

**GRANDVIEW HEIGHTS PUBLIC LIBRARY
FRANKLIN COUNTY, OHIO**

REGULAR AUDIT

FOR THE YEARS ENDED DECEMBER 31, 2023 AND 2022





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Columbus, Ohio 43215
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Board of Trustees
Grandview Heights Public Library
1685 West First Avenue
Columbus, OH 43212

We have reviewed the *Independent Auditor's Report* of the Grandview Heights Public Library, Franklin County, prepared by Charles E. Harris & Associates, Inc., 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 Grandview Heights Public Library is responsible for compliance with these laws and regulations.

A handwritten signature in black ink that reads "Keith Faber".

Keith Faber
Auditor of State
Columbus, Ohio

November 22, 2024

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**GRANDVIEW HEIGHTS PUBLIC LIBRARY
FRANKLIN COUNTY, OHIO
Regular Audit
For the Years Ended December 31, 2023 and 2022**

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INDEPENDENT AUDITOR'S REPORT

Grandview Heights Public Library
Franklin County
1685 West First Avenue
Columbus, Ohio 43212

To the Board of Trustees:

Report on the Audit of the Financial Statements

Unmodified and Adverse Opinions

We have audited the financial statements of the Grandview Heights Public Library, Franklin County, Ohio (the Library), which comprise the cash balances, receipts and disbursements for each governmental fund type and the fiduciary fund type 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 and the fiduciary fund type 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 the 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.

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 October 22, 2024, 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.

Charles E. Harris & Associates, Inc.

Charles E. Harris & Associates, Inc.
October 22, 2024

**Grandview Heights Public Library
Franklin 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

	Governmental Fund Types			Totals- (Memorandum Only)
	General	Special Revenue	Capital Projects	
Cash Receipts:				
Property and Other Local Taxes	\$ 1,925,444	\$ -	\$ -	\$ 1,925,444
Public Library	1,631,150	-	-	1,631,150
Intergovernmental	187,019	-	-	187,019
Patron Fines and Fees	17,071	-	-	17,071
Services Provided to Other Entities	35,000	9,000	-	44,000
Contributions, Gifts and Donations	529,244	-	-	529,244
Earnings on Investments	243,438	-	-	243,438
Miscellaneous	92,999	-	-	92,999
Total Cash Receipts	4,661,365	9,000	-	4,670,365
Cash Disbursements:				
Current:				
Library Services				
Public Services and Programs	1,316,664	2,642	-	1,319,306
Collection Development Processing	647,149	60	-	647,209
Support Services:				
Facilities Operation and Maintenance	269,544	-	-	269,544
Information Services	232,971	-	-	232,971
Business Administration	912,096	-	-	912,096
Capital Outlay	82,880	-	263,955	346,835
Total Cash Disbursements	3,461,304	2,702	263,955	3,727,961
Excess of Receipts Over/(Under) Disbursements				
	1,200,061	6,298	(263,955)	942,404
Other Financing Receipts (Disbursements)				
Transfers In	-	-	500,000	500,000
Transfers Out	(500,000)	-	-	(500,000)
Total Other Financing Receipts (Disbursements)	(500,000)	-	500,000	-
Net Change in Fund Cash Balances	700,061	6,298	236,045	942,404
Fund Cash Balance, January 1, 2023	2,097,213	4,699	2,258,021	4,359,933
Fund Cash Balance, December 31, 2023	\$ 2,797,274	\$ 10,997	\$ 2,494,066	\$ 5,302,337

See Accompanying Notes to the Financial Statements.

Grandview Heights Public Library
Franklin County
STATEMENT OF ADDITIONS, DEDUCTIONS AND
CHANGES IN FUND BALANCES (REGULATORY CASH BASIS)
Fiduciary Fund Type
For the Year Ended December 31, 2023

	<u>Custodial</u>
Additions	
Services Provided to Other Entities	\$ 2,474,017
Miscellaneous	1,380
Interest	62,447
 Total Additions	 <u>2,537,844</u>
 Deductions	
Salaries	360,842
Employee Fringe Benefits	105,231
Purchased and Contracted Services	1,811,060
Supplies	698
Other	3,042
 Total Deductions	 <u>2,280,873</u>
 Net Change in Fund Cash Balance	 256,971
 Fund Cash Balance, January 1, 2023	 <u>1,289,257</u>
 Fund Cash Balance, December 31, 2023	 \$ <u>1,546,228</u>

See Accompanying Notes to the Financial Statements.

Grandview Heights Public Library
Franklin County
Notes to the Financial Statements
For the Year Ended December 31, 2023

Note 1 – Reporting Entity

The Grandview Heights Public Library (the Library), Franklin 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 Library provides the community with various educational and literary resources. The Board of Education of the Grandview Heights City School District appoints a seven-member Board of Trustees to govern the Library. Appointments are for seven-year terms and members serve without compensation.

The Library is fiscally independent of the Board of Education, although the Board of Education serves in a ministerial capacity as the taxing authority for the Library. The determination to request approval of a tax levy, the role and purpose of the levy, are discretionary decisions made solely by the Board of Library Trustees. Once those decisions are made, the Board of Education must put the levy on the ballot.

Component units are legally separate organizations for which the Library is financially accountable. The Library is financially accountable for an organization if the Library appoints a voting majority of the organization's governing board and (1) the Library is able to significantly influence the programs or services performed or provided by the organization; or (2) the Library is legally entitled to or can otherwise access the organization's resources; the Library is legally obligated or has otherwise assumed the responsibility to finance the deficits of, or provide financial support to, the organization; or the Library is obligated for the debt of the organization. The Library is also financially accountable for any organizations for which the Library approves the budget, the issuance of debt or the levying of taxes. Component units also include legally separate, tax-exempt entities whose resources are for the direct benefit of the Library, are accessible to the Library and are significant in the amount to the Library.

The Library is the sole beneficiary of an endowment fund from the Grandview Heights Public Library Foundation (the Foundation). The Foundation is a legally separate, not-for-profit 501(c)(3), served by a Board of Trustees appointed by the Foundation Board. Since the Library is the sole beneficiary of the resources of the Foundation, it is considered a component unit of the Library. Under the regulatory basis of accounting, the Foundation's financial activity is not required to be presented with the Library's financial statements. Financial information for the Foundation can be obtained from The Columbus Foundation, 1234 East Broad Street, Columbus, Ohio 43205-1453.

Joint Ventures

A joint venture is a legal entity or other organization that results from a contractual arrangement and that is owned, operated, or governed by two or more participants as a separate and specific activity subject to joint control, in which the participants retain (a) an ongoing financial interest or (b) an ongoing financial responsibility. The Library is a member of the Central Library Consortium (the CLC), a joint venture to provide reduced costs to the individual members through collective efforts and resource sharing. The Library is the administrative and fiscal agent for the CLC. The Library is also a member of the Digital Downloads Collaboration (DDC), a joint venture to provide a shared electronic digital collection of eBook and eAudio services and content to the customers of the participating library districts. The CLC and DDC are further discussed in Note 10.

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

Grandview Heights Public Library
Franklin County
Notes to the Financial Statements
For the Year Ended December 31, 2023

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, and a statement of additions, deductions and changes in fund balances (regulatory cash basis) for custodial 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 Fund:

Museum Project Fund The museum project fund receives fees from other libraries to provide traveling library exhibits.

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 The building fund accounts for and reports building improvement and repair projects.

Fiduciary Funds Fiduciary funds include custodial funds. Custodial funds are purely custodial in nature and are used to report fiduciary activity that is not required to be reported in a trust fund. The Library's custodial fund accounts for the Central Library Consortium (the CLC). This custodial fund receives fees from consortium members to finance operating expenditures of the CLC.

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 Library recognizes receipts when received in cash rather than when earned and recognizes disbursements when paid rather than when a liability is incurred. Budgetary presentations report budgetary expenditures when a commitment is made (i.e., when an encumbrance is approved).

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

Grandview Heights Public Library
Franklin County
Notes to the Financial Statements
For the Year Ended December 31, 2023

Note 2 – Summary of Significant Accounting Policies – (Continued)

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 object level of control for the General Fund and the fund level for all other funds.

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 a 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.

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.

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.

Grandview Heights Public Library
Franklin County
Notes to the Financial Statements
For the Year Ended December 31, 2023

Note 2 – Summary of Significant Accounting Policies – (Continued)

Fund Balance – (continued)

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 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	\$4,290,476	\$4,661,365	\$370,889
Special Revenue	7,500	9,000	1,500
Capital Projects	500,000	500,000	-
Custodial	2,529,420	2,537,844	8,424

2023 Budgeted vs. Actual Budgetary Basis Disbursements

Fund Type	Budgetary	Variance	
	Appropriation		
General	\$4,362,943	\$4,041,383	\$321,560
Special Revenue	7,560	3,002	4,558
Capital Projects	2,082,694	1,474,559	608,135
Custodial	2,574,850	2,280,873	293,977

Grandview Heights Public Library
Franklin County
Notes to the Financial Statements
For the Year Ended December 31, 2023

Note 4 – Deposits and Investments

The Library maintains a deposits and investment pool all funds use. The Ohio Revised Code prescribes allowable deposits and investments. A summary of the Library's deposit and investment accounts are as follows:

	2023
Demand deposits	\$607,354
Cash on Hand	765
Total deposits	<u>608,119</u>
STAR Ohio	
Total investments	6,240,446
<i>Total carrying amount of deposits and investments held in the Pool</i>	<u><u>\$6,848,565</u></u>

The Library has a payroll clearing account that is held outside of the deposit pool where gross payroll is held for distribution. The expenditures included in the accompanying financial statements reflect gross payroll. The balance in the Library's payroll clearing account represents unremitted employee payroll withholdings. As of December 31, 2023, \$9,029 of outstanding payroll withholdings remained in the payroll clearing account.

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.

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.

Grandview Heights Public Library
Franklin County
Notes to the Financial Statements
For the Year Ended December 31, 2023

Note 5 – Grants in Aid and Taxes – (Continued)

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 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 Intergovernmental. Payments are due to the County by January 20. If the property owner elects to pay semiannually, the first half is due January 20. The second half payment is due 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.

Note 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;
- Crime;
- Boilers and Machinery;
- Directors and Officers Liability;
- Cyber;
- Vehicles; and
- Errors and omissions.

Note 7 – Defined Benefit Pension Plans

Ohio Public Employees Retirement System

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.

Grandview Heights Public Library
Franklin County
Notes to the Financial Statements
For the Year Ended December 31, 2023

Note 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 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 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.

Note 9 – Construction and Contractual Commitments

In October 2023, the Library Board of Trustees approved a contract with Lehman-Daman for the Pavilion Addition and Site Improvements Project for a contracted amount of \$1,042,000 and approved a contract with OotBox, Inc. for a prefabricated shipping container to be used as a drive-thru for a contracted amount of \$49,999.

Note 10 – Joint Ventures

The Library is a member of the Central Library Consortium (the CLC). The CLC is a joint venture, as a project of the Grandview Heights Public Library, to provide reduced costs to the individual member libraries through collective efforts and resources sharing.

The CLC commenced on June 13, 1988, to provide integrated library service and facilitate other cooperative projects between public libraries in Central Ohio. The CLC has seventeen-member library systems consisting of the Fairfield County District Library, Grandview Heights Public Library, Pickerington Public Library, Wagnalls Memorial Library, Alexandria Public Library, Pickaway County District Public Library, Marysville Public Library, Plain City Public Library, Columbus Metropolitan Library, Southwest Public Libraries, Worthington Libraries, Upper Arlington Public Library, Bexley Public Library, London Public Library, Delaware County District Library, Granville Public Library, and Pataskala Public Library.

The CLC is governed by a council consisting of one appointed representative by each member library. The Governing Council elects a chair, a vice chair and a secretary. The CLC's financial operations are accounted for in the Custodial Fund of the Grandview Heights Public Library. Members make payments to the CLC in amounts established in the agreements for individual projects undertaken by the CLC.

You can read additional information concerning the CLC on their website: <http://www.clcohio.org/>

Grandview Heights Public Library
Franklin County
Notes to the Financial Statements
For the Year Ended December 31, 2023

Note 10 – Joint Ventures – (Continued)

The Library is also a member of the Digital Downloads Collaboration (DDC), a joint venture to provide a shared electronic digital collection of eBook, eMagazines and eAudio services and content to the customers of the participating library districts. The DDC which commenced in 2004, has eighteen library members consisting of the Alexandria Public Library, Bexley Public Library, Columbus Metropolitan Library, Fairfield County District Library, Grandview Heights Public Library, Granville Public Library, Greene County Public Library, London Public Library, Marysville Public Library, Pickaway County District Public Library, Pickerington Public Library, Plain City Public Library, Southwest Public Libraries, Troy-Miami County Public Library, Upper Arlington Public Library, Wagnalls Memorial Library, Washington-Centerville Public Library, and Worthington Libraries. The DDC's financial operations are the responsibility of the Columbus Metropolitan Library. Each member makes payment to the DDC in the amount established in the agreement.

Additional information about the Digital Downloads Collaboration is available at their website: <https://clc.overdrive.com/>

Note 11 – Fund Balances

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:

Fund Balances	General	Special Revenue	Capital Projects	Total
Assigned:				
Outstanding Encumbrances	\$80,079	\$300	\$1,210,604	\$1,290,983
Total	\$80,079	\$300	\$1,210,604	\$1,290,983

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

Grandview Heights Public Library
Franklin 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

	Governmental Fund Types			Totals- (Memorandum Only)
	General	Special Revenue	Capital Projects	
Cash Receipts:				
Property and Other Local Taxes	\$ 1,900,187	\$ -	\$ -	\$ 1,900,187
Public Library	1,605,780	-	-	1,605,780
Intergovernmental	187,271	-	-	187,271
Patron Fines and Fees	13,361	-	-	13,361
Services Provided to Other Entities	12,000	7,500	-	19,500
Contributions, Gifts and Donations	32,375	-	-	32,375
Earnings on Investments	73,426	-	-	73,426
Miscellaneous	10,681	-	-	10,681
Total Cash Receipts	3,835,081	7,500	-	3,842,581
Cash Disbursements:				
Current:				
Library Services				
Public Services and Programs	1,185,477	1,145	-	1,186,622
Collection Development Processing	646,515	1,656	-	648,171
Support Services:				
Facilities Operation and Maintenance	257,092	-	-	257,092
Information Services	215,733	-	-	215,733
Business Administration	826,698	-	-	826,698
Capital Outlay	86,173	-	136,984	223,157
Total Cash Disbursements	3,217,688	2,801	136,984	3,357,473
Excess of Receipts Over/(Under) Disbursements	617,393	4,699	(136,984)	485,108
Other Financing Receipts (Disbursements)				
Transfers In	-	-	1,500,000	1,500,000
Transfers Out	(1,500,000)	-	-	(1,500,000)
Total Other Financing Receipts (Disbursements)	(1,500,000)	-	1,500,000	-
Net Change in Fund Cash Balances	(882,607)	4,699	1,363,016	485,108
Fund Cash Balance, January 1, 2022	2,979,820	-	895,005	3,874,825
Fund Cash Balance, December 31, 2022	\$ 2,097,213	\$ 4,699	\$ 2,258,021	\$ 4,359,933

See Accompanying Notes to the Financial Statements.

Grandview Heights Public Library
Franklin County
STATEMENT OF ADDITIONS, DEDUCTIONS AND
CHANGES IN FUND BALANCES (REGULATORY CASH BASIS)
Fiduciary Fund
For the Year Ended December 31, 2022

	<u>Custodial</u>
Additions	
Services Provided to Other Entities	\$ 2,071,966
Miscellaneous	39,564
Interest	18,691
 Total Additions	 <u>2,130,221</u>
 Deductions	
Salaries	333,496
Employee Fringe Benefits	83,135
Purchased and Contracted Services	1,683,607
Supplies	616
Other	30,151
 Total Deductions	 <u>2,131,005</u>
 Net Change in Fund Cash Balance	 (784)
 Fund Cash Balance, January 1, 2022	 <u>1,290,041</u>
 Fund Cash Balance, December 31, 2022	 \$ <u>1,289,257</u>

See Accompanying Notes to the Financial Statements.

Grandview Heights Public Library
Franklin County
Notes to the Financial Statements
For the Year Ended December 31, 2022

Note 1 – Reporting Entity

The Grandview Heights Public Library (the Library), Franklin 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 Library provides the community with various educational and literary resources. The Board of Education of the Grandview Heights City School District appoints a seven-member Board of Trustees to govern the Library. Appointments are for seven-year terms and members serve without compensation.

The Library is fiscally independent of the Board of Education, although the Board of Education serves in a ministerial capacity as the taxing authority for the Library. The determination to request approval of a tax levy, the role and purpose of the levy, are discretionary decisions made solely by the Board of Library Trustees. Once those decisions are made, the Board of Education must put the levy on the ballot.

Component units are legally separate organizations for which the Library is financially accountable. The Library is financially accountable for an organization if the Library appoints a voting majority of the organization's governing board and (1) the Library is able to significantly influence the programs or services performed or provided by the organization; or (2) the Library is legally entitled to or can otherwise access the organization's resources; the Library is legally obligated or has otherwise assumed the responsibility to finance the deficits of, or provide financial support to, the organization; or the Library is obligated for the debt of the organization. The Library is also financially accountable for any organizations for which the Library approves the budget, the issuance of debt or the levying of taxes. Component units also include legally separate, tax-exempt entities whose resources are for the direct benefit of the Library, are accessible to the Library and are significant in the amount to the Library.

The Library is the sole beneficiary of an endowment fund from the Grandview Heights Public Library Foundation (the Foundation). The Foundation is a legally separate, not-for-profit 501(c)(3), served by a Board of Trustees appointed by the Foundation Board. Since the Library is the sole beneficiary of the resources of the Foundation, it is considered a component unit of the Library. Under the regulatory basis of accounting, the Foundation's financial activity is not required to be presented with the Library's financial statements. Financial information for the Foundation can be obtained from The Columbus Foundation, 1234 East Broad Street, Columbus, Ohio 43205-1453.

Joint Ventures

A joint venture is a legal entity or other organization that results from a contractual arrangement and that is owned, operated, or governed by two or more participants as a separate and specific activity subject to joint control, in which the participants retain (a) an ongoing financial interest or (b) an ongoing financial responsibility. The Library is a member of the Central Library Consortium (the CLC), a joint venture to provide reduced costs to the individual members through collective efforts and resource sharing. The Library is the administrative and fiscal agent for the CLC. The Library is also a member of the Digital Downloads Collaboration (DDC), a joint venture to provide a shared electronic digital collection of eBook and eAudio services and content to the customers of the participating library districts. The CLC and DDC are further discussed in Note 10.

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

Grandview Heights Public Library
Franklin County
Notes to the Financial Statements
For the Year Ended December 31, 2022

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, and a statement of additions, deductions and changes in fund balances (regulatory cash basis) for custodial 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 Fund:

Museum Project Fund The museum project fund receives fees from other libraries to provide traveling library exhibits.

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 The building fund accounts for and reports building improvement and repair projects.

Fiduciary Funds Fiduciary funds include custodial funds. Custodial funds are purely custodial in nature and are used to report fiduciary activity that is not required to be reported in a trust fund. The Library's custodial fund accounts for the Central Library Consortium (the CLC). This custodial fund receives fees from consortium members to finance operating expenditures of the CLC.

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.

Grandview Heights Public Library
Franklin County
Notes to the Financial Statements
For the Year Ended December 31, 2022

Note 2 – Summary of Significant Accounting Policies – (Continued)

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 object level of control for the General Fund, and the fund level for all other funds.

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 a 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.

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.

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.

Grandview Heights Public Library
Franklin County
Notes to the Financial Statements
For the Year Ended December 31, 2022

Note 2 – Summary of Significant Accounting Policies – (Continued)

Fund Balance – (continued)

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 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 Receipts	Actual Receipts	Variance
General	\$3,767,735	\$3,835,081	\$67,346
Special Revenue	7,500	7,500	-
Capital Projects	1,500,000	1,500,000	-
Custodial	2,128,029	2,130,221	2,192

2022 Budgeted vs. Actual Budgetary Basis Disbursements

Fund Type	Appropriation Authority	Budgetary Disbursements	Variance
General	\$5,034,327	\$4,822,687	\$211,640
Special Revenue	7,500	5,949	1,551
Capital Projects	705,966	220,011	485,955
Custodial	2,364,986	2,221,132	143,854

Grandview Heights Public Library
Franklin County
Notes to the Financial Statements
For the Year Ended December 31, 2022

Note 4 – Deposits and Investments

The Library maintains a deposits and investment pool all funds use. The Ohio Revised Code prescribes allowable deposits and investments. A summary of the Library's deposit and investment accounts are as follows:

	2022
Demand deposits	\$574,620
Cash on Hand	850
Total deposits	<u>575,470</u>
STAR Ohio	
Total investments	5,073,720
<i>Total carrying amount of deposits and investments held in the Pool</i>	<u><u>\$5,649,190</u></u>

The Library has a payroll clearing account that is held outside of the deposit pool where gross payroll is held for distribution. The expenditures included in the accompanying financial statements reflect gross payroll. The balance in the Library's payroll clearing account represents unremitted employee payroll withholdings. As of December 31, 2022, \$8,287 of outstanding payroll withholdings remained in the payroll clearing account.

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.

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.

Grandview Heights Public Library
Franklin County
Notes to the Financial Statements
For the Year Ended December 31, 2022

Note 5 – Grants in Aid and Taxes – (Continued)

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 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 January 20. If the property owner elects to pay semiannually, the first half is due January 20. The second half payment is due 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.

Note 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;
- Crime;
- Boilers and Machinery;
- Directors and Officers Liability;
- Cyber;
- Vehicles; and
- Errors and omissions.

Note 7 – Defined Benefit Pension Plans

Ohio Public Employees Retirement System

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.

Grandview Heights Public Library
Franklin County
Notes to the Financial Statements
For the Year Ended December 31, 2022

Note 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.

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.

Note 9 – Construction and Contractual Commitments

In December 2022, the Library Board of Trustees approved a contract with WSA Studio for Phase II of task order design services for a contracted amount of \$22,490.

Note 10 – Joint Ventures

The Library is a member of the Central Library Consortium (the CLC). The CLC is a joint venture, as a project of the Grandview Heights Public Library, to provide reduced costs to the individual member libraries through collective efforts and resources sharing.

The CLC commenced on June 13, 1988, to provide integrated library service and facilitate other cooperative projects between public libraries in Central Ohio. The CLC has seventeen-member library systems consisting of the Fairfield County District Library, Grandview Heights Public Library, Pickerington Public Library, Wagnalls Memorial Library, Alexandria Public Library, Pickaway County District Public Library, Marysville Public Library, Plain City Public Library, Columbus Metropolitan Library, Southwest Public Libraries, Worthington Libraries, Upper Arlington Public Library, Bexley Public Library, London Public Library, Delaware County District Library, Granville Public Library, and Pataskala Public Library.

The CLC is governed by a council consisting of one appointed representative by each member library. The Governing Council elects a chair, a vice chair and a secretary. The CLC's financial operations are accounted for in the Custodial Fund of the Grandview Heights Public Library. Members make payments to the CLC in amounts established in the agreements for individual projects undertaken by the CLC.

You can read additional information concerning the CLC on their website: <http://www.clcohio.org/>

Grandview Heights Public Library
Franklin County
Notes to the Financial Statements
For the Year Ended December 31, 2022

Note 10 – Joint Ventures – (Continued)

The Library is also a member of the Digital Downloads Collaboration (DDC), a joint venture to provide a shared electronic digital collection of eBook, eMagazines and eAudio services and content to the customers of the participating library districts. The DDC which commenced in 2004, has eighteen library members consisting of the Alexandria Public Library, Bexley Public Library, Columbus Metropolitan Library, Fairfield County District Library, Grandview Heights Public Library, Granville Public Library, Greene County Public Library, London Public Library, Marysville Public Library, Pickaway County District Public Library, Pickerington Public Library, Plain City Public Library, Southwest Public Libraries, Troy-Miami County Public Library, Upper Arlington Public Library, Wagnalls Memorial Library, Washington-Centerville Public Library, and Worthington Libraries. The DDC's financial operations are the responsibility of the Columbus Metropolitan Library. Each member makes payment to the DDC in the amount established in the agreement.

Additional information about the Digital Downloads Collaboration is available at their website: <https://clc.overdrive.com/>

Note 11 – Fund Balances

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:

Fund Balances	General	Special Revenue	Capital Projects	Total
Assigned:				
Outstanding Encumbrances	\$104,999	\$3,148	\$83,027	\$191,174
Total	\$104,999	\$3,148	\$83,027	\$191,174

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

Note 12 – COVID-19

The United States and the State of Ohio declared a state of emergency in March of 2020 due to the COVID-19 pandemic. Ohio's state of emergency ended in June 2021, while the national state of emergency ended in April 2023. The financial impact of COVID-19 and the continuing emergency measures will impact subsequent periods of the Library. The impact on the Library's future operating costs, revenues, and additional recovery from emergency funding, either federal or state, cannot be estimated.

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

Grandview Heights Public Library
Franklin County
1685 West Fifth Avenue
Columbus, Ohio 43212

To the Board of Trustees:

We have audited, in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States, the financial statements of the cash balances, receipts, and disbursements for each governmental and fiduciary fund type as of and for the years ended December 31, 2023 and 2022, and the related notes to the financial statements of the Grandview Heights Public Library, Franklin County, Ohio (the Library) and have issued our report thereon dated October 22, 2024, 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.

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 purposes 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. 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.

Grandview Heights Public Library

Franklin County

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

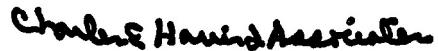
Page 2

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 statement amounts. 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 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.



Charles E. Harris & Associates, Inc.

October 22, 2024

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OHIO AUDITOR OF STATE KEITH FABER



GRANDVIEW HEIGHTS PUBLIC LIBRARY

FRANKLIN 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 12/5/2024

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