statements for 2022, the financial impact of COVID-19 and the ensuing emergency measures will impact subsequent periods of the Library. We did not modify our opinion regarding this matter.

***Responsibilities of Management for the Financial Statements***

Management is responsible for the preparation and fair presentation of the financial statements in accordance with the financial reporting provisions Ohio Revised Code Section 117.38 and Ohio Administrative Code Section 117-2-03(C) permit. Management is also responsible for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the Library's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

***Auditor's Responsibilities for the Audit of the Financial Statements***

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS and the financial audit standards in the Comptroller General of the United States' *Government Auditing Standards* will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with GAAS and *Government Auditing Standards*, we

- exercise professional judgment and maintain professional skepticism throughout the audit.



- identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Library's internal control. Accordingly, no such opinion is expressed.
- evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the Library's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

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

In accordance with *Government Auditing Standards*, we have also issued our report dated April 28, 2025, 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. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the Library's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with Government Auditing Standards in considering the Library's internal control over financial reporting and compliance.



**Canter & Associates**  
Poland, Ohio

April 28, 2025

**WARREN-TRUMBULL COUNTY PUBLIC LIBRARY  
TRUMBULL COUNTY**

**COMBINED STATEMENT OF CASH RECEIPTS, CASH DISBURSEMENTS, AND  
CHANGES IN FUND CASH BALANCES  
ALL GOVERNMENTAL FUND TYPES  
FOR THE YEAR ENDED DECEMBER 31, 2023**

	Governmental Fund Types					Totals (Memorandum Only)
	General	Special Revenue	Debt Service	Capital Projects	Permanent	
<b>Cash Receipts:</b>						
Property and Other Local Taxes	\$3,090,219	\$ -	\$ -	\$ -	\$ -	\$3,090,219
Public Library	5,342,451	-	-	-	-	5,342,451
Intergovernmental	354,741	109,703	-	-	-	464,444
Patron Fines and Fees	39,072	-	-	-	-	39,072
Services Provided to Other Entities	7,021	-	-	-	-	7,021
Contributions, Gifts and Donations	13,048	122,028	-	-	-	135,076
Earnings on Investments	10,532	-	-	185,290	-	195,822
Miscellaneous	103,665	-	-	-	-	103,665
<i>Total Cash Receipts</i>	<u>8,960,749</u>	<u>231,731</u>	<u>0</u>	<u>185,290</u>	<u>-</u>	<u>9,377,770</u>
<b>Cash Disbursements:</b>						
Current:						
Library Services:						
Public Services and Programs	5,461,137	-	-	-	-	5,461,137
Collection Development and Processing	807,942	-	-	-	-	807,942
Support Services:						
Facilities Operation and Maintenance	766,508	-	-	-	-	766,508
Business Administration	49,313	27,604	-	-	-	76,917
Information Services	-	21,120	-	24,556	-	45,676
Capital Outlay	300,995	146,558	-	1,367,543	-	1,815,096
Debt Service:						
Redemption of Principal	-	-	365,000	-	-	365,000
Interest and Other Fiscal Charges	-	-	258,450	-	-	258,450
<i>Total Cash Disbursements</i>	<u>7,385,895</u>	<u>195,282</u>	<u>623,450</u>	<u>1,392,099</u>	<u>-</u>	<u>9,596,726</u>
<i>Excess of Receipts Over/(Under) Disbursements</i>	<u>1,574,854</u>	<u>36,449</u>	<u>(623,450)</u>	<u>(1,206,809)</u>	<u>-</u>	<u>(218,956)</u>
<b>Other Financing Receipts/(Disbursements):</b>						
Transfers In	-	25,000	662,447	760,812	-	1,448,259
Transfers Out	(1,448,259)	-	-	-	-	(1,448,259)
<i>Total Other Financing Receipts/(Disbursements)</i>	<u>(1,448,259)</u>	<u>25,000</u>	<u>662,447</u>	<u>760,812</u>	<u>-</u>	<u>0</u>
<i>Net Change in Fund Cash Balances</i>	<u>126,595</u>	<u>61,449</u>	<u>38,997</u>	<u>(445,997)</u>	<u>-</u>	<u>(218,956)</u>
Fund Cash Balances, January 1	<u>1,147,672</u>	<u>301,986</u>	<u>1,710,822</u>	<u>3,603,764</u>	<u>9,495</u>	<u>6,773,739</u>
<i>Total Fund Cash Balances, December 31</i>	<u><u>\$1,274,267</u></u>	<u><u>\$363,435</u></u>	<u><u>\$1,749,819</u></u>	<u><u>\$3,157,767</u></u>	<u><u>\$9,495</u></u>	<u><u>\$6,554,783</u></u>

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

**WARREN-TRUMBULL COUNTY PUBLIC LIBRARY  
TRUMBULL COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS  
DECEMBER 31, 2023**

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**1. REPORTING ENTITY**

The Warren-Trumbull County Public Library (the “Library”), Trumbull County, is a body politic and corporate established to exercise the rights and privileges conveyed to it by the constitution and laws of the State of Ohio. The Trumbull County Common Pleas Court Judge appoints three of the Trustees to govern the Library. The remaining four Trustees are appointed by the Trumbull County Board of Commissioners. The Library provides the community with various educational and literary resources.

The Library’s management believes these financial statements present all activity for which the Library is financially accountable.

**2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

***Basis of Presentation***

The Library’s financial statements consist of a combined statement of receipts, disbursements and changes in fund balances (regulatory cash basis) for all governmental fund types which are organized on a fund type basis.

***Fund Accounting***

The Library uses funds to maintain its financial records during the year. A fund is defined as a fiscal and accounting entity with a self-balancing set of accounts. The funds of the Library are presented below:

***General Fund*** - The general fund accounts for and reports all financial resources not accounted for and reported in another fund. The general fund balance is available to the Library for any purpose provided it is expended or transferred according to the general laws of Ohio.

***Special Revenue Funds*** - These funds account for and report the proceeds of specific revenue sources that are restricted or committed to expenditure for specified purposes other than debt service or capital projects. The Library had the following significant Special Revenue Funds:

***Bookmobile Fund*** – This fund accounts for and reports financial resources that are restricted, committed, or assigned to be used for the purchase of a bookmobile for the Library. Two maintenance vans were purchased with cash during the year.

***Warren Library Association Fund*** – This fund receives annual donations from the Warren Library Association to be used for general support of the library and its programs.

***Accelerated Learning Grant Fund*** – This fund accounts for a \$235,000 grant from the Ohio Department of Education. The grant money is to purchase a pop-up vehicle to be used by the Community Engagement Department and some other items. During April of 2023, a deposit totaling \$109,703 was sent to Matthews Specialty Vehicles for the customized bookmobile Ford Transit.

**WARREN-TRUMBULL COUNTY PUBLIC LIBRARY  
TRUMBULL COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS  
DECEMBER 31, 2023**

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***Debt Service Funds*** These funds account for and report financial resources that are restricted, committed, or assigned to expenditure for principal and interest. The Library had the following significant Debt Service Fund:

***Note Retirement Fund*** – This fund accounts for a portion of the Library’s public library funds that are put aside each month to service our debt twice a year.

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

***Building and Repair Fund*** – This fund utilizes transfers from the General fund to make building repairs and improvements.

***Thomas Fund*** – This fund was established when the Library received a bequest from a patron, Layte Thomas. The fund is planned to be used for future Library capital expenditures.

***Permanent Funds*** - These funds account for and report resources that are restricted to the extent that only earnings, and not principal, may be used for purposes that support the reporting government's programs (for the benefit of the Library or its citizenry). The Library had the following significant permanent fund:

***Kyser Fund*** – The earnings from this trust fund can be used for erecting new buildings, making additions to present buildings, and purchasing new equipment or books.

***Basis of Accounting***

These financial statements follow the accounting basis permitted by the financial reporting provisions of Ohio Revised Code Section 117.38 and Ohio Administrative Code Section 117-2-03 (C). This basis is similar to the cash receipts and disbursements accounting basis. The Board recognizes receipts when received in cash rather than when earned and recognizes disbursements when paid rather than when a liability is incurred. Budgetary presentations report budgetary expenditures when a commitment is made (i.e., when an encumbrance is approved).

These statements include adequate disclosure of material matters, as the financial reporting provisions of Ohio Revised Code Section 117.38 and Ohio Administrative Code Section 117-2-03 (C) permit.

***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 2023 budgetary activity appears in Note 3.

**WARREN-TRUMBULL COUNTY PUBLIC LIBRARY  
TRUMBULL COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS  
DECEMBER 31, 2023**

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***Deposits and Investments***

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

Money market mutual funds are recorded at the share value the mutual funds report. Investment in STAR Ohio is measured at the net asset value (NAV) per share provided by STAR Ohio. The NAV per share is calculated on an amortized cost basis that provides an NAV per share that approximates fair value.

***Capital Assets***

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

***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.

***Leases***

The Library is the lessee in a lease (as defined by GASB 87) related to equipment under noncancelable leases. Lease disbursements are recognized when they are received/paid.

***Fund Balance***

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

***Nonspendable*** The Library classifies assets as *nonspendable* when legally or contractually required to maintain the amounts intact. For regulatory purposes, nonspendable fund balance includes the nonspendable portion of the corpus in permanent funds.

***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.

***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.

**WARREN-TRUMBULL COUNTY PUBLIC LIBRARY  
TRUMBULL COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS  
DECEMBER 31, 2023**

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**Assigned** Assigned fund balances are intended for specific purposes but do not meet the criteria to be classified as *restricted* or *committed*. For regulatory purposes, assigned fund balance in the general fund is limited to encumbrances outstanding at year end.

**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.

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.

**3. BUDGETARY ACTIVITY**

Budgetary activity for the year ending December 31, 2023, follows:

2023 Budgeted vs. Actual Receipts			
Fund Type	Budgeted Receipts	Actual Receipts	Variance
General	\$8,944,192	\$8,960,749	\$16,557
Special Revenue	273,288	256,731	(16,557)
Debt Service	662,447	662,447	0
Capital Projects	946,102	946,102	0
Total	<u>\$10,826,029</u>	<u>\$10,826,029</u>	<u>\$0</u>

2023 Budgeted vs. Actual Budgetary Basis Expenditures			
Fund Type	Appropriation Authority	Budgetary Expenditures	Variance
General	\$9,497,271	\$9,091,618	\$405,653
Special Revenue	318,676	202,709	115,967
Debt Service	623,950	623,450	500
Capital Projects	1,582,750	1,509,643	73,107
Permanent	8,399	0	8,399
Total	<u>\$12,031,046</u>	<u>\$11,427,420</u>	<u>\$603,626</u>

**4. DEPOSITS AND INVESTMENTS**

To improve cash management, cash received by the Library is pooled. Monies for all fund are maintained in this pool. The Ohio Revised Code prescribes allowable deposits and investments. A summary of the Library's deposit and investment account are as follows:

**WARREN-TRUMBULL COUNTY PUBLIC LIBRARY  
TRUMBULL COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS  
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	<u>2023</u>
<b>Deposits:</b>	
Cash on hand	\$1,005
Demand deposits	481,467
Other Time Deposits (Money Market)	<u>2,897,941</u>
Total deposits	<u>3,380,413</u>
<b>Investments:</b>	
STAR Ohio	<u>3,174,370</u>
Total investments	<u>3,174,370</u>
Total deposits and investments	<u><u>\$6,554,783</u></u>

The Library does not use a separate payroll clearing account. The expenditures included in the accompanying financial statements reflect net payroll plus all remitted payroll withholdings. At December 31, 2023, the Library is holding \$54,155 in unremitted employee payroll withholdings.

***Deposits***

Deposits are insured by the Federal Deposit Insurance Corporation or collateralized through the Ohio Pooled Collateral System (OPCS), a collateral pool of eligible securities deposited with a qualified trustee and pledged to the Treasurer of State to secure the repayment of all public monies deposited in the financial institution.

At December 31, 2023, all deposits were insured or collateralized.

***Investments***

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

**5. GRANTS-IN AID AND TAXES**

***Grants in Aid***

The primary source of revenue for Ohio public libraries is the Public Library Fund (PLF). The State allocates PLF to each county based on the total tax revenue credited to the State's general revenue fund during the preceding month using the statutory allocation method. Estimated entitlement figures were issued to County Auditors. The actual current year entitlements were computed in December of each year. The difference between the estimate and actual will be adjusted evenly in the PLF distributions made from January-June of the subsequent year.

**WARREN-TRUMBULL COUNTY PUBLIC LIBRARY  
TRUMBULL COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS  
DECEMBER 31, 2023**

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***Property Taxes***

Real property taxes become a lien on January 1 preceding the October 1 date for which the taxing authority of the subdivision to whose jurisdiction the Library is subject adopts rates. The State Department of Taxation, Division of Tax Equalization, adjusts these rates for inflation. Property taxes are also reduced for applicable homestead and rollback deductions. The financial statements include homestead and rollback amounts the State pays as 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.

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

**6. RISK MANAGEMENT**

***Workers Compensation***

Workers' Compensation coverage is provided by the State of Ohio. 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 costs.

***Commercial Insurance***

The Library has obtained commercial insurance for the following risks:

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

**7. DEFINED BENEFIT PENSION PLANS**

***Ohio Public Employees Retirement System***

The Library's employees belong to the Ohio Public Employees Retirement System (OPERS). OPERS is a cost-sharing, multiple-employer plan. The Ohio Revised Code prescribes this plan's benefits, which include postretirement healthcare and survivor and disability benefits.

The Ohio Revised Code also prescribes contribution rates. OPERS members contributed 10 percent, of their gross salaries and the Library contributed an amount equaling 14 percent, of participants' gross salaries. The Library has paid all contributions required through December 31, 2023.



**WARREN-TRUMBULL COUNTY PUBLIC LIBRARY  
TRUMBULL COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS  
DECEMBER 31, 2023**

**8. POSTEMPLOYMENT BENEFITS**

OPERS offers a cost-sharing, multiple-employer defined benefit postemployment plan. OPERS offers a health reimbursement arrangement (HRA) allowance to benefit recipients meeting certain age and service credit requirements. The HRA is an account funded by OPERS that provides taxfree reimbursement for qualified medical expenses such as monthly post-tax insurance premiums, deductibles, co-insurance, and co-pays incurred by eligible benefit recipients and their dependents. For calendar year 2023, the portion of employer contributions allocated to health care was 0 percent for members in the traditional pension plan and 2 percent for members in the combined plan. For 2023, the portion of employer contributions allocated to health care for members in the member-directed plan was 4.0 percent; however, a portion of the health care rate was funded with reserves.

**9. DEBT**

Debt outstanding at December 31, 2023, was as follows:

	<u>Principal</u>	<u>Interest Rate</u>
2020 Library Facilities Notes	<u>\$7,770,000</u>	3.00%

During 2020, the Library issued \$9,000,000 Library Facilities Notes, Series 2020, dated May 28, 2020. The issuance was done to finance the building construction and improvement project at the Warren location. The notes were issued at 3.0 percent, mature in December of 2039 and will be paid from the note retirement fund.

In association with the above note, the Library was required to establish the note retirement debt service fund. The balance in the note retirement fund at December 31, 2023, was \$1,749,819 after making a principal payment of \$365,000 and interest payments of \$258,450.

***Amortization***

Amortization of the above debt, including interest, is scheduled as follows:

Year Ended December 31,	2020 Library Facilities Notes		
	Principal	Interest	Total
2024	\$ 380,000	\$ 241,350	\$ 621,350
2025	395,000	226,150	621,150
2026	410,000	210,350	620,350
2027	420,000	198,050	618,050
2028	435,000	185,450	620,450
2029-2033	2,375,000	724,000	3,099,000
2034-2038	2,755,000	345,250	3,100,250
2039	600,000	18,500	618,500
Total	<u>\$7,770,000</u>	<u>\$ 2,149,100</u>	<u>\$ 9,919,100</u>

**WARREN-TRUMBULL COUNTY PUBLIC LIBRARY  
TRUMBULL COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS  
DECEMBER 31, 2023**

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**10. CONTINGENT LIABILITIES**

Amounts grantor agencies pay to the Library are subject to audit and adjustment by the grantor, principally the federal government. The grantor may require refunding any disallowed costs. Management cannot presently determine amounts grantors may disallow. However, based on prior experience, management believes any refunds would be immaterial.

**11. FUND BALANCES**

Included in fund balance are amounts the Library cannot spend, including the unexpendable corpus of the permanent funds. Encumbrances are commitments related to unperformed contracts for goods or services. Encumbrance accounting is utilized to the extent necessary to assure effective budgetary control and accountability and to facilitate effective cash planning and control. At year end the balances of these amounts were as follows:

<u>Fund Balances</u>	<u>General</u>	<u>Special Revenue</u>	<u>Debt Service</u>	<u>Capital Projects</u>	<u>Permanent</u>	<u>Total</u>
Nonspendable:						
Corpus	\$0	\$0	\$0	\$0	\$9,495	9,495
Outstanding Encumbrances	<u>257,464</u>	<u>7,427</u>	<u>0</u>	<u>117,544</u>	<u>0</u>	<u>382,435</u>
Total	<u>\$257,464</u>	<u>\$7,427</u>	<u>\$0</u>	<u>\$117,544</u>	<u>\$9,495</u>	<u>\$391,930</u>

The fund balance of special revenue funds is either restricted or committed. The fund balance of debt service funds and capital projects funds are restricted, committed, or assigned. The fund balance of permanent funds that is not part of the nonspendable corpus is either restricted or committed. These restricted, committed, and assigned amounts in the special revenue, debt service, capital projects, and permanent funds would include the outstanding encumbrances. In the general fund, outstanding encumbrances are considered assigned.

**WARREN-TRUMBULL COUNTY PUBLIC LIBRARY  
TRUMBULL COUNTY**

**COMBINED STATEMENT OF CASH RECEIPTS, CASH DISBURSEMENTS, AND  
CHANGES IN FUND CASH BALANCES  
ALL GOVERNMENTAL FUND TYPES  
FOR THE YEAR ENDED DECEMBER 31, 2022**

	Governmental Fund Types					Totals (Memorandum Only)
	General	Special Revenue	Debt Service	Capital Projects	Permanent	
<b>Cash Receipts:</b>						
Property and Other Local Taxes	\$3,025,275	\$ -	\$ -	\$ -	\$ -	\$3,025,275
Public Library	5,260,792	-	-	-	-	5,260,792
Intergovernmental	338,638	-	-	-	-	338,638
Patron Fines and Fees	41,865	-	-	-	-	41,865
Services Provided to Other Entities	400	-	-	-	-	400
Contributions, Gifts and Donations	10,373	210,899	-	-	-	221,272
Earnings on Investments	3,466	-	-	67,815	-	71,281
Miscellaneous	20,307	-	-	-	-	20,307
<i>Total Cash Receipts</i>	<u>8,701,116</u>	<u>210,899</u>	<u>0</u>	<u>67,815</u>	<u>-</u>	<u>8,979,830</u>
<b>Cash Disbursements:</b>						
Current:						
Library Services:						
Public Services and Programs	4,916,300	-	-	-	-	4,916,300
Collection Development and Processing	763,135	19,613	-	-	-	782,748
Support Services:						
Facilities Operation and Maintenance	559,286	-	-	-	-	559,286
Business Administration	25,597	-	-	-	-	25,597
Information Services	-	20,230	-	96,670	-	116,900
Capital Outlay	442,930	87,943	-	5,329,729	-	5,860,602
Debt Service:						
Redemption of Principal	-	-	355,000	-	-	355,000
Interest and Other Fiscal Charges	-	-	267,100	-	-	267,100
<i>Total Cash Disbursements</i>	<u>6,707,248</u>	<u>127,786</u>	<u>622,100</u>	<u>5,426,399</u>	<u>-</u>	<u>12,883,533</u>
<i>Excess of Receipts Over/(Under) Disbursements</i>	<u>1,993,868</u>	<u>83,113</u>	<u>(622,100)</u>	<u>(5,358,584)</u>	<u>-</u>	<u>(3,903,703)</u>
<b>Other Financing Receipts/(Disbursements):</b>						
Transfers In	-	100,700	-	4,462,939	-	4,563,639
Transfers Out	(3,809,100)	(700)	-	(753,839)	-	(4,563,639)
<i>Total Other Financing Receipts/(Disbursements)</i>	<u>(3,809,100)</u>	<u>100,000</u>	<u>0</u>	<u>3,709,100</u>	<u>-</u>	<u>0</u>
<i>Net Change in Fund Cash Balances</i>	<u>(1,815,232)</u>	<u>183,113</u>	<u>(622,100)</u>	<u>(1,649,484)</u>	<u>-</u>	<u>(3,903,703)</u>
Fund Cash Balances, January 1	2,962,904	118,873	2,332,922	5,253,248	9,495	10,677,442
<i>Total Fund Cash Balances, December 31</i>	<u><u>\$1,147,672</u></u>	<u><u>\$301,986</u></u>	<u><u>\$1,710,822</u></u>	<u><u>\$3,603,764</u></u>	<u><u>\$9,495</u></u>	<u><u>\$6,773,739</u></u>

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

**WARREN-TRUMBULL COUNTY PUBLIC LIBRARY  
TRUMBULL COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS  
DECEMBER 31, 2022**

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**1. REPORTING ENTITY**

The Warren-Trumbull County Public Library (the “Library”), Trumbull County, is a body politic and corporate established to exercise the rights and privileges conveyed to it by the constitution and laws of the State of Ohio. The Trumbull County Common Pleas Court Judge appoints three of the Trustees to govern the Library. The remaining four Trustees are appointed by the Trumbull County Board of Commissioners. The Library provides the community with various educational and literary resources.

The Library’s management believes these financial statements present all activity for which the Library is financially accountable.

**2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

***Basis of Presentation***

The Library’s financial statements consist of a combined statement of receipts, disbursements and changes in fund balances (regulatory cash basis) for all governmental fund types which are organized on a fund type basis.

***Fund Accounting***

The Library uses funds to maintain its financial records during the year. A fund is defined as a fiscal and accounting entity with a self-balancing set of accounts. The funds of the Library are presented below:

***General Fund*** - The general fund accounts for and reports all financial resources not accounted for and reported in another fund. The general fund balance is available to the Library for any purpose provided it is expended or transferred according to the general laws of Ohio.

***Special Revenue Funds*** - These funds account for and report the proceeds of specific revenue sources that are restricted or committed to expenditure for specified purposes other than debt service or capital projects. The Library had the following significant Special Revenue Funds:

***Bookmobile Fund*** – This fund accounts for and reports financial resources that are restricted, committed, or assigned to be used for the purchase of a bookmobile for the Library. Two maintenance vans were purchased with cash during the year.

***Warren Library Association Fund*** – This fund receives annual donations from the Warren Library Association to be used for general support of the library and its programs.

***Debt Service Funds*** These funds account for and report financial resources that are restricted, committed, or assigned to expenditure for principal and interest. The Library had the following significant Debt Service Fund:

***Note Retirement Fund*** – This fund accounts for a portion of the Library’s public library funds that are put aside each month to service our debt twice a year.

**WARREN-TRUMBULL COUNTY PUBLIC LIBRARY  
TRUMBULL COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS  
DECEMBER 31, 2022**

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

**Building and Repair Fund** – This fund utilizes transfers from the General fund to make building repairs and improvements.

**Capital Improvement Fund** – This fund accounts for and reports proceeds of general obligation bonds/notes. The proceeds are restricted for construction of a new Library building.

**Thomas Fund** – This fund was established when the Library received a bequest from a patron, Layte Thomas. The fund is planned to be used for future Library capital expenditures.

**Permanent Funds** - These funds account for and report resources that are restricted to the extent that only earnings, and not principal, may be used for purposes that support the reporting government's programs (for the benefit of the Library or its citizenry). The Library had the following significant permanent fund:

**Kyser Fund** – The earnings from this trust fund can be used for erecting new buildings, making additions to present buildings, and purchasing new equipment or books.

***Basis of Accounting***

These financial statements follow the accounting basis permitted by the financial reporting provisions of Ohio Revised Code Section 117.38 and Ohio Administrative Code Section 117-2-03 (C). This basis is similar to the cash receipts and disbursements accounting basis. The Board recognizes receipts when received in cash rather than when earned and recognizes disbursements when paid rather than when a liability is incurred. Budgetary presentations report budgetary expenditures when a commitment is made (i.e., when an encumbrance is approved).

These statements include adequate disclosure of material matters, as the financial reporting provisions of Ohio Revised Code Section 117.38 and Ohio Administrative Code Section 117-2-03 (C) permit.

***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 2022 budgetary activity appears in Note 3.

**WARREN-TRUMBULL COUNTY PUBLIC LIBRARY  
TRUMBULL COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS  
DECEMBER 31, 2022**

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***Deposits and Investments***

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

The Library values certificates of deposit and common stock at cost. Money market mutual funds are recorded at the share value the mutual funds report. Investment in STAR Ohio is measured at the net asset value (NAV) per share provided by STAR Ohio. The NAV per share is calculated on an amortized cost basis that provides an NAV per share that approximates fair value.

***Capital Assets***

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

***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.

***Leases***

The Library is the lessee in a lease (as defined by GASB 87) related to equipment under noncancelable leases. Lease disbursements are recognized when they are received/paid.

***Fund Balance***

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

***Nonspendable*** The Library classifies assets as *nonspendable* when legally or contractually required to maintain the amounts intact. For regulatory purposes, nonspendable fund balance includes the nonspendable portion of the corpus in permanent funds.

***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.

***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.

**WARREN-TRUMBULL COUNTY PUBLIC LIBRARY  
TRUMBULL COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS  
DECEMBER 31, 2022**

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**Assigned** Assigned fund balances are intended for specific purposes but do not meet the criteria to be classified as *restricted* or *committed*. For regulatory purposes, assigned fund balance in the general fund is limited to encumbrances outstanding at year end.

**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.

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.

**3. BUDGETARY ACTIVITY**

Budgetary activity for the year ending December 31, 2022, follows:

2022 Budgeted vs. Actual Receipts			
Fund Type	Budgeted Receipts	Actual Receipts	Variance
General	\$7,980,561	\$8,701,116	\$720,555
Special Revenue	83,000	311,599	228,599
Capital Projects	23,000	4,530,754	4,507,754
Total	<u>\$8,086,561</u>	<u>\$13,543,469</u>	<u>\$5,456,908</u>

2022 Budgeted vs. Actual Budgetary Basis Expenditures			
Fund Type	Appropriation Authority	Budgetary Expenditures	Variance
General	\$11,084,454	\$10,639,907	\$444,547
Special Revenue	209,405	130,463	78,942
Debt Service	622,100	622,100	0
Capital Projects	8,145,173	6,410,866	1,734,307
Permanent	8,399	0	8,399
Total	<u>\$20,069,531</u>	<u>\$17,803,336</u>	<u>\$2,266,195</u>

**4. DEPOSITS AND INVESTMENTS**

To improve cash management, cash received by the Library is pooled. Monies for all fund are maintained in this pool. The Ohio Revised Code prescribes allowable deposits and investments.

**WARREN-TRUMBULL COUNTY PUBLIC LIBRARY  
TRUMBULL COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS  
DECEMBER 31, 2022**

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A summary of the Library's deposit and investment account are as follows:

	<u>2022</u>
<b>Deposits:</b>	
Cash on hand	\$1,005
Demand deposits	357,406
Other Time Deposits (Money Market)	<u>2,951,582</u>
Total deposits	<u>3,309,993</u>
<b>Investments:</b>	
STAR Ohio	<u>3,463,746</u>
Total investments	<u>3,463,746</u>
Total deposits and investments	<u><u>\$6,773,739</u></u>

The Library does not use a separate payroll clearing account. The expenditures included in the accompanying financial statements reflect net payroll plus all remitted payroll withholdings. At December 31, 2022, the Library is holding \$48,702 in unremitted employee payroll withholdings.

***Deposits***

Deposits are insured by the Federal Deposit Insurance Corporation or collateralized through the Ohio Pooled Collateral System (OPCS), a collateral pool of eligible securities deposited with a qualified trustee and pledged to the Treasurer of State to secure the repayment of all public monies deposited in the financial institution.

At December 31, 2022, all deposits were insured or collateralized.

***Investments***

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

**5. GRANTS-IN AID AND TAXES**

***Grants in Aid***

The primary source of revenue for Ohio public libraries is the Public Library Fund (PLF). The State allocates PLF to each county based on the total tax revenue credited to the State's general revenue fund during the preceding month using the statutory allocation method. Estimated entitlement figures were issued to County Auditors. The actual current year entitlements were computed in December of each year. The difference between the estimate and actual will be adjusted evenly in the PLF distributions made from January-June of the subsequent year.

***Property Taxes***

Real property taxes become a lien on January 1 preceding the October 1 date for which the taxing authority of the subdivision to whose jurisdiction the Library is subject adopts rates. The State Department of Taxation, Division of Tax Equalization, adjusts these rates for inflation.



**WARREN-TRUMBULL COUNTY PUBLIC LIBRARY  
TRUMBULL COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS  
DECEMBER 31, 2022**

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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.

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

**6. RISK MANAGEMENT**

***Workers Compensation***

Workers' Compensation coverage is provided by the State of Ohio. 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 costs.

***Commercial Insurance***

The Library has obtained commercial insurance for the following risks:

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

**7. DEFINED BENEFIT PENSION PLANS**

***Ohio Public Employees Retirement System***

The Library's employees belong to the Ohio Public Employees Retirement System (OPERS). OPERS is a cost-sharing, multiple-employer plan. The Ohio Revised Code prescribes this plan's benefits, which include postretirement healthcare and survivor and disability benefits.

The Ohio Revised Code also prescribes contribution rates. OPERS members contributed 10 percent, of their gross salaries and the Library contributed an amount equaling 14 percent, of participants' gross salaries. The Library has paid all contributions required through December 31, 2022.

**8. POSTEMPLOYMENT BENEFITS**

OPERS offers a cost-sharing, multiple-employer defined benefit postemployment plan, which includes multiple health care plans including medical coverage, prescription drug coverage, deposits to a Health Reimbursement Arrangement, and Medicare Part B premium reimbursements, to qualifying benefit recipients. The portion of employer contributions allocated to health care for members in the traditional pension plan and combined plan was 0 percent during calendar year 2022. The portion of employer contributions allocated to health care for members in the member-directed plan was 4.0 percent during calendar year 2022.

**WARREN-TRUMBULL COUNTY PUBLIC LIBRARY  
TRUMBULL COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS  
DECEMBER 31, 2022**

Effective January 1, 2022, OPERS discontinued the group plans currently offered to non-Medicare retirees and re-employed retirees. Instead, eligible non-Medicare retirees will select an individual medical plan. OPERS will provide a subsidy or allowance via an HRA allowance to those retirees who meet health care eligibility requirements. Retirees will be able to seek reimbursement for plan premiums and other qualified medical expenses.

**9. DEBT**

Debt outstanding at December 31, 2022, was as follows:

	Principal	Interest Rate
2020 Library Facilities Notes	\$8,135,000	3.00%

During 2020, the Library issued \$9,000,000 Library Facilities Notes, Series 2020, dated May 28, 2020. The issuance was done to finance the building construction and improvement project at the Warren location. The notes were issued at 3.0 percent, mature in December of 2039 and will be paid from the note retirement fund.

In association with the above note, the Library was required to establish the note retirement debt service fund. The balance in the note retirement fund at December 31, 2022, was \$1,710,822 after making a principal payment of \$355,000 and interest payments of \$267,100.

***Amortization***

Amortization of the above debt, including interest, is scheduled as follows:

Year Ended December 31,	2020 Library Facilities Notes		
	Principal	Interest	Total
2023	\$ 365,000	\$ 255,950	\$ 620,950
2024	380,000	241,350	621,350
2025	395,000	226,150	621,150
2026	410,000	210,350	620,350
2027	420,000	198,050	618,050
2028-2032	2,305,000	793,150	3,098,150
2033-2037	2,675,000	425,500	3,100,500
2038-2039	1,185,000	54,550	1,239,550
Total	\$8,135,000	\$ 2,405,050	\$ 10,540,050

**10. CONTRACTUAL COMMITMENTS**

The citizens of Trumbull County showed their support for the W-TCPL by passing a 0.4 mil library levy in November of 2019. The library is developing plans for a 14,800 square foot one-story addition to be built onto the south side of the Warren library location. This project was completed in 2022.

**WARREN-TRUMBULL COUNTY PUBLIC LIBRARY  
TRUMBULL COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS  
DECEMBER 31, 2022**

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**11. CONTINGENT LIABILITIES**

Amounts grantor agencies pay to the Library are subject to audit and adjustment by the grantor, principally the federal government. The grantor may require refunding any disallowed costs. Management cannot presently determine amounts grantors may disallow. However, based on prior experience, management believes any refunds would be immaterial.

**12. FUND BALANCES**

Included in fund balance are amounts the Library cannot spend, including the unexpendable corpus of the permanent funds. Encumbrances are commitments related to unperformed contracts for goods or services. Encumbrance accounting is utilized to the extent necessary to assure effective budgetary control and accountability and to facilitate effective cash planning and control. At year end the balances of these amounts were as follows:

<u>Fund Balances</u>	<u>General</u>	<u>Special Revenue</u>	<u>Debt Service</u>	<u>Capital Projects</u>	<u>Permanent</u>	<u>Total</u>
Nonspendable:						
Corpus	\$0	\$0	\$0	\$0	\$9,495	9,495
Outstanding Encumbrances	123,559	1,977	0	230,628	0	356,164
Total	<u>\$123,559</u>	<u>\$1,977</u>	<u>\$0</u>	<u>\$230,628</u>	<u>\$9,495</u>	<u>\$365,659</u>

The fund balance of special revenue funds is either restricted or committed. The fund balance of debt service funds and capital projects funds are restricted, committed, or assigned. The fund balance of permanent funds that is not part of the nonspendable corpus is either restricted or committed. These restricted, committed, and assigned amounts in the special revenue, debt service, capital projects, and permanent funds would include the outstanding encumbrances. In the general fund, outstanding encumbrances are considered assigned.

**13. COVID-19**

The United States and the State of Ohio declared a state of emergency in March of 2020 due to the COVID19 pandemic. During 2022, the Library did not receive COVID-19 funding. The financial impact of COVID-19 and the continuing emergency measures will impact subsequent periods of the Library. In addition, the impact on the Library's future operating costs, revenues, and additional recovery from emergency funding, either federal or state, cannot be estimated.



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CERTIFIED PUBLIC ACCOUNTANTS

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**INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER FINANCIAL  
REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF  
FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH *GOVERNMENT  
AUDITING STANDARDS***

Warren-Trumbull County Public Library  
Trumbull County  
444 Mahoning Ave NW  
Warren, Ohio 44483

To the Board of Trustees:

We have audited, in accordance with the 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, the financial statements of the cash balances, receipts, and disbursements by fund type of Warren-Trumbull County Public Library, Trumbull County (the Library) as of and for the years ended December 31, 2023 and 2022, and the related notes to the financial statements, which collectively comprise the Library's basic financial statements, and have issued our report thereon dated April 28, 2025, wherein we noted the Library followed financial reporting provisions Ohio Revised Code Section 117.38 and Ohio Administrative Code Section 117-2-03(C) permit. We also noted the financial impact of COVID-19 and the ensuing emergency measures will impact subsequent periods of the Library for 2022.

**Report Internal Control over Financial Reporting**

In planning and performing our audit of the financial statements, we considered the Library's internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Library's internal control. Accordingly, we do not express an opinion on the effectiveness of the Library's internal control.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses or significant deficiencies may exist that were not identified.

### **Report on Compliance and Other Matters**

As part of obtaining reasonable assurance about whether the Library's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statements. 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 or other matters that are required to be reported under *Government Auditing Standards*.

### **Purpose of this Report**

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.



**CANTER & ASSOCIATES**  
Poland, Ohio

April 28, 2025

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# OHIO AUDITOR OF STATE KEITH FABER



**WARREN TRUMBULL COUNTY PUBLIC LIBRARY**

**TRUMBULL COUNTY**

## **AUDITOR OF STATE OF OHIO CERTIFICATION**

This is a true and correct copy of the report, which is required to be filed pursuant to Section 117.26, Revised Code, and which is filed in the Office of the Ohio Auditor of State in Columbus, Ohio.



**Certified for Release 7/10/2025**

65 East State Street, Columbus, Ohio 43215  
Phone: 614-466-4514 or 800-282-0370

This report is a matter of public record and is available online at  
[www.ohioauditor.gov](http://www.ohioauditor.gov)