



OHIO AUDITOR OF STATE
KEITH FABER



MEIGS COUNTY DISTRICT PUBLIC LIBRARY
MEIGS COUNTY

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INDEPENDENT AUDITOR'S REPORT

Meigs County District Public Library
Meigs County
216 West Main Street
Pomeroy, Ohio 45769

To the Board of Trustees:

Report on the Audit of the Financial Statements

Unmodified, Qualified and Adverse Opinions

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

Qualified Opinion on Regulatory Basis of Accounting

In our opinion, except for the possible effects of the matter described in the *Basis for Qualified Opinion on Regulatory Basis of Accounting* section of our report, the accompanying financial statements referred to above present fairly, in all material respects, the cash balances, receipts and disbursements for the General Fund as of and for the years ended December 31, 2023 and 2022, and the related notes of the Meigs County District Public Library, Meigs County, Ohio in accordance with the financial reporting provisions Ohio Revised Code § 117.38 and Ohio Administrative Code 117-2-03(C) permit, described in Note 2.

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 the Capital Projects Fund 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 Qualified Opinion on Regulatory Basis of Accounting

The Library has outsourced insurance-claim processing to a third-party administrator. The financial statements report insurance claims disbursements in the General Fund. The third-party administrator did not provide us with information we requested regarding the design or proper operation of its internal controls. We were therefore unable to obtain sufficient appropriate audit evidence about the proper processing of health insurance claims disbursements. Those disbursements represent 9.3% and 10.1% of disbursements reported within the General Fund for the years ended December 31, 2023 and 2022, respectively. Consequently, we were unable to determine whether any adjustments to these amounts were necessary.

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 the Library on the basis of the financial reporting provisions of Ohio Revised Code § 117.38 and Ohio Administrative Code 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 12 to the financial statements, during 2022, the Library restated the January 1, 2022 General Fund balance due to the timing of withholding payments. Our opinion is not modified with respect to 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 § 117.38 and Ohio Administrative Code 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 *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 July 18, 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.

KEITH FABER
Ohio Auditor of State



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

July 18, 2025

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Meigs County District Public Library

Meigs County

Combined Statement of Receipts, Disbursements
and Changes in Fund Balances (Regulatory Cash Basis)
All Governmental Fund Types
For the Year Ended December 31, 2023

	General	Capital Projects	Combined Total
Cash Receipts			
Property and Other Local Taxes	\$424,365	\$0	\$424,365
Public Library	977,194	0	977,194
Intergovernmental	32,233	0	32,233
Patron Fines and Fees	14,647	0	14,647
Contributions, Gifts and Donations	4,193	0	4,193
Earnings on Investments	63,154	0	63,154
Miscellaneous	4,021	0	4,021
<i>Total Cash Receipts</i>	<u>1,519,807</u>	<u>0</u>	<u>1,519,807</u>
Cash Disbursements			
Current:			
Library Services:			
Public Services and Programs	1,268,830	0	1,268,830
Capital Outlay	9,527	12,993	22,520
<i>Total Cash Disbursements</i>	<u>1,278,357</u>	<u>12,993</u>	<u>1,291,350</u>
<i>Excess of Receipts Over (Under) Disbursements</i>	<u>241,450</u>	<u>(12,993)</u>	<u>228,457</u>
Other Financing Receipts (Disbursements)			
Transfers In	0	240,000	240,000
Transfers Out	(240,000)	0	(240,000)
<i>Total Other Financing Receipts (Disbursements)</i>	<u>(240,000)</u>	<u>240,000</u>	<u>0</u>
<i>Net Change in Fund Cash Balances</i>	<u>1,450</u>	<u>227,007</u>	<u>228,457</u>
<i>Fund Cash Balances, January 1</i>	<u>153,556</u>	<u>1,353,231</u>	<u>1,506,787</u>
<i>Fund Cash Balances, December 31</i>	<u>\$155,006</u>	<u>\$1,580,238</u>	<u>\$1,735,244</u>

See accompanying notes to the basic financial statements

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Meigs County District Public Library

Meigs County

Notes to the Financial Statements

For the Year Ended December 31, 2023

Note 1 – Reporting Entity

The Meigs County District Public Library, Meigs County, Ohio (the Library), 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 Meigs County Commissioners appoint 4 board members and the Meigs County Common Pleas Judge appoints 3 board members to govern the Library. The Library provides the community with various educational and literary resources.

Jointly Governed Organization and Public Entity Risk Pool

The Library participates in 2 jointly governed organizations and a public entity risk pool. Notes 10 and 6 to the financial statements provide additional information for these entities.

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

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.

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 fund:

Building Fund – This fund receives monies from the General Fund for the renovation of the library buildings.

Basis of Accounting

These financial statements follow the accounting basis permitted by the financial reporting provisions of Ohio Revised Code § 117.38 and Ohio Administrative Code 117-2-03 (C). 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).

Meigs County District Public Library
Meigs County
Notes to the Financial Statements
For the Year Ended December 31, 2023
(Continued)

These statements include adequate disclosure of material matters, as the financial reporting provisions of Ohio Revised Code § 117.38 and Ohio Administrative Code 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.

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.

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

Library employees earn vacation time that can be used for time off. In certain circumstances, such as upon leaving employment or retirement, 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 buildings under noncancelable leases. Lease disbursements are recognized when they are 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 unclaimed monies that are required to be held for five years before they may be utilized by the Library and the nonspendable portion of the corpus in permanent funds.

Meigs County District Public Library

Meigs County

Notes to the Financial Statements

For the Year Ended December 31, 2023

(Continued)

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 The Board of Trustees can *commit* amounts via formal action (resolution). The Library must adhere to these commitments unless the Board amends 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.

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.

For regulatory purposes, limited disclosure related to fund balance is included in Note 11.

Note 3 – Budgetary Activity

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

2023 Budgeted vs. Actual Receipts

Fund Type	Budgeted	Actual	Variance
	Receipts	Receipts	
General	\$1,516,362	\$1,519,807	\$3,445
Capital Projects	0	240,000	240,000
Total	<u>\$1,516,362</u>	<u>\$1,759,807</u>	<u>\$243,445</u>

2023 Budgeted vs. Actual Budgetary Basis Expenditures

Fund Type	Appropriation	Budgetary	Variance
	Authority	Expenditures	
General	\$1,521,170	\$1,518,357	\$2,813
Capital Projects	1,353,231	12,993	1,340,238
Total	<u>\$2,874,401</u>	<u>\$1,531,350</u>	<u>\$1,343,051</u>

Meigs County District Public Library
Meigs County
Notes to the Financial Statements
For the Year Ended December 31, 2023
(Continued)

Note 4 – Deposits and Investments

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

	2023
<i>Cash Management Pool:</i>	
Demand Deposits	\$154,869
Certificates of Deposit	<u>523,608</u>
Total Deposits	<u>678,477</u>
STAR Ohio	<u>1,056,767</u>
Total investments	<u>1,056,767</u>
<i>Total carrying amount of deposits and investments held in the Pool</i>	<u><u>\$1,735,244</u></u>

The Library amounts above include an ADP payroll clearing account where payroll is held for distribution. The expenditures included in the accompanying financial statements reflect net payroll plus all remitted payroll withholdings. The balance in the Library's payroll clearing account of \$13,490 represents unremitted employee payroll withholdings.

Deposits

Deposits are insured by the Federal Deposit Insurance Corporation; collateralized by securities specifically pledged by the financial institution to the Library; 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.

Investments

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

Note 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 the current 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. Property taxes are also reduced

Meigs County District Public Library

Meigs County

Notes to the Financial Statements

For the Year Ended December 31, 2023

(Continued)

for applicable non-business, owner occupancy, and homestead exemption credits and/or homestead and rollback deductions. The financial statements include these credits and/or deduction amounts the State pays as Other Governments' Grants In Aid. 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.

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

Note 6 – Risk Management

The Library belongs to the Ohio Plan Risk Management, Inc. (OPRM) (the "Plan"), an unincorporated non-profit association providing a formalized, jointly administered self-insurance risk management programs and other administrative services to Ohio governments ("Members"). The Plan is legally separate from its member governments.

Pursuant to Section 2744.081 of the Ohio Revised Code, the plan provides property, liability, errors and omissions, law enforcement, automobile, excess liability, crime, surety and bond, inland marine and other coverages to its members sold through fourteen appointed independent agents in the State of Ohio.

Effective November 1, 2016, the OPRM elected to participate in a property loss corridor deductible. The property corridor includes losses paid between 70% and 75%. In 2018, the casualty loss corridor was eliminated, and the property corridor was adjusted to losses paid between 65% and 70%. Effective November 1, 2019, the property loss corridor was adjusted to losses between 60% and 67.5% and has remain unchanged. OPRM had 801 members as of December 31, 2023.

The Pool's audited financial statements conform with accounting principles generally accepted in the United States of America, with the exception of a qualified opinion related to recording premiums and membership fees earned in full as of December 31, 2023. Those premiums and fees should be earned pro-rata over the individual coverage and membership periods of each policy. The financial statements reported the following assets, liabilities and equity at December 31, 2023.

Assets	\$ 23,113,696
Liabilities	(<u>16,078,587</u>)
Members' Equity	<u>\$ 7,035,109</u>

You can read the complete audited financial statements for OPRM at the Plan's website, www.ohioplan.org.

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.

Meigs County District Public Library

Meigs County

Notes to the Financial Statements

For the Year Ended December 31, 2023

(Continued)

Self-Insurance

The Library is self-insured for employee health insurance. The General Fund pays Benefit Plan Administrators (a third-party administrator) to pay covered claims to service providers. The third-party administrator provided no evaluation of cash and investments to the actuarially measured liability as of December 31.

Note 7 – Defined Benefit Pension Plans

Ohio Public Employees Retirement System

The Library 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 health care 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.

Note 8 – Postemployment Benefits

OPERS offers cost-sharing, multiple-employer defined benefit postemployment plans. 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 tax-free 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 OPERS 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 OPERS 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.

Note 9 – Contingent Liabilities

Amounts grantor agencies pay to the Library are subject to audit and adjustment by the grantor. 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.

Note 10 – Jointly Governed Organizations

Southeast Regional Library System

The Southeast Regional Library System (SERLS) is a cooperative regional library system created and governed according to the provision of § 3375.70 and § 3375.73 of the Ohio Revised Code. Membership dues are paid to belong to this organization which is governed by its own set of by-laws. Participating libraries include Sylvester Memorial Wellston, Jackson City, Oak Hill, University of Rio Grande, Dr. Samuel Bossard Memorial, Portsmouth City, Garnet A Wilson, Chillicothe & Ross County, Pickaway County, Fairfield County, Grandview Heights, Pickerington Westerville, Homer, Licking County,

Meigs County District Public Library

Meigs County

Notes to the Financial Statements
For the Year Ended December 31, 2023
(Continued)

Guernsey County, Belmont College, Belmont County, Bellaire, Meigs County, Perry County, Logan-Hocking County, Athens County, Bexley, Briggs Lawrence, Granville, OH Dept of Natural Resources, St Clairsville, Wagnalls Memorial, Washington County, and Herbert Wescoat Memorial.

A 14-member board sets policy and hires a director and fiscal officer who oversee the day-to-day operations of SERLS. The Library's control over budgeting and financing of SERLS is limited to its voting authority and its representation on SERLS' Board of Trustees

Ohio Valley Library Consortium

Ohio Valley Library Consortium is a cooperative agreement between the Sylvester Memorial Wellston Public Library, Jackson City Library, Herbert Wescoat Memorial Library, Portsmouth Public Library, Meigs County District Library, Oak Hill Public Library, Briggs Lawrence County Public Library, and Logan-Hocking County Library. Each library pays a share of subscription and support fees for the databases to The Library Corporation and each library maintains their own individuality. The purpose of OVLC is for resource sharing with participating members.

Note 11 – Fund Balances

Included in fund balance are amounts the Library cannot spend, including the balance of unclaimed monies, which cannot be spent for five years and 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 zero.

The fund balance of capital projects funds is restricted, committed, or assigned. These restricted, committed, and assigned amounts in the capital projects funds would include the outstanding encumbrances. In the general fund, outstanding encumbrances are considered assigned.

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Meigs County District Public Library

Meigs County

Combined Statement of Receipts, Disbursements
and Changes in Fund Balances (Regulatory Cash Basis)
All Governmental Fund Types
For the Year Ended December 31, 2022

	General	Capital Projects	Combined Total
Cash Receipts			
Property and Other Local Taxes	\$397,306	\$0	\$397,306
Public Library	962,259	0	962,259
Intergovernmental	26,442	0	26,442
Patron Fines and Fees	14,611	0	14,611
Contributions, Gifts and Donations	3,307	0	3,307
Earnings on Investments	16,271	0	16,271
Miscellaneous	36,130	0	36,130
<i>Total Cash Receipts</i>	<u>1,456,326</u>	<u>0</u>	<u>1,456,326</u>
Cash Disbursements			
Current:			
Library Services:			
Public Services and Programs	1,171,907	0	1,171,907
Capital Outlay	3,588	63,144	66,732
<i>Total Cash Disbursements</i>	<u>1,175,495</u>	<u>63,144</u>	<u>1,238,639</u>
<i>Excess of Receipts Over (Under) Disbursements</i>	<u>280,831</u>	<u>(63,144)</u>	<u>217,687</u>
Other Financing Receipts (Disbursements)			
Transfers In	0	250,000	250,000
Transfers Out	(250,000)	0	(250,000)
<i>Total Other Financing Receipts (Disbursements)</i>	<u>(250,000)</u>	<u>250,000</u>	<u>0</u>
<i>Net Change in Fund Cash Balances</i>	<u>30,831</u>	<u>186,856</u>	<u>217,687</u>
<i>Fund Cash Balances, January 1- Restated</i>	<u>122,725</u>	<u>1,166,375</u>	<u>1,289,100</u>
<i>Fund Cash Balances, December 31</i>	<u>\$153,556</u>	<u>\$1,353,231</u>	<u>\$1,506,787</u>

See accompanying notes to the basic financial statements

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Meigs County District Public Library

Meigs County

Notes to the Financial Statements

For the Year Ended December 31, 2022

Note 1 – Reporting Entity

The Meigs County District Public Library, Meigs County, Ohio (the Library), 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 Meigs County Commissioners appoint 4 board members, and the Meigs County Common Pleas Judge appoints 3 board members to govern the Library. The Library provides the community with various educational and literary resources.

Jointly Governed Organization and Public Entity Risk Pool

The Library participates in 2 jointly governed organizations and a public entity risk pool. Notes 10 and 6 to the financial statements provide additional information for these entities.

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

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.

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 fund:

Building Fund – This fund receives monies from the General Fund for the renovation of the library buildings.

Basis of Accounting

These financial statements follow the accounting basis permitted by the financial reporting provisions of Ohio Revised Code § 117.38 and Ohio Administrative Code 117-2-03 (C). 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).

Meigs County District Public Library
Meigs County
Notes to the Financial Statements
For the Year Ended December 31, 2022
(Continued)

These statements include adequate disclosure of material matters, as the financial reporting provisions of Ohio Revised Code § 117.38 and Ohio Administrative Code 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.

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.

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

Library employees earn vacation time that can be used for time off. In certain circumstances, such as upon leaving employment or retirement, 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 buildings under non-cancelable leases. Lease disbursements are recognized when they are 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 unclaimed monies that are required to be held for five years before they may be utilized by the Library and the nonspendable portion of the corpus in permanent funds.

Meigs County District Public Library

Meigs County

Notes to the Financial Statements

For the Year Ended December 31, 2022

(Continued)

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 The Board of Trustees can *commit* amounts via formal action (resolution). The Library must adhere to these commitments unless the Board amends 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.

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.

For regulatory purposes, limited disclosure related to fund balance is included in Note 11.

Note 3 – Budgetary Activity

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

2022 Budgeted vs. Actual Receipts			
Fund Type	Budgeted	Actual	Variance
	Receipts	Receipts	
General	\$1,444,590	\$1,456,326	\$11,736
Capital Projects	0	250,000	250,000
Total	<u>\$1,444,590</u>	<u>\$1,706,326</u>	<u>\$261,736</u>

2022 Budgeted vs. Actual Budgetary Basis Expenditures			
Fund Type	Budgetary	Budgetary	Variance
	Appropriation	Authority	
General	\$1,438,702	\$1,425,495	\$13,207
Capital Projects	1,166,375	63,144	1,103,231
Total	<u>\$2,605,077</u>	<u>\$1,488,639</u>	<u>\$1,116,438</u>

Meigs County District Public Library
Meigs County
Notes to the Financial Statements
For the Year Ended December 31, 2022
(Continued)

Note 4 – Deposits and Investments

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

	<u>2022</u>
<i>Cash Management Pool:</i>	
Demand Deposits	\$183,414
Certificates of Deposit	<u>517,649</u>
Total Deposits	<u>701,063</u>
STAR Ohio	<u>805,724</u>
Total investments	<u>805,724</u>
<i>Total carrying amount of deposits and investments held in the Pool</i>	<u><u>\$1,506,787</u></u>

The Library amounts above include an ADP payroll clearing account where payroll is held for distribution. The expenditures included in the accompanying financial statements reflect net payroll plus all remitted payroll withholdings. The balance in the Library's payroll clearing account of \$18,338 represents unremitted employee payroll withholdings.

Deposits

Deposits are insured by the Federal Deposit Insurance Corporation; collateralized by securities specifically pledged by the financial institution to the Library; 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.

Investments

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

Note 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 the current 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

Meigs County District Public Library

Meigs County

Notes to the Financial Statements

For the Year Ended December 31, 2022

(Continued)

Taxation, Division of Tax Equalization, adjusts these rates for inflation. Property taxes are also reduced for applicable non-business, owner occupancy, and homestead exemption credits and/or homestead and rollback deductions. The financial statements include these credits and/or deduction amounts the State pays as Other Governments' Grants In Aid. 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.

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

Note 6 – Risk Management

The Library belongs to the Ohio Plan Risk Management, Inc. (OPRM) (the "Plan"), a non-assessable, unincorporated non-profit association providing a formalized, jointly administered self-insurance risk management program and other administrative services to Ohio governments ("Members"). The Plan is legally separate from its member governments.

Pursuant to Section 2744.081 of the Ohio Revised Code, the plan provides property, liability, errors and omissions, law enforcement, automobile, excess liability, crime, surety and bond, inland marine and other coverages to its members sold through fourteen appointed independent agents in the State of Ohio.

Effective November 1, 2016, the OPRM elected to participate in a property loss corridor deductible. The property corridor includes losses paid between 70% and 75%. In 2018, the casualty loss corridor was eliminated, and the property corridor was adjusted to losses paid between 65% and 70%. Effective November 1, 2019, the property loss corridor was adjusted to losses between 60% and 67.5% and has remained unchanged. OPRM had 773 members as of December 31, 2022.

The Pool's audited financial statements conform with generally accepted accounting principles, and reported the following assets, liabilities and equity at December 31, 2022.

Assets	\$ 21,662,291
Liabilities	(18,158,351)
Members' Equity	\$ 3,503,940

You can read the complete audited financial statements for OPRM at the Plan's website, www.ohioplan.org.

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.

Self-Insurance

The Library is self-insured for employee health insurance. The General Fund pays Benefit Plan Administrators (a third-party administrator) to pay covered claims to service providers. The third-party

Meigs County District Public Library
Meigs County
Notes to the Financial Statements
For the Year Ended December 31, 2022
(Continued)

administrator provided no evaluation of cash and investments to the actuarially measured liability as of December 31.

Note 7 – Defined Benefit Pension Plans

Ohio Public Employees Retirement System

The Library 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 health care 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.

Note 8 – Postemployment Benefits

OPERS offers cost-sharing, multiple-employer defined benefit postemployment plans, which include 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 OPERS 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 OPERS members in the member-directed plan was 4.0 percent during calendar year 2022.

Note 9 – Contingent Liabilities

Amounts grantor agencies pay to the Library are subject to audit and adjustment by the grantor. 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.

Note 10 – Jointly Governed Organizations

Southeast Regional Library System

The Southeast Regional Library System (SERLS) is a cooperative regional library system created and governed according to the provision of § 3375.70 and § 3375.73 of the Ohio Revised Code. Membership dues are paid to belong to this organization which is governed by its own set of by-laws. Participating libraries include Sylvester Memorial Wellston, Jackson City, Oak Hill, University of Rio Grande, Dr. Samuel Bossard Memorial, Portsmouth City, Garnet A Wilson, Chillicothe & Ross County, Pickaway County, Fairfield County, Grandview Heights, Pickerington Westerville, Homer, Licking County, Guernsey County, Belmont College, Belmont County, Bellaire, Meigs County, Perry County, Logan-Hocking County, Athens County, Bexley, Briggs Lawrence, Granville, OH Dept of Natural Resources, St Clairsville, Wagnalls Memorial, Washington County, and Herbert Wescoat Memorial.

A 14-member board sets policy and hires a director and fiscal officer who oversee the day-to-day operations of SERLS. The Library's control over budgeting and financing of SERLS is limited to its voting authority and its representation on SERLS' Board of Trustees

Meigs County District Public Library
Meigs County
Notes to the Financial Statements
For the Year Ended December 31, 2022
(Continued)

Ohio Valley Library Consortium

Ohio Valley Library Consortium is a cooperative agreement between the Sylvester Memorial Wellston Public Library, Jackson City Library, Herbert Wescoat Memorial Library, Portsmouth Public Library, Meigs County District Library, Oak Hill Public Library, Briggs Lawrence County Public Library, and Logan-Hocking County Library. Each library pays a share of subscription and support fees for the databases to The Library Corporation and each library maintains their own individuality. The purpose of OVLC is for resource sharing with participating members.

Note 11 – Fund Balances

Included in fund balance are amounts the Library cannot spend, including the balance of unclaimed monies, which cannot be spent for five years and 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 zero.

The fund balance of capital projects funds are restricted, committed, or assigned. These restricted, committed, and assigned amounts in the capital projects funds would include the outstanding encumbrances. In the general fund, outstanding encumbrances are considered assigned.

Note 12 – Restatement of Fund Cash Balance

The Library increased their beginning fund cash position at January 1, 2022 in the General Fund by \$12,801 due to the timing of withholding remittance payments. The effect of the adjustment on beginning fund cash balance is reflected in the chart below.

	<u>Error Correction</u>		
	12/31/2021	Timing of Remittances	1/1/2022 As Restated
Governmental Funds			
General Fund	\$109,924	\$12,801	\$122,725
Capital Projects Funds	1,166,375	0	1,166,375
Total Governmental Funds	<u>\$1,276,299</u>	<u>\$12,801</u>	<u>\$1,289,100</u>

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65 East State Street
Columbus, Ohio 43215
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800-282-0370

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

Meigs County District Public Library
Meigs County
216 West Main Street
Pomeroy, Ohio 45769

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 (*Government Auditing Standards*), the financial statements of the cash balances, receipts, and disbursements for each governmental fund type as of and for the years ended December 31, 2023 and 2022 and the related notes to the financial statements of the Meigs County District Public Library, Meigs County, Ohio (the Library) and have issued our report thereon dated July 18, 2025, wherein we noted the Library followed financial reporting provisions Ohio Rev. Code § 117.38 and Ohio Admin. Code 117-2-03(C) permit and restated the General Fund beginning balance as of January 1, 2022 due to the timing of withholding payments. We also qualified our opinion on self-insurance cash disbursements in the General Fund as the third-party administrator did not provide us with information we requested regarding the design or proper operation of its internal controls.

Report on 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) as a basis for designing 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 Library'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 and therefore, material weaknesses or significant deficiencies may exist that were not identified. We identified a certain deficiency in internal control, described in the accompanying Schedule of Findings as item 2023-001 that we consider to be a material weakness.

Meigs County District Public Library
Meigs County
Independent Auditor's Report on Internal Control Over
Financial Reporting and on Compliance and Other Matters
Required by *Government Auditing Standards*
Page 2

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 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 an instance of noncompliance or other matter that is required to be reported under *Government Auditing Standards* and which is described in the accompanying Schedule of Findings as item 2023-001.

Library's Response to Findings

Government Auditing Standards requires the auditor to perform limited procedures on the Library's response to the finding identified in our audit and described in the accompanying Schedule of Findings. The Library's response was not subjected to the other auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on the response.

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 Library'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 Library's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

KEITH FABER
Ohio Auditor of State



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

July 18, 2025

MEIGS COUNTY DISTRICT PUBLIC LIBRARY
MEIGS COUNTY

SCHEDULE OF FINDINGS
DECEMBER 31, 2023 AND 2022

**FINDINGS RELATED TO THE FINANCIAL STATEMENTS
REQUIRED TO BE REPORTED IN ACCORDANCE WITH GAGAS**

FINDING NUMBER 2023-001

Noncompliance and Material Weakness- Self Insurance

Ohio Rev. Code § 9.833 requires individual, self-insured governments (or county board of developmental disabilities) or joint self-insured health-care programs to calculate (i.e., reserve) amounts required to cover health care benefit liabilities. Health care insurance includes, but is not limited to health care, prescription drugs, dental care and vision care. It also requires programs to prepare a report, reflecting those reserves (i.e., liabilities) and the aggregate of disbursements made to pay self-insured claims, legal and consultant costs during the preceding fiscal year. Programs must prepare (i.e. obtain) and maintain a financial statement and a report of amounts reserved for the program and disbursements made from such funds. The program administrator must provide the report to the Auditor of State. The program must include a contract with a certified public accountant and a member of the American Academy of Actuaries for the preparation of the written evaluations described in this paragraph. An actuary must certify that the amounts reserved are fairly stated in accordance with sound loss reserving principles. The actuary must be a member of the American Academy of Actuaries. Individual governments subject to this requirement must establish a special fund to account for this activity.

Further, sound accounting practices require public officials to design and operate a system of internal control that is adequate to provide reasonable assurance over the reliability of financial reporting, effectiveness and efficiency of operations, compliance with applicable laws and regulations, and safeguarding of assets against unauthorized acquisition, use or disposition.

The Library has outsourced employees' health insurance claims processing, which is a significant accounting function, to a third-party administrator - Benefit Plan Administrators. The Library has not established procedures to determine whether this service organization has sufficient controls in place and operating effectively to reasonably assure that health insurance claims have been authorized and completely and accurately processed in accordance with the contract. Attestation standard (AT-C 320) Reporting on an Examination of Controls at a Service Organization Relevant to User Entities' Internal Control Over Financial Reporting, prescribes standards for reporting on service organizations. An unmodified Type 2 Report on Management's Description of a Service Organization's System and a Service Auditor's Report on that Description and on the Suitability of the Design and Operating Effectiveness of Controls in accordance with AT-C 320 should provide the Library with reasonable assurance that health insurance claim transactions conform to the contract.

This could result in inadequate funding for self-insurance. Also, failing to ensure adequate controls are in place and operating effectively could result in errors occurring without detection.

The Library should obtain actuary reports as required by Ohio Revised Code § 9.833 . The Library should require a Type 2 SOC 1 report in its contract with the third-party administrator and should review the SOC 1 report timely. The report should follow the American Institute of Certified Public Accountants' Attestation Standards and be performed by a firm registered and in good standing with the Accountancy Board of the respective state. If the third-party administrator refuses to furnish the Library with a Type 2 SOC 1 report, the Library should contract with a third-party administrator that will provide this report.

MEIGS COUNTY DISTRICT PUBLIC LIBRARY
MEIGS COUNTY

SCHEDULE OF FINDINGS
DECEMBER 31, 2023 AND 2022
(Continued)

**FINDINGS RELATED TO THE FINANCIAL STATEMENTS
REQUIRED TO BE REPORTED IN ACCORDANCE WITH GAGAS (Continued)**

FINDING NUMBER 2023-001 (Continued)

Noncompliance and Material Weakness- Self Insurance (Continued)

Officials' Response: Our insurance agent presented a quote from BPA when we were shopping for affordable health insurance for our eligible employees. He suggested we accept their recommendation, and this was presented to the Board for approval. Our TPA is telling us that we did not have a self-funded plan. They refer to it as a level-funded plan. I was sent aggregate reports from them monthly. Obviously enough research was not conducted before choosing this route to go for our employee health insurance. We have since contracted with Anthem Blue Cross/Blue for our employee health insurance. We have since hired a Deputy Fiscal Officer who is learning the job which has been extremely helpful. Dividing the duties gives the position more stability and helps ensure the integrity of the Fiscal Officer position.

OHIO AUDITOR OF STATE KEITH FABER



MEIGS COUNTY DISTRICT PUBLIC LIBRARY

MEIGS 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 8/21/2025

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