



**WARREN PUBLIC LIBRARY  
TRUMBULL COUNTY**

**REGULAR AUDIT**

**FOR THE YEARS ENDED DECEMBER 31, 1999-1998**



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

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**STATE OF OHIO**



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## REPORT OF INDEPENDENT ACCOUNTANTS

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

To the Board of Trustees:

We have audited the accompanying financial statements of the Warren Public Library, Trumbull County, Ohio, (the Library) as of and for the years ended December 31, 1999 and 1998. 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 generally accepted auditing standards 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.

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, 1999 and 1998, 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 18, 2000 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.

This report is intended solely for the information and use of 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".

**Jim Petro**  
Auditor of State

May 18, 2000



**COMBINED STATEMENT OF CASH RECEIPTS, CASH DISBURSEMENTS, AND  
CHANGES IN FUND CASH BALANCES  
ALL GOVERNMENTAL AND SIMILAR FIDUCIARY FUND TYPES  
FOR THE YEAR ENDED DECEMBER 31, 1999**

	Governmental Fund Types				Fiduciary Fund Type	Totals (Memorandum Only)
	General	Special Revenue	Debt Service	Capital Projects	Expendable Trust	
<b>Cash Receipts:</b>						
State Income Taxes	\$3,874,786					\$3,874,786
Property Taxes		215,017	269,961	335,582		820,560
Patron Fines and Fees	98,153	7,096				105,249
Earnings on Investments	49,582	7,179		10,568	68	67,397
Services Provided to Other Entities	621					621
Contributions, Gifts and Donations	233	12,383			1,856	14,472
Miscellaneous Receipts	22,880					22,880
<b>Total Cash Receipts</b>	<b>4,046,255</b>	<b>241,675</b>	<b>269,961</b>	<b>346,150</b>	<b>1,924</b>	<b>4,905,965</b>
<b>Cash Disbursements:</b>						
Current:						
Salaries and Benefits	2,625,340					2,625,340
Supplies	132,975	679				133,654
Purchased and Contracted Services	472,917	8,277		7,147		488,341
Library Materials and Information	768,750	11,648			5,354	785,752
Other Objects	26,333	837				27,170
Debt Service:						
Redemption of Principal			234,097			234,097
Interest Payments and Other Financing Fees and Costs			35,864			35,864
Capital Outlay	63,266	224,261		289,041	7,522	584,090
<b>Total Cash Disbursements</b>	<b>4,089,581</b>	<b>245,702</b>	<b>269,961</b>	<b>296,188</b>	<b>12,876</b>	<b>4,914,308</b>
Total Cash Receipts Over/(Under) Cash Disbursements	(43,326)	(4,027)		49,962	(10,952)	(8,343)
<b>Other Financing Receipts/(Disbursements):</b>						
Proceeds from Sales of Property	1,396					1,396
Transfers-In	2,311	2,198		3,230	25	7,764
Transfers-Out	(5,453)	(2,311)				(7,764)
<b>Total Other Financing Receipts/(Disbursements)</b>	<b>(1,746)</b>	<b>(113)</b>		<b>3,230</b>	<b>25</b>	<b>1,396</b>
Excess of Cash Receipts and Other Financing Receipts Over/(Under) Cash Disbursements and Other Financing Disbursements	(45,072)	(4,140)		53,192	(10,927)	(6,947)
Fund Cash Balances, January 1	574,161	250,404		169,401	68,830	1,062,796
<b>Fund Cash Balances, December 31</b>	<b>\$529,089</b>	<b>\$246,264</b>		<b>\$222,593</b>	<b>\$57,903</b>	<b>\$1,055,849</b>
Reserves for Encumbrances, December 31	\$103,180	\$5,481		\$4,329	\$1,130	\$114,120

**COMBINED STATEMENT OF CASH RECEIPTS, CASH DISBURSEMENTS, AND  
CHANGES IN FUND CASH BALANCES  
NONEXPENDABLE TRUST FUNDS  
FOR THE YEAR ENDED DECEMBER 31, 1999**

	<b>Nonexpendable Trust</b>
<b>Operating Cash Receipts:</b>	
Earnings on Investments	\$51
Total Operating Cash Receipts	51
<b>Operating Cash Disbursements:</b>	
Total Operating Cash Disbursements	
Operating Income/(Loss)	51
Fund Cash Balances, January 1	12,618
<b>Fund Cash Balances, December 31</b>	<b>\$12,669</b>

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



**COMBINED STATEMENT OF CASH RECEIPTS, CASH DISBURSEMENTS, AND  
CHANGES IN FUND CASH BALANCES  
ALL GOVERNMENTAL AND SIMILAR FIDUCIARY FUND TYPES  
FOR THE YEAR ENDED DECEMBER 31, 1998**

	Governmental Fund Types				Fiduciary Fund Type	Totals (Memorandum Only)
	General	Special Revenue	Debt Service	Capital Projects	Expendable Trust	
<b>Cash Receipts:</b>						
State Income Taxes	\$3,566,400					\$3,566,400
Property Taxes		153,652	269,961	388,836		812,449
Patron Fines and Fees	100,717	3,174				103,891
Earnings on Investments	71,110					71,110
Services Provided to Other Entities	652					652
Contributions, Gifts and Donations	50,020	27,329			69,417	146,766
Miscellaneous Receipts	22,504	5				22,509
<b>Total Cash Receipts</b>	<b>3,811,403</b>	<b>184,160</b>	<b>269,961</b>	<b>388,836</b>	<b>69,417</b>	<b>4,723,777</b>
<b>Cash Disbursements:</b>						
Current:						
Salaries and Benefits	2,422,962					2,422,962
Supplies	113,762	1,377				115,139
Purchased and Contracted Services	451,165	16,743		18,000		485,908
Library Material and Information	473,887	161,886			3,114	638,887
Other Objects	27,441	2,870				30,311
Debt Service:						
Redemption of Principal			223,693			223,693
Interest Payments and Other Financing Fees and Costs			46,268			46,268
Capital Outlay	97,671	297,301		378,414	1,193	774,579
<b>Total Cash Disbursements</b>	<b>3,586,888</b>	<b>480,177</b>	<b>269,961</b>	<b>396,414</b>	<b>4,307</b>	<b>4,737,747</b>
<b>Total Cash Receipts Over/(Under) Cash Disbursements</b>	<b>224,515</b>	<b>(296,017)</b>		<b>(7,578)</b>	<b>65,110</b>	<b>(13,970)</b>
<b>Other Financing Receipts/(Disbursements):</b>						
Transfers-In		9,550		38,463	98	48,111
Transfers-Out	(42,707)	(5,861)				(48,568)
<b>Total Other Financing Receipts/(Disbursements)</b>	<b>(42,707)</b>	<b>3,689</b>		<b>38,463</b>	<b>98</b>	<b>(457)</b>
Excess of Cash Receipts and Other Financing Receipts Over/(Under) Cash Disbursements and Other Financing Disbursements	181,808	(292,328)		30,885	65,208	(14,427)
Fund Cash Balances, January 1	392,353	542,732		138,516	3,622	1,077,223
<b>Fund Cash Balances, December 31</b>	<b>\$574,161</b>	<b>\$250,404</b>		<b>\$169,401</b>	<b>\$68,830</b>	<b>\$1,062,796</b>
Reserves for Encumbrances, December 31	\$67,573	\$11,339		\$6,720	\$256	\$85,888

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

**COMBINED STATEMENT OF CASH RECEIPTS, CASH DISBURSEMENTS, AND  
CHANGES IN FUND CASH BALANCES  
NONEXPENDABLE TRUST FUNDS  
FOR THE YEAR ENDED DECEMBER 31, 1998**

	<u>Nonexpendable Trust</u>
<b>Operating Cash Receipts:</b>	
Total Operating Cash Receipts	_____
<b>Operating Cash Disbursements:</b>	
Total Operating Cash Disbursements	_____
Operating Income/(Loss)	_____
Excess of Receipts Over/(Under) Disbursements Before Interfund Transfers and Advances	
Transfers-In	457
Advances-In	
Transfers-Out	
Advances-Out	
	_____
Net Receipts Over/(Under) Disbursements	457
Fund Cash Balances, January 1	12,161
<b>Fund Cash Balances, December 31</b>	<b>\$12,618</b>

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

**NOTES TO THE FINANCIAL STATEMENTS  
DECEMBER 31, 1999 AND 1998**

**1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

**A. Description of the Entity**

Warren Public Library, Trumbull 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 the State of Ohio. The Library is directed by a seven-member Board of Trustees. Three trustees are appointed by the common pleas judge and four are appointed by the county commissioners. 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 reported as assets. Accordingly, purchases of investments are not recorded as disbursements, and sales of investments are not recorded as receipts. Except gains or losses at the time of sale are recorded as receipts or disbursements, respectively.

Certificates of deposit and repurchase agreements are valued at cost. The investment in STAR Ohio (the State Treasurer's investment pool) is valued at amounts reported by the State Treasurer. Mutual funds are recorded at fair market value at the time of donation.

**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:

*Levy Fund* - This fund is used to record the receipts and expenditures of the Library levy which was passed by voters in November, 1995.

**NOTES TO THE FINANCIAL STATEMENTS**  
**DECEMBER 31, 1999 AND 1998**  
**(Continued)**

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

**3. Debt Service Funds**

The debt service fund is used to accumulate resources for the payment of bonds and note indebtedness. The library had one debt service fund to account for a levy from general property taxes which was used for the sole purpose of constructing the Howland Branch Library. Expenditures are specifically used for paying off the loan, redemption of principle and interest expense.

**4. Capital Project 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 one capital project fund used for building and repair.

**5. Fiduciary Funds (Trust Funds)**

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 fiduciary funds:

*Hodd Fund* - This is an expendable trust fund. Monies are to be used for the Cortland Branch.

*Jennie Gilmer Fund* - This is an expendable trust fund. The Library spends \$1,000 of this trust each year on paintings and prints for the library.

*Brainard Trust* - This is an expendable trust fund that receives interest from the Warren Library Association's (a non-profit foundation) investments. Monies are to be used for young adult purchases.

*Sutliff Trust* - This is an expendable trust fund that receives interest from the Warren Library Association's investments. Monies are to be used for reference materials.

*Kyser Fund* - This is a non-expendable trust fund. The earnings on this trust can be used for erecting new buildings, making additions to present buildings, and purchasing new equipment or books.

*Wayland J. Dietz Endowment Fund* - The earnings on this non-expendable trust fund can be spent on any Library activity or expense.

**E. Budgetary Process**

The Ohio Administrative Code requires that each fund be budgeted annually.

**1. Appropriations**

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

**NOTES TO THE FINANCIAL STATEMENTS**  
**DECEMBER 31, 1999 AND 1998**  
(Continued)

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

**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.

A summary of 1999 and 1998 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. Unpaid Vacation and Sick Leave**

Employees are entitled to cash payments for unused vacation and sick leave in certain circumstances, such as upon leaving employment. Unpaid vacation and sick leave are not reflected as liabilities under the cash basis of accounting used by the Library.

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

The Library maintains a cash and investments 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:

	<u>1999</u>	<u>1998</u>
Demand deposits	(\$156,325)	(\$139,418)
Certificates of deposit	10,125	10,125
Total deposits	<u>(146,200)</u>	<u>(129,293)</u>
Repurchase Agreements	371,955	152,817
Mutual Funds	30,415	30,415
STAR Ohio	812,349	1,021,475
Total investments	<u>1,214,719</u>	<u>1,204,707</u>
Total deposits and investments	<u><u>\$1,068,519</u></u>	<u><u>\$1,075,414</u></u>

At December 31, 1999 and 1998, the Library held \$30,415 in equity securities. Such securities are not eligible investments for the Library under Chapter 135, Ohio Revised Code; however, these equity securities are allowable because they were donated to the library.

**Deposits:** Deposits are either (1) insured by the Federal Depository Insurance Corporation, (2) collateralized by securities specifically pledged by the financial institution to the Library, or (3) collateralized by the financial institution's public entity deposit pool.

**NOTES TO THE FINANCIAL STATEMENTS**  
**DECEMBER 31, 1999 AND 1998**  
**(Continued)**

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

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

**3. BUDGETARY ACTIVITY**

Budgetary activity for the years ending December 31, 1999 and 1998 follows:

1999 Budgeted vs. Actual Receipts			
Fund Type	Budgeted Receipts	Actual Receipts	Variance
General	\$4,049,962	\$4,049,962	\$0
Special Revenue	243,872	243,873	1
Debt Service	269,961	269,961	0
Capital Projects	349,381	349,380	(1)
Fiduciary	2,001	2,000	(1)
Total	\$4,915,177	\$4,915,176	(\$1)

1999 Budgeted vs. Actual Budgetary Basis Expenditures			
Fund Type	Appropriation Authority	Budgetary Expenditures	Variance
General	\$4,549,955	\$4,198,214	\$351,741
Special Revenue	430,774	253,494	177,280
Debt Service	269,961	269,961	0
Capital Projects	369,401	300,517	68,884
Fiduciary	69,025	14,006	55,019
Total	\$5,689,116	\$5,036,192	\$652,924

1998 Budgeted vs. Actual Receipts			
Fund Type	Budgeted Receipts	Actual Receipts	Variance
General	\$3,589,560	\$3,811,403	\$221,843
Special Revenue	197,428	193,710	(3,718)
Debt Service	269,969	269,961	(8)
Capital Projects	388,537	427,299	38,762
Fiduciary	67,686	69,972	2,286
Total	\$4,513,180	\$4,772,345	\$259,165

**NOTES TO THE FINANCIAL STATEMENTS**  
**DECEMBER 31, 1999 AND 1998**  
**(Continued)**

**3. BUDGETARY ACTIVITY (Continued)**

1998 Budgeted vs. Actual Budgetary Basis Expenditures			
Fund Type	Appropriation Authority	Budgetary Expenditures	Variance
General	\$3,708,817	\$3,697,168	\$11,649
Special Revenue	532,438	497,377	35,061
Debt Service	269,969	269,961	8
Capital Projects	407,133	403,134	3,999
Fiduciary	4,666	4,563	103
Total	\$4,923,023	\$4,872,203	\$50,820

**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 on account of any additional revenues realized by the Library.

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 Property Taxes. 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.

**5. DEBT**

Debt outstanding at December 31, 1999 was as follows:

	Principal	Interest Rate
General Obligation Notes	634,060	4.59%
Total	\$634,060	

**NOTES TO THE FINANCIAL STATEMENTS  
DECEMBER 31, 1999 AND 1998  
(Continued)**

**5. DEBT (Continued)**

This debt issuance consists of a \$1,200,000 Commercial Construction Term Loan whose proceeds were used to construct the Howland Branch Library. This facility is secured by a pledge of the Local Library Government Support Fund and all funds due to the Library under applicable law. The loan shall be repaid in nineteen quarterly installments of principal and interest, each in the amount of \$67,490.22 beginning August 13, 1997.

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

Year ending December 31:	General Obligation Notes
2000	\$269,961
2001	269,961
2002	<u>135,098</u>
Total	<u><u>\$675,020</u></u>

**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. The Library's PERS members contributed 8.5% of their gross salaries. The Library "picked up" the employee portion of PERS for all full-time employees. The Library contributed an amount equal to 13.55% of participants' gross salaries. The Library has paid all contributions required through December 31, 1999.

**7. RISK MANAGEMENT**

The Library has obtained commercial insurance for the following risks:

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

The Library also provides health insurance and dental and vision coverage through a private carrier. Employees working at least 25 hours per week are eligible for these benefits.





STATE OF OHIO  
OFFICE OF THE AUDITOR

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

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

To the Board of Trustees:

We have audited the accompanying financial statements of the Warren Public Library, Trumbull County, Ohio (the Library), as of and for the years ended December 31, 1999 and 1998, and have issued our report thereon dated May 18, 2000. We conducted our audit in accordance with generally accepted auditing standards 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.

**NOTES TO THE FINANCIAL STATEMENTS**  
**DECEMBER 31, 1999 AND 1998**  
**(Continued)**

Warren Public Library  
Trumbull County  
Report of Independent Accountants on Compliance and on  
Internal Control Required by *Government Auditing Standards*  
Page 2

This report is intended for the information and use of 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", with a large, stylized flourish at the end.

**Jim Petro**  
Auditor of State

May 18, 2000



**STATE OF OHIO**  
**OFFICE OF THE AUDITOR**

**JIM PETRO, AUDITOR OF STATE**

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**WARREN PUBLIC LIBRARY**

**TRUMBULL 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 20, 2000**