



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

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**STATE OF OHIO**



**REUBEN MCMILLAN FREE LIBRARY ASSOCIATION  
MAHONING COUNTY**

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STATE OF OHIO  
OFFICE OF THE AUDITOR

JIM PETRO, AUDITOR OF STATE

Voinovich Government Center  
242 Federal Plaza West  
Suite 302  
Youngstown, Ohio 44503  
Telephone 330-797-9900  
800-443-9271  
Facsimile 330-797-9949  
www.auditor.state.oh.us

## REPORT OF INDEPENDENT ACCOUNTANTS

Reuben McMillan Free Library Association  
Mahoning County  
305 Wick Avenue  
Youngstown, Ohio 44503

To the Board of Trustees:

We have audited the accompanying financial statements of the public funds of the Reuben McMillan Free Library Association (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 audit.

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit 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 audit provides 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.

As discussed in Note 1, the library receives both public and private funds. These statements present only the activity of the public funds, and are not intended to present all activity of the Library in accordance with the basis of accounting referred to above.

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 Library 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.

In accordance with *Government Auditing Standards*, we have also issued our report dated May 31, 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 audit.

This report is intended solely for the information and use of the audit committee, management, 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 31, 2002

**REUBEN MCMILLAN FREE LIBRARY ASSOCIATION  
MAHONING 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**

	<b>Governmental Fund Types</b>		<b>Totals (Memorandum Only)</b>
	<b>General</b>	<b>Capital Projects</b>	
<b>Cash Receipts:</b>			
State Income Taxes	\$10,810,459		\$10,810,459
General Property Taxes	1,106,989		1,106,989
Other Government Grants-In-Aid	129,339		129,339
Patron Fines and Fees	191,421		191,421
Earnings on Investments	181,023	\$466,071	647,094
Services Provided to Other Entities	85		85
Contributions, Gifts and Donations		369,592	369,592
Miscellaneous Receipts	56,927	10,700	67,627
	<u>12,476,243</u>	<u>846,363</u>	<u>13,322,606</u>
<b>Total Cash Receipts</b>			
	<u>12,476,243</u>	<u>846,363</u>	<u>13,322,606</u>
<b>Cash Disbursements:</b>			
Current:			
Salaries and Benefits	6,187,445		6,187,445
Purchased and Contracted Services	1,357,608		1,357,608
Supplies	211,141		211,141
Library Materials and Information	1,633,293		1,633,293
Capital Outlay	241,733	6,971,436	7,213,169
Other Objects	26,520		26,520
	<u>9,657,740</u>	<u>6,971,436</u>	<u>16,629,176</u>
<b>Total Cash Disbursements</b>			
	<u>9,657,740</u>	<u>6,971,436</u>	<u>16,629,176</u>
<b>Total Cash Receipts Over/(Under) Cash Disbursements</b>	<u>2,818,503</u>	<u>(6,125,073)</u>	<u>(3,306,570)</u>
<b>Other Financing Receipts/(Disbursements):</b>			
Transfers-In	1,525	2,725,000	2,726,525
Transfers-Out	(2,726,525)		(2,726,525)
	<u>(2,725,000)</u>	<u>2,725,000</u>	<u></u>
<b>Total Other Financing Receipts/(Disbursements)</b>			
	<u>(2,725,000)</u>	<u>2,725,000</u>	<u></u>
<b>Excess of Cash Receipts and Other Financing Receipts Over/(Under) Cash Disbursements and Other Financing Disbursements</b>	<u>93,503</u>	<u>(3,400,073)</u>	<u>(3,306,570)</u>
<b>Fund Cash Balances, January 1</b>	<u>1,213,528</u>	<u>11,443,673</u>	<u>12,657,201</u>
<b>Fund Cash Balances, December 31</b>	<u><b>\$1,307,031</b></u>	<u><b>\$8,043,600</b></u>	<u><b>\$9,350,631</b></u>
<b>Reserves for Encumbrances, December 31</b>	<u><b>\$623,434</b></u>	<u><b>\$2,928,676</b></u>	<u><b>\$3,552,110</b></u>

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

REUBEN MCMILLAN FREE LIBRARY ASSOCIATION  
MAHONING COUNTY

STATEMENT OF CASH RECEIPTS, CASH DISBURSEMENTS, AND  
CHANGES IN FUND CASH BALANCES  
PROPRIETARY FUND TYPE  
FOR THE YEAR ENDED DECEMBER 31, 2001

	<b>Proprietary Fund Types</b>
	<b>Internal Service</b>
<b>Operating Cash Receipts:</b>	
Reimbursements	\$44,867
Miscellaneous	700,399
Total Operating Cash Receipts	745,266
<b>Operating Cash Disbursements:</b>	
Current:	
Purchased and Contracted Services	31,098
Other Objects	785,975
Total Operating Cash Disbursements	817,073
Operating Income/(Loss)	(71,807)
<b>Non-Operating Cash Receipts:</b>	
Earnings on Investments	9,414
Total Non-Operating Cash Receipts	9,414
Excess of Receipts Over/(Under) Disbursements Before Interfund Transfers and Advances	(62,393)
Net Receipts Over/(Under) Disbursements	(62,393)
Fund Cash Balances, January 1	283,237
<b>Fund Cash Balances, December 31</b>	<b>\$220,844</b>
Reserves for Encumbrances, December 31	\$0

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



**REUBEN MCMILLAN FREE LIBRARY ASSOCIATION  
MAHONING 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>				<u>Totals (Memorandum Only)</u>
	<u>General</u>	<u>Special Revenue</u>	<u>Debt Service</u>	<u>Capital Projects</u>	
<b>Cash Receipts:</b>					
State Income Taxes	\$10,692,084				\$10,692,084
General Property Taxes	1,042,616				1,042,616
Other Government Grants-In-Aid	112,408				112,408
Patron Fines and Fees	166,444				166,444
Earnings on Investments	181,970			\$479,883	661,853
Rental of Real Property	7,945				7,945
Services Provided to Other Entities	100				100
Contributions, Gifts and Donations				442,211	442,211
Miscellaneous Receipts	21,254			7,850	29,104
<b>Total Cash Receipts</b>	<u>12,224,821</u>			<u>929,944</u>	<u>13,154,765</u>
<b>Cash Disbursements:</b>					
Current:					
Salaries and Benefits	5,710,548				5,710,548
Purchased and Contracted Services	1,176,034	\$3,597			1,179,631
Other Objects	22,406				22,406
Supplies	221,364				221,364
Library Materials and Information	1,305,835				1,305,835
Capital Outlay	250,122			2,825,755	3,075,877
<b>Total Cash Disbursements</b>	<u>8,686,309</u>	<u>3,597</u>		<u>2,825,755</u>	<u>11,515,661</u>
<b>Total Cash Receipts Over/(Under) Cash Disbursements</b>	<u>3,538,512</u>	<u>(3,597)</u>		<u>(1,895,811)</u>	<u>1,639,104</u>
<b>Other Financing Receipts/(Disbursements):</b>					
Transfers-In	5,438			3,575,000	3,580,438
Transfers-Out	(3,575,000)		(\$5,438)		(3,580,438)
<b>Total Other Financing Receipts/(Disbursements)</b>	<u>(3,569,562)</u>		<u>(5,438)</u>	<u>3,575,000</u>	
<b>Excess of Cash Receipts and Other Financing Receipts Over/(Under) Cash Disbursements and Other Financing Disbursements</b>	<u>(31,050)</u>	<u>(3,597)</u>	<u>(5,438)</u>	<u>1,679,189</u>	<u>1,639,104</u>
<b>Fund Cash Balances, January 1</b>	<u>1,244,578</u>	<u>3,597</u>	<u>5,438</u>	<u>9,764,484</u>	<u>11,018,097</u>
<b>Fund Cash Balances, December 31</b>	<u><u>\$1,213,528</u></u>			<u><u>\$11,443,673</u></u>	<u><u>\$12,657,201</u></u>
<b>Reserves for Encumbrances, December 31</b>	<u><u>\$555,076</u></u>			<u><u>\$4,480,777</u></u>	<u><u>\$5,035,853</u></u>

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

REUBEN MCMILLAN FREE LIBRARY ASSOCIATION  
MAHONING COUNTY

STATEMENT OF CASH RECEIPTS, CASH DIBURSEMENTS, AND  
CHANGES IN FUND CASH BALANCES  
PROPRIETARY FUND TYPE  
FOR THE YEAR ENDED DECEMBER 31, 2000

	<b>Proprietary Fund Type</b>
	<b>Internal Service</b>
<b>Operating Cash Receipts:</b>	
Reimbursements	\$44,977
Miscellaneous	<u>404,029</u>
Total Operating Cash Receipts	<u>449,006</u>
<b>Operating Cash Disbursements:</b>	
Current:	
Purchased and Contracted Services	14,491
Other Objects	<u>415,500</u>
Total Operating Cash Disbursements	<u>429,991</u>
Operating Income/(Loss)	<u>19,015</u>
<b>Non-Operating Cash Receipts:</b>	
Earnings on Investments	<u>13,517</u>
Total Non-Operating Cash Receipts	<u>13,517</u>
Excess of Receipts Over/(Under) Disbursements Before Interfund Transfers and Advances	32,532
Net Receipts Over/(Under) Disbursements	32,532
Fund Cash Balances, January 1	<u>250,705</u>
<b>Fund Cash Balances, December 31</b>	<b><u><u>\$283,237</u></u></b>
Reserves for Encumbrances, December 31	<u>\$0</u>

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

**REUBEN MCMILLAN FREE LIBRARY ASSOCIATION  
MAHONING COUNTY**

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

**1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

**A. Description of the Entity**

Reuben McMillan Free Library Association, Mahoning County, (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 seventeen-member Board of Trustees. Fifteen trustees shall be elected by the Trustees, and shall serve three year terms, with five being elected at each annual meeting. The Library provides the community with various educational and literary resources.

Reuben McMillan Free Library Association is a not-for-profit private corporation which adopted its articles of incorporation in accordance with Ohio Revised Code Section 1713.28. The Library is funded primarily with public monies to provide free library services to the citizens of Mahoning County.

The Library was established October 27, 1880, under the name "The Youngstown Library Association", and officially changed in 1898 to "The Reuben McMillan Free Library Association".

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

**Corporate Account**

The Reuben McMillan Free Library Association maintains a corporate account which contains private monies donated to the Association which are not public funds and which are not included on these financial statements. The corporate account is subject to a separate audit and the audit report may be obtained from the Secretary-Treasurer of the Association.

**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. Gains or losses at the time of sale are recorded as receipts or disbursements, respectively.

The investments in Certificates of Deposit, U.S. Treasury Notes, and Overnight Repurchase Agreements are valued at cost.

**REUBEN MCMILLAN FREE LIBRARY ASSOCIATION  
MAHONING COUNTY**

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

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

**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 Funds**

These funds are 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:

*E-Rate Fund* - This fund accounts for monies received from Ameritech for computer data lines.

**3. Debt Service Fund**

The Debt Service Fund is used to accumulate resources for the payment of note indebtedness.

**4. Capital Projects Funds**

These funds are 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 funds:

*Building and Repair Fund* - This fund received monies from investment earnings, contributions, and transfers from the General Fund. Proceeds were used for buildings and building improvements.

*Technology Development Fund* - This fund received monies from investment earnings, contributions, and transfers from the General Fund. Proceeds were used to purchase technological equipment.

**5. Proprietary Fund (Internal Service Fund)**

These funds are used to account for the financing of goods or services provided by one department or agency to other departments or agencies of the governmental unit, or to other governmental units, on a cost-reimbursement basis. The Library had the following significant internal service fund:

*Self-Insurance Fund* - This fund accounts for employee medical benefits.

**REUBEN MCMILLAN FREE LIBRARY ASSOCIATION  
MAHONING COUNTY**

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

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

**E. Budgetary Process**

Although not required by the Ohio Revised Code or their by-laws, the Library budgets for each fund annually.

**1. Appropriations**

The Board annually approves appropriation measures and subsequent amendments. Unencumbered appropriations lapse at year end. The Board requires that budgetary expenditures (that is, disbursements and encumbrances) do not exceed appropriations at the fund, function, and object 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 Board requires the Library to reserve (encumber) appropriations when commitments are made. Encumbrances outstanding at year end are carried over, and need not be reappropriated. Encumbrances outstanding at year end are canceled, and reappropriated in the subsequent year.

A summary of 2001 and 2000 budgetary activity appears in Note 3.

**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.

**REUBEN MCMILLAN FREE LIBRARY ASSOCIATION  
MAHONING COUNTY**

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

**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:

	<b>2001</b>	<b>2000</b>
Demand deposits	(\$517,083)	(\$471,685)
Change funds	1,975	450
Certificates of deposit	6,000,000	0
Total deposits	5,484,892	(471,235)
U.S. Treasury Notes	1,190,689	10,258,246
Repurchase agreements	2,895,894	3,153,427
Total investments	4,086,583	13,411,673
Total deposits and investments	\$9,571,475	\$12,940,438

**Deposits:** Deposits are either (1) insured by the Federal Depository Insurance Corporation, or (2) collateralized by securities specifically pledged by the financial institution to the Library.

**Investments:** U.S. Treasury Notes are held in book-entry form by the Federal Reserve, in the name of the Library's financial institution. The financial institution maintains records identifying the Library as owner of these securities. Repurchase agreements include uninsured and unregistered investments for which the securities are held by the broker or dealer or by its trust department but not in the Library's name.

**3. BUDGETARY ACTIVITY**

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

2001 Budgeted vs. Actual Budgetary Basis Expenditures

Fund Type	Appropriation Authority	Budgetary Expenditures	Variance
General	\$13,146,023	\$13,007,699	\$138,324
Capital Projects	10,193,409	9,900,112	293,297
Internal Service	844,000	817,073	26,927
Total	\$24,183,432	\$23,724,884	\$458,548

2000 Budgeted vs. Actual Receipts

Fund Type	Budgeted Receipts	Actual Receipts	Variance
General	\$12,230,259	\$12,230,259	\$0
Capital Projects	4,504,944	4,504,944	0
Internal Service	462,523	462,523	0
Total	\$17,197,726	\$17,197,726	\$0

**REUBEN MCMILLAN FREE LIBRARY ASSOCIATION  
MAHONING COUNTY**

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

**3. BUDGETARY ACTIVITY (Continued)**

2000 Budgeted vs. Actual Budgetary Basis Expenditures			
Fund Type	Appropriation Authority	Budgetary Expenditures	Variance
General	\$12,965,777	\$12,816,385	\$149,392
Special Revenue	3,597	3,597	0
Debt Service	5,438	5,438	0
Capital Projects	7,329,401	7,306,532	22,866
Internal Service	494,050	429,991	64,059
Total	\$20,798,263	\$20,561,943	\$236,320

**4. 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 any additional revenues the Library receives.

Real property taxes become a lien on January 1 preceding the October 1 date for which rates are adopted by the taxing authority of the subdivision to whose jurisdiction the Library is subject. The State Board of Tax Equalization adjusts these rates for inflation. Property taxes are also reduced for applicable homestead and rollback deductions. Homestead and rollback amounts are then paid by the State, and are reflected in the accompanying financial statements as Other Governments Grants In Aid. Payments are due to the County by December 31. If the property owner elects to make semiannual payment, the first half is due December 31. The second half payment is due the following June 20.

Public utilities are also taxed on personal and real property located within the taxing district.

Tangible personal property tax is assessed by the property owners, who must file a list of such property to the County by each April 30.

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

**REUBEN MCMILLAN FREE LIBRARY ASSOCIATION  
MAHONING COUNTY**

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

**5. 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 prescribed by the Ohio Revised Code. For 2001 and 2000, the Library's 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.

**6. RISK MANAGEMENT**

**Commercial Insurance**

The Reuben McMillan Free Library Association has obtained commercial insurance for the following risks:

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

**Self Insurance**

The Reuben McMillan Free Library Association is also self insured for medical, prescription, and vision insurance. (During 2000 the Library offered two plans, one through a commercial carrier and the other the self-insurance plan. For 2001 the self-insurance plan was the only health insurance option.) The Self Insurance Fund pays covered claims to service providers, and recovers these costs from charges to other funds based on an actuarially determined cost per employee. The Library also uses stop-loss agreements to reduce its risk to the possibility of large losses on medical claims. A comparison of Self Insurance Fund reported reserved funds available to the actuarially-measured liability (Incurred But Not Reported Claims - IBNR) as of December 31 follows:

	<u>2001</u>	<u>2000</u>
Reserved Funds	\$220,844	\$282,237
IBNR	\$65,995	\$43,422





STATE OF OHIO  
OFFICE OF THE AUDITOR

JIM PETRO, AUDITOR OF STATE

Voinovich Government Center  
242 Federal Plaza West  
Suite 302  
Youngstown, Ohio 44503  
Telephone 330-797-9900  
800-443-9271  
Facsimile 330-797-9949  
www.auditor.state.oh.us

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

Reuben McMillan Free Library Association  
Mahoning County  
305 Wick Avenue  
Youngstown, Ohio 44503

To the Board of Trustees:

We have audited the accompanying financial statements of the public funds of the Reuben McMillan Free Library Association (the Library) as of and for the years ended December 31, 2001 and December 31, 2000, and have issued our report thereon dated May 31, 2002. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *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 audit 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 audit, 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.

Reuben McMillan Free Library Association  
Mahoning County  
Report of Independent Accountants on Compliance and on  
Internal Control Required by *Government Auditing Standards*  
Page 2

This report is intended solely for the information and use of the audit committee, management and 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". The signature is stylized with a large loop at the end.

**Jim Petro**  
Auditor of State

May 31, 2002



STATE OF OHIO  
OFFICE OF THE AUDITOR  

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JIM PETRO, AUDITOR OF STATE

88 East Broad Street  
P.O. Box 1140  
Columbus, Ohio 43216-1140  
Telephone 614-466-4514  
800-282-0370  
Facsimile 614-466-4490

**REUBEN MCMILLAN FREE LIBRARY ASSOCIATION**

**MAHONING COUNTY**

**CLERK'S CERTIFICATION**

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

*Susan Babbitt*

**CLERK OF THE BUREAU**

**CERTIFIED  
JUNE 25, 2002**