



**GRAFTON-MIDVIEW PUBLIC LIBRARY  
LORAIN COUNTY**

**REGULAR AUDIT**

**FOR THE YEARS ENDED DECEMBER 31, 2001 & 2000**



**JIM PETRO**  
**AUDITOR OF STATE**  

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**STATE OF OHIO**



**GRAFTON-MIDVIEW PUBLIC LIBRARY  
LORAIN COUNTY**

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## REPORT OF INDEPENDENT ACCOUNTANTS

Board of Trustees  
Grafton-Midview Public Library  
Lorain County  
983 Main Street  
Grafton, Ohio 44044

We have audited the accompanying financial statements of the Grafton-Midview Public Library, Lorain County, Ohio, (the Library) as of and for the years ended December 31, 2001 and December 31, 2000. These financial statements are the responsibility of the Library's management. Our responsibility is to express an opinion on these financial statements based on our audits.

We conducted our audits 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. Those standards require that we plan and perform the audits to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audits provide a reasonable basis for our opinion.

As discussed in Note 1, the Library prepares its financial statements on the basis of accounting prescribed or permitted by the Auditor of State, which is a comprehensive basis of accounting other than generally accepted accounting principles.

In our opinion, the financial statements referred to above present fairly, in all material respects, the combined fund cash balances and reserves for encumbrances of the Grafton-Midview Public Library, Lorain County, Ohio, as of December 31, 2001 and December 31, 2000, and its combined cash receipts and disbursements for the years then ended on the basis of accounting described in Note 1.

As described in Note 3 to the accompanying financial statements, the Library restated its Agency Fund at December 31, 1999.

In accordance with *Government Auditing Standards*, we have also issued our report dated May 9, 2002 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 grants. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* and should be read in conjunction with this report in considering the results of our audits.

This report is intended solely for the information and use of management, the Board of Trustees and other officials authorized to receive this report under § 117.26, Ohio Revised Code, and is not intended to be and should not be used by anyone other than these specified parties.

A handwritten signature in black ink, appearing to read "Jim Petro", with a large, stylized flourish at the end.

**Jim Petro**  
Auditor of State

May 9, 2002

**GRAFTON-MIDVIEW PUBLIC LIBRARY  
LORAIN COUNTY**

**COMBINED STATEMENT OF CASH RECEIPTS, CASH DISBURSEMENTS, AND  
CHANGES IN FUND CASH BALANCES  
ALL GOVERNMENTAL FUND TYPES  
FOR THE YEAR ENDED DECEMBER 31, 2001**

	<u>Governmental Fund Types</u>			<b>Total (Memorandum Only)</b>
	<u>General</u>	<u>Special Revenue</u>	<u>Capital Projects</u>	
<b>Cash Receipts:</b>				
Other Government Grants-In-Aid	\$603,772			\$603,772
Patron Fines and Fees	11,155			11,155
Earnings on Investments	7,013		\$4,402	11,415
Contributions, Gifts and Donations	1,402			1,402
Miscellaneous Receipts	4,136			4,136
	<u>627,478</u>	<u>0</u>	<u>4,402</u>	<u>631,880</u>
<b>Cash Disbursements:</b>				
Current:				
Salaries and Benefits	353,218			353,218
Supplies	11,851			11,851
Purchased and Contracted Services	93,675			93,675
Library Materials and Information	86,503			86,503
Other Objects	4,755			4,755
Capital Outlay	12,772			12,772
	<u>562,774</u>	<u>0</u>	<u>0</u>	<u>562,774</u>
Total Cash Receipts Over/(Under) Cash Disbursements	<u>64,704</u>	<u>0</u>	<u>4,402</u>	<u>69,106</u>
<b>Other Financing Receipts/(Disbursements):</b>				
Transfers-In				0
Transfers-Out				0
	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Excess of Cash Receipts and Other Financing Receipts Over/(Under) Cash Disbursements and Other Financing Disbursements	64,704	0	4,402	69,106
Fund Cash Balances, January 1	<u>126,676</u>	<u>\$17,718</u>	<u>105,926</u>	<u>250,320</u>
<b>Fund Cash Balances, December 31</b>	<b><u>\$191,380</u></b>	<b><u>\$17,718</u></b>	<b><u>\$110,328</u></b>	<b><u>\$319,426</u></b>
Reserves for Encumbrances, December 31	<u>\$100,980</u>	<u>\$0</u>	<u>\$0</u>	<u>\$100,980</u>

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

**GRAFTON-MIDVIEW PUBLIC LIBRARY  
LORAIN COUNTY**

**STATEMENT OF CASH RECEIPTS, CASH DISBURSEMENTS, AND  
CHANGES IN FUND CASH BALANCE  
NONEXPENDABLE TRUST FUND  
FOR THE YEAR ENDED DECEMBER 31, 2001**

	<b>Fiduciary Fund Type</b>
	<b>Nonexpendable Trust</b>
<b>Operating Cash Receipts:</b>	
Patron Fees and Fines	\$0
Services Provided to Other Entities	0
Total Operating Cash Receipts	0
<b>Operating Cash Disbursements:</b>	
Current:	
Salaries and Benefits	
Purchased and Contracted Services	
Other Objects	
Capital Outlay	0
Total Operating Cash Disbursements	0
Operating Income/(Loss)	0
<b>Non-Operating Cash Receipts:</b>	
Government Grants In Aid	
Earnings on Investments	
Proceeds of Bonds	
Proceeds of Notes	
Proceeds from Sales of Property	
Other Non-Operating Receipts	0
Total Non-Operating Cash Receipts	0
<b>Non-Operating Cash Disbursements:</b>	
Debt Service:	
Redemption of Principal	
Interest Payments and Financing Fees/Costs	
Loss on investments	9,507
Other Non-Operating Disbursements	0
Total Non-Operating Cash Disbursements	9,507
Excess of Receipts Over/(Under) Disbursements Before Interfund Transfers and Advances	(9,507)
Transfers-In	
Transfers-Out	0
Net Receipts Over/(Under) Disbursements	(9,507)
Fund cash balance, January 1	200,000
<b>Fund Cash Balance, December 31</b>	<b>\$190,493</b>
Reserves for Encumbrances, December 31	\$0

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

**GRAFTON-MIDVIEW PUBLIC LIBRARY  
LORAIN COUNTY**

**COMBINED STATEMENT OF CASH RECEIPTS, CASH DISBURSEMENTS, AND  
CHANGES IN FUND CASH BALANCES  
ALL GOVERNMENTAL FUND TYPES  
FOR THE YEAR ENDED DECEMBER 31, 2000**

	<u>Governmental Fund Types</u>			<b>Total (Memorandum Only)</b>
	<u>General</u>	<u>Special Revenue</u>	<u>Capital Projects</u>	
<b>Cash Receipts:</b>				
Other Government Grants-In-Aid	\$584,322			\$584,322
Patron Fines and Fees	13,282			13,282
Earnings on Investments	7,106	\$9,877	\$7,037	24,020
Contributions, Gifts and Donations	4,624			4,624
Miscellaneous Receipts	1,177			1,177
<b>Total Cash Receipts</b>	<u>610,511</u>	<u>9,877</u>	<u>7,037</u>	<u>627,425</u>
<b>Cash Disbursements:</b>				
Current:				
Salaries and Benefits	347,052			347,052
Supplies	15,841			15,841
Purchased and Contracted Services	101,016			101,016
Library Materials and Information	97,316	522		97,838
Other Objects	2,938			2,938
Capital Outlay	27,980			27,980
<b>Total Cash Disbursements</b>	<u>592,143</u>	<u>522</u>	<u>0</u>	<u>592,665</u>
<b>Total Cash Receipts Over/(Under) Cash Disbursements</b>	<u>18,368</u>	<u>9,355</u>	<u>7,037</u>	<u>34,760</u>
<b>Other Financing Receipts/(Disbursements):</b>				
Transfers-In			10,000	10,000
Transfers-Out	(10,000)			(10,000)
<b>Total Other Financing Receipts/(Disbursements)</b>	<u>(10,000)</u>	<u>0</u>	<u>10,000</u>	<u>0</u>
Excess of Cash Receipts and Other Financing Receipts Over/(Under) Cash Disbursements and Other Financing Disbursements	8,368	9,355	17,037	34,760
Fund Cash Balances, January 1	118,308	8,363	88,889	215,560
<b>Fund Cash Balances, December 31</b>	<u><b>\$126,676</b></u>	<u><b>\$17,718</b></u>	<u><b>\$105,926</b></u>	<u><b>\$250,320</b></u>
Reserves for Encumbrances, December 31	<u>\$47,034</u>	<u>\$0</u>	<u>\$0</u>	<u>\$47,034</u>

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

**GRAFTON-MIDVIEW PUBLIC LIBRARY  
LORAIN COUNTY**

**STATEMENT OF CASH RECEIPTS, CASH DISBURSEMENTS, AND  
CHANGES IN FUND CASH BALANCE  
NONEXPENDABLE TRUST FUND  
FOR THE YEAR ENDED DECEMBER 31, 2000**

	<b>Fiduciary Fund Type</b>
	<b>Nonexpendable Trust</b>
<b>Operating Cash Receipts:</b>	
Patron Fees and Fines	\$0
Services Provided to Other Entities	0
Total Operating Cash Receipts	0
<b>Operating Cash Disbursements:</b>	
Current:	
Salaries and Benefits	
Purchased and Contracted Services	
Other Objects	
Capital Outlay	0
Total Operating Cash Disbursements	0
Operating Income/(Loss)	0
<b>Non-Operating Cash Receipts:</b>	
Government Grants In Aid	
Earnings on Investments	
Proceeds of Bonds	
Proceeds of Notes	
Proceeds from Sales of Property	
Other Non-Operating Receipts	0
Total Non-Operating Cash Receipts	0
<b>Non-Operating Cash Disbursements:</b>	
Debt Service:	
Redemption of Principal	
Interest Payments and Financing Fees/Costs	
Loss on investments	190
Other Non-Operating Disbursements	0
Total Non-Operating Cash Disbursements	190
Excess of Receipts Over/(Under) Disbursements Before Interfund Transfers and Advances	(190)
Transfers-In	
Transfers-Out	0
Net Receipts Over/(Under) Disbursements	(190)
Fund cash balance, January 1 - restated	200,000
<b>Fund Cash Balance, December 31</b>	<b>\$199,810</b>
Reserves for Encumbrances, December 31	\$0

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

**GRAFTON-MIDVIEW PUBLIC LIBRARY  
LORAIN COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS  
DECEMBER 31, 2001 AND 2000**

**1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

**A. Description of the Entity**

Grafton-Midview Public Library, Lorain County, Ohio, (the Library) is a body corporate and politic established to exercise the rights and privileges conveyed to it by the constitution and laws of Ohio. The Library is directed by a seven-member Board of Trustees appointed by the Midview Local School District. The Library provides the community with various educational and literary resources.

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

**B. Basis of Accounting**

These financial statements follow the basis of accounting prescribed or permitted by the Auditor of State, which is similar to the cash receipts and disbursements basis of accounting. Receipts are recognized when received in cash rather than when earned, and disbursements are recognized 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 prescribed or permitted by the Auditor of State.

**C. Cash and Investments**

Investments are included in fund cash balances. Accordingly, purchases of investments are not recorded as disbursements, and sales of investments are not recorded as receipts. The Library established a policy to allocate interest income to the fund that earns the interest. However, the Library's practice over interest income derived from the Hendrix Trust Fund investment was to allocate the interest income to the Hendrix Special Revenue Fund. All realized losses on the Trust principal would be charged to the Hendrix Trust Fund.

The investment in STAR Ohio (the State Treasurer's investment pool) is valued at amounts reported by the State Treasurer. Treasury Notes and common stock are valued at cost.

**D. Fund Accounting**

The Library uses fund accounting to segregate cash and investments that are restricted as to use. The Library classifies its funds into the following types:

**1. General Fund**

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

**2. Special Revenue Fund**

This fund is used to account for proceeds from specific sources (other than from trusts or for capital projects) that are restricted to expenditure for specific purposes. The Library had the following significant Special Revenue Fund:

**GRAFTON-MIDVIEW PUBLIC LIBRARY  
LORAIN COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS  
DECEMBER 31, 2001 AND 2000  
(Continued)**

**1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**

**D. Fund Accounting (Continued)**

Hendrix Special Revenue Fund - used to account for interest income earned by the Hendrix Trust Fund, which restricts the expenditure of interest to the purchase of books, movies and collectable art.

**3. Capital Projects Fund**

This fund is used to account for receipts that are restricted for the acquisition or construction of major capital projects (except those financed through enterprise or trust funds). The Library had the following significant capital projects fund:

Building and Repair Fund - used for the purpose of repairing, improving, furnishing and equipping the existing Library.

**4. Fiduciary Fund (Trust Fund)**

Trust funds are used to account for resources restricted by legally binding trust agreements. If the agreement requires the Library to maintain the corpus of the trust, the fund is classified as a nonexpendable trust fund. Other trust funds are classified as expendable. The Library had the following significant nonexpendable trust fund:

Hendrix Trust Fund - used to account for an endowment received from the estate of the donor. The donor specified that the principal could not be spent, but the proceeds (earnings) could be spent for the purchase of books, movies and collectable art.

**E. Budgetary Process**

The Ohio Administrative Code requires budgeting for each fund annually.

**1. Appropriations**

The Board of Trustees must annually approve appropriation measures and subsequent amendments. Unencumbered appropriations lapse at year end. Budgetary expenditures (that is, disbursements and encumbrances in 2000, and disbursements in 2001) may not exceed appropriations at the **fund, function level of control**.

**2. Estimated Resources**

Estimated resources include estimates of cash to be received (budgeted receipts) plus unencumbered cash as of January 1.

**3. Encumbrances**

The Ohio Administrative Code requires the Library to reserve (encumber) appropriations when commitments are made. Encumbrances outstanding at year end are carried over, and need not be reappropriated.

**GRAFTON-MIDVIEW PUBLIC LIBRARY  
LORAIN COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS  
DECEMBER 31, 2001 AND 2000  
(Continued)**

**1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**

**E. Budgetary Process (Continued)**

Effective January 1, 2001, the Ohio Administrative Code amended library budgetary requirements. Libraries are not required to estimate resources or encumber appropriations.

A summary of 2001 and 2000 budgetary activity appears in Note 4.

**F. Property, Plant and Equipment**

Acquisitions of property, plant and equipment are recorded as capital outlay disbursements when paid. These items are not reflected as assets on the accompanying financial statements.

**G. Accumulated Leave**

In certain circumstances, such as upon leaving employment, employees are entitled to cash payments for unused leave. Unpaid leave is not reflected as a liability under the basis of accounting the Library uses.

**H. Total Columns**

Total columns on the financial statements are captioned "(Memorandum Only)" to indicate that they are presented to facilitate analysis. Such data is not comparable to a consolidation.

**2. EQUITY IN POOLED CASH AND INVESTMENTS**

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

	2001	2000
Demand deposits	\$22,535	\$45,780
Petty cash and change cash	100	100
Total deposits	22,635	45,880
Hendrix Fund (Treasury Notes and equity securities)	190,493	199,810
STAR Ohio	296,791	204,440
Total investments	487,284	404,250
Total deposits and investments	\$509,919	\$450,130

**Deposits:** Deposits are either insured by the Federal Depository Insurance Corporation.

**GRAFTON-MIDVIEW PUBLIC LIBRARY  
LORAIN COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS  
DECEMBER 31, 2001 AND 2000  
(Continued)**

**2. EQUITY IN POOLED CASH AND INVESTMENTS (Continued)**

**Investments:** U.S. Treasury Notes are held in book-entry form by the Federal Reserve Bank, in the name of the Library's financial institution, Lorain National Bank (the Bank). The equity securities are also held in book-entry form by the Bank. The Bank maintains records identifying the Library as owner of these securities. Investments in STAR Ohio are not evidenced by securities that exist in physical or book-entry form.

**Roland H. and Veta Genevieve Hendrix Memorial Book Fund**

On or about April 6, 1994 the Grafton-Midview Public Library received a gift of \$200,000, pursuant to the Trust of Veta Genevieve Hendrix. The gift was to be retained and only the income was to be used, to purchase books, movies, art objects and other items to be added to the collection of the Library. A judgement was issued by the Lorain County Court of Common Pleas, Probate Division, declaring that the Hendrix Fund was not subject to the Uniform Depository Act, Ohio Revised Code Chapter 135. The Uniform Management of Institutional Funds Act, Ohio Revised Code Chapter 1715, allows the Fund to be invested in private, corporate and public securities. The Board of Trustees authorized the Lorain National Bank to establish a custodial account and direct the investment of the Hendrix Fund. The following schedules account for the value of the Fund at 2000 and 2001:

Initial Deposit on 10/31/2000	Cost Basis Unit Price at 12/31/2000	Market Value Unit Price at 12/31/2000
\$200,000	\$199,810	\$187,353

Initial Deposit on 10/31/2000	Cost Basis Unit Price at 12/31/2001	Market Value Unit Price at 12/31/2001
\$200,000	\$190,493	\$160,169

**3. RESTATEMENT OF FUND BALANCE**

At December 31, 1999 the Library restated the Roland H. and Veta Genevieve Hendrix Memorial Book Fund, an Agency Fund, to a Nonexpendable Trust Fund.

**GRAFTON-MIDVIEW PUBLIC LIBRARY  
LORAIN COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS  
DECEMBER 31, 2001 AND 2000  
(Continued)**

**4. BUDGETARY ACTIVITY**

Budgetary activity for the years ended December 31, 2001 and December 31, 2000 follows:

**2001 Budgeted vs. Actual Budgetary Basis Expenditures**

<u>Fund Type</u>	<u>Appropriation Authority</u>	<u>Budgetary Expenditures</u>	<u>Variance</u>
General Fund	\$689,034	\$562,774	\$126,260
Special Revenue	10,000	0	10,000
Capital Projects	15,000	0	15,000
Non Expendable Trust	0	9,507	(9,507)
<b>Total</b>	<b><u>\$714,034</u></b>	<b><u>\$572,281</u></b>	<b><u>\$141,753</u></b>

**2000 Budgeted vs. Actual Receipts**

<u>Fund Type</u>	<u>Budgeted Receipts</u>	<u>Actual Receipts</u>	<u>Variance</u>
General	\$589,123	\$610,511	\$21,388
Special Revenue	15,000	9,877	(5,123)
Capital Projects	3,000	17,037	14,037
<b>Total</b>	<b><u>\$607,123</u></b>	<b><u>\$637,425</u></b>	<b><u>\$30,302</u></b>

**2000 Budgeted vs. Actual Budgetary Basis Expenditures**

<u>Fund Type</u>	<u>Appropriation Authority</u>	<u>Budgetary Expenditures</u>	<u>Variance</u>
General Fund	\$699,899	\$ 649,177	\$ 50,722
Special Revenue	643	522	121
Non Expendable Trust	0	190	(190)
<b>Total</b>	<b><u>\$700,542</u></b>	<b><u>\$649,889</u></b>	<b><u>\$50,653</u></b>

**5. GRANTS-IN-AID AND TAX RECEIPTS**

The primary source of revenue for Ohio public libraries is the State Library and Local Government Support Fund (LLGSF). The LLGSF is allocated to each county based on the county's prior intangibles tax of LLGSF revenues, and its population. The County Budget Commission allocates these funds to the Library based on its needs such as for the construction of new library buildings, improvements, operation, maintenance, or other expenses. The Budget Commission cannot reduce its allocation of these funds to the Library based on of any additional revenues the Library receives. These revenues are reflected in the financial statements as Other Government Grants-In-Aid.

**GRAFTON-MIDVIEW PUBLIC LIBRARY  
LORAIN COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS  
DECEMBER 31, 2001 AND 2000  
(Continued)**

**6. RETIREMENT SYSTEM**

The Public Employees Retirement System of Ohio (PERS) is a state operated, cost-sharing, multiple employer public employee retirement system. PERS provides retirement benefits to vested employees who are eligible to retire based upon years of service. PERS also provides survivor and disability benefits to vested employees.

Contribution rates are also prescribed by the Ohio Revised Code. For 2001 and 2000, PERS members contributed 8.5% of their gross salaries. The Library contributed an amount equal to 13.55% of participants' gross salaries for 2001 and from January 1, 2000 through June 30, 2000. PERS temporarily reduced the employer contribution rate to 8.13% effective July 1, 2000 through December 31, 2000. The Library has paid all contributions required through December 31, 2001.

**7. RISK MANAGEMENT**

The Library has obtained commercial insurance for the following risks:

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

The Library also provides health insurance to full-time employees through a private carrier. The Library's liability is limited to the premiums it pays.



**STATE OF OHIO  
OFFICE OF THE AUDITOR**

JIM PETRO, AUDITOR OF STATE

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**REPORT ON COMPLIANCE AND ON INTERNAL CONTROL REQUIRED BY  
GOVERNMENT AUDITING STANDARDS**

Board of Trustees  
Grafton-Midview Public Library  
Lorain County  
983 Main Street  
Grafton, Ohio 44044

We have audited the accompanying financial statements of the Grafton-Midview Public Library, Lorain County, Ohio, (the Library) as of and for the years ended December 31, 2001 and December 31, 2000, and have issued our report thereon dated May 9, 2002, wherein we noted the Library restated its Agency Fund. We conducted our audits 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.

**Compliance**

As part of obtaining reasonable assurance about whether the Library's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts and grants, 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 audits and, accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance that are required to be reported under Government Auditing Standards.

**Internal Control Over Financial Reporting**

In planning and performing our audits, we considered the Library's internal control over financial reporting in order to determine our auditing procedures for the purpose of expressing our opinion on the financial statements and not to provide assurance on the internal control over financial reporting. Our consideration of the internal control over financial reporting would not necessarily disclose all matters in the internal control over financial reporting that might be material weaknesses. A material weakness is a condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that misstatements in amounts that would be material in relation to the financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. We noted no matters involving the internal control over financial reporting and its operation that we consider to be material weaknesses. However, we noted other matters involving the internal control over financial reporting that do not require inclusion in this report, that we have reported to management of the Library in a separate letter dated May 9, 2002.

This report is intended solely for the information and use of management and the Board of Trustees, and is not intended to be and should not be used by anyone other than these specified parties.

A handwritten signature in black ink, appearing to read "Jim Petro", with a large, stylized flourish at the end.

**Jim Petro**  
Auditor of State

May 9, 2002



STATE OF OHIO  
OFFICE OF THE AUDITOR  

---

JIM PETRO, AUDITOR OF STATE

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**GRAFTON-MIDVIEW PUBLIC LIBRARY**

**LORAIN COUNTY**

**CLERK'S CERTIFICATION**

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

*Susan Babbitt*

**CLERK OF THE BUREAU**

**CERTIFIED  
JULY 9, 2002**