



**AUGLAIZE COUNTY PUBLIC DISTRICT LIBRARY
AUGLAIZE COUNTY**

REGULAR AUDIT

FOR THEY YEARS ENDED DECEMBER 31, 2000 - 1999



JIM PETRO
AUDITOR OF STATE

STATE OF OHIO

**AUGLAIZE COUNTY PUBLIC DISTRICT LIBRARY
AUGLAIZE COUNTY**

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REPORT OF INDEPENDENT ACCOUNTANTS

Auglaize County Public District Library
Auglaize County
203 Perry St
Wapakoneta, Ohio 45895

To the Library Board of Trustees:

We have audited the accompanying financial statements of the Auglaize County Public District Library, Auglaize County, (the Library) as of and for the years ended December 31, 2000 and December 31, 1999. 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 of the Library as of December 31, 2000 and December 31, 1999, 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 March 9, 2001 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.

Jim Petro
Auditor of State

March 9, 2001

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**AUGLAIZE COUNTY PUBLIC DISTRICT LIBRARY
AUGLAIZE COUNTY**

**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, 2000**

| | <u>Governmental Fund Types</u> | | <u>Fiduciary Fund Type</u> | <u>Totals (Memorandum Only)</u> |
|---|--------------------------------|-----------------------------|--------------------------------|---|
| | <u>General</u> | <u>Capital Projects</u> | <u>Expendable Trust</u> | |
| Cash Receipts: | | | | |
| Other Government Grants-In-Aid | \$1,320,977 | | | \$1,320,977 |
| Patron Fines and Fees | 12,702 | | | 12,702 |
| Earnings on Investments | 88,351 | | | 88,351 |
| Contributions, Gifts and Donations | 18,345 | | \$1,800 | 20,145 |
| Miscellaneous Receipts | 17,476 | | | 17,476 |
| Total Cash Receipts | 1,457,851 | 0 | 1,800 | 1,459,651 |
| Cash Disbursements: | | | | |
| Current: | | | | |
| Salaries and Benefits | 631,693 | | | 631,693 |
| Supplies | 40,059 | | | 40,059 |
| Purchased And Contracted Services | 169,617 | | 240 | 169,857 |
| Library Materials And Information | 247,199 | | | 247,199 |
| Other Objects | 11,310 | | | 11,310 |
| Capital Outlay | 47,382 | | 1,500 | 48,882 |
| Total Cash Disbursements | 1,147,260 | 0 | 1,740 | 1,149,000 |
| Total Cash Receipts Over/(Under) Cash Disbursements | 310,591 | 0 | 60 | 310,651 |
| Other Financing Receipts/(Disbursements): | | | | |
| Sale of Surplus Property | 25 | | | 25 |
| Transfers-In | | \$75,000 | | 75,000 |
| Transfers-Out | (75,000) | | | (75,000) |
| Total Other Financing Receipts/(Disbursements) | (74,975) | 75,000 | 0 | 25 |
| Excess of Cash Receipts and Other Financing Receipts Over/(Under) Cash Disbursements and Other Financing Disbursements | 235,616 | 75,000 | 60 | 310,676 |
| Fund Cash Balances, January 1 | 1,047,446 | 197,921 | 3,020 | 1,248,387 |
| Fund Cash Balances, December 31 | \$1,283,062 | \$272,921 | \$3,080 | \$1,559,063 |

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

**AUGLAIZE COUNTY PUBLIC DISTRICT LIBRARY
AUGLAIZE COUNTY**

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

| | Fiduciary Fund Types | | Totals (Memorandum Only) |
|---|-------------------------|------------|--------------------------------|
| | Nonexpendable Trust | Agency | |
| Operating Cash Receipts: | | | |
| Total Operating Cash Receipts | 0 | 0 | 0 |
| Operating Cash Disbursements: | | | |
| Current: | | | |
| Purchased and Contracted Services | 0 | 6,694 | 6,694 |
| Total Operating Cash Disbursements | 0 | 6,694 | 6,694 |
| Operating Income/(Loss) | | (6,694) | (6,694) |
| Non-Operating Cash Receipts: | | | |
| Government Grants in Aid | | 1,439 | 1,439 |
| Contributions, Gifts and Donations | | 2,184 | 2,184 |
| Total Non-Operating Cash Receipts | 0 | 3,623 | 3,623 |
| Excess of Receipts Over/(Under) Disbursements | 0 | (3,071) | (3,071) |
| Fund Cash Balances, January 1 | \$17,937 | 3,071 | 21,008 |
| Fund Cash Balances, December 31 | \$17,937 | \$0 | \$17,937 |

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

**AUGLAIZE COUNTY PUBLIC DISTRICT LIBRARY
AUGLAIZE COUNTY**

**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**

| | <u>Governmental Fund Types</u> | | <u>Fiduciary Fund Type</u> | <u>Totals (Memorandum Only)</u> |
|--|--------------------------------|-----------------------------|--------------------------------|---|
| | <u>General</u> | <u>Capital Projects</u> | <u>Expendable Trust</u> | |
| Cash Receipts: | | | | |
| Other Government Grants-In-Aid | \$1,225,771 | | | \$1,225,771 |
| Patron Fines and Fees | 12,764 | | | 12,764 |
| Earnings on Investments | 59,953 | | \$645 | 60,598 |
| Contributions, Gifts and Donations | 5,446 | | 16,814 | 22,260 |
| Miscellaneous Receipts | 9,657 | | | 9,657 |
| Total Cash Receipts | <u>1,313,591</u> | <u>0</u> | <u>17,459</u> | <u>1,331,050</u> |
| Cash Disbursements: | | | | |
| Current: | | | | |
| Salaries and Benefits | 535,857 | | | 535,857 |
| Supplies | 39,200 | | | 39,200 |
| Purchased And Contracted Services | 279,808 | | 602 | 280,410 |
| Library Materials And Information | 265,285 | | | 265,285 |
| Other Objects | 9,083 | | | 9,083 |
| Capital Outlay | 107,789 | | 24,792 | 132,581 |
| Total Cash Disbursements | <u>1,237,022</u> | <u>0</u> | <u>25,394</u> | <u>1,262,416</u> |
| Total Cash Receipts Over/(Under) Cash Disbursements | <u>76,569</u> | <u>0</u> | <u>(7,935)</u> | <u>68,634</u> |
| Other Financing Receipts/(Disbursements): | | | | |
| Transfers-In | | \$25,000 | | 25,000 |
| Transfers-Out | (25,000) | | | (25,000) |
| Total Other Financing Receipts/(Disbursements) | <u>(25,000)</u> | <u>25,000</u> | <u>0</u> | <u>0</u> |
| Excess of Cash Receipts and Other Financing Receipts Over/(Under) Cash Disbursements and Other Financing Disbursements | 51,569 | 25,000 | (7,935) | 68,634 |
| Fund Cash Balances, January 1 | 995,877 | 172,921 | 10,955 | 1,179,753 |
| Fund Cash Balances, December 31 | <u><u>\$1,047,446</u></u> | <u><u>\$197,921</u></u> | <u><u>\$3,020</u></u> | <u><u>\$1,248,387</u></u> |

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

**AUGLAIZE COUNTY PUBLIC DISTRICT LIBRARY
AUGLAIZE COUNTY**

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

| | Fiduciary Fund Types | | Totals (Memorandum Only) |
|---|-------------------------|----------------|--------------------------------|
| | Nonexpendable Trust | Agency | |
| Operating Cash Receipts: | | | |
| Total Operating Cash Receipts | 0 | 0 | 0 |
| Operating Cash Disbursements: | | | |
| Current: | | | |
| Purchased and Contracted Services | | 41,072 | 41,072 |
| Total Operating Cash Disbursements | 0 | 41,072 | 41,072 |
| Operating Income/(Loss) | 0 | (41,072) | (41,072) |
| Non-Operating Cash Receipts: | | | |
| Government Grants in Aid | | 12,955 | 12,955 |
| Contributions, Gifts and Donations | | 31,188 | 31,188 |
| Total Non-Operating Cash Receipts | 0 | 44,143 | 44,143 |
| Excess of Receipts Over/(Under) Disbursements | 0 | 3,071 | 3,071 |
| Fund Cash Balances, January 1 | \$17,937 | 0 | 17,937 |
| Fund Cash Balances, December 31 | \$17,937 | \$3,071 | \$21,008 |

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

**AUGLAIZE COUNTY PUBLIC DISTRICT LIBRARY
AUGLAIZE COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2000 AND 1999**

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. Description of the Entity

The Auglaize County Public District Library, Auglaize 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 appointed by the judge of the court of common pleas and four are appointed by the board of 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 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. Capital Project Funds

These funds are used to account for receipts that are restricted for the acquisition or construction of major capital projects.

The Library had the following significant Capital Project Funds:

Building Fund - this fund accumulates resources (transfers from the General Fund) to be used for expenditures related to the buildings.

**AUGLAIZE COUNTY PUBLIC DISTRICT LIBRARY
AUGLAIZE COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2000 AND 1999
(Continued)**

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Vehicle Replacement Fund - this fund was established with transfers from the general fund to be used on expenditures related to the bookmobile.

Computer Fund - this fund was established with transfers from the general fund to be used on expenditures related to computers hardware and peripherals.

3. Fiduciary Funds (Trust and Agency 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 non-expendable trust fund. Other trust funds are classified as expendable. Funds for which the Library is acting in an agency capacity are classified as agency funds. The Library had the following significant Fiduciary funds:

Expendable Trusts:

Earl Thompson Memorial Fund - this fund was set up to account for receipts and expenditures related to improvements for the Cridersville Library.

Louise Miller Enhancement Fund - this fund was set up to account for receipts and expenditures related to the enhancement of the main library.

Non-Expendable Trusts:

Brown, Morey and Fisher Funds - these non-expendable trust funds receive interest from investments. The interest is expended in accordance with stipulations of the trust agreements.

Agency Fund:

Wallpaper Project Fund - This fund represents a joint project between the Wallpaper Project Committee, the Great Lakes Theater Festival and the Auglaize County Public District Library, for which the Library is acting as fiscal agent. This fund receives grants from the Ohio Humanities Council and contributions from local schools and businesses. The purpose of the fund is to create and present a community history performance and interactive programming based on a research of the history of personal experience in Auglaize County.

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 or object level of control. The Board of Trustees must annually approve appropriation measures and subsequent amendments. Appropriations lapse at year end.

**AUGLAIZE COUNTY PUBLIC DISTRICT LIBRARY
AUGLAIZE COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2000 AND 1999
(Continued)**

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

2. Estimated Resources

Estimated resources include estimates of cash to be received (budgeted receipts) plus 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 canceled, and re-appropriated in the subsequent year. A summary of 2000 and 1999 budgetary activity appears in Note 3.

F. Property, Plant and Equipment

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

G. Unpaid Sick Leave

Employees are entitled to cash payments for unused sick leave in certain circumstances, such as upon eligible retirement under the Public Employee Retirement System. Unpaid sick leave is not reflected as a liability under the basis of accounting used by the Library.

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 was as follows:

| | 2000 | 1999 |
|-------------------------|-------------|-------------|
| Demand deposits | \$1,559,063 | \$1,251,458 |
| Certificates of deposit | 17,937 | 17,937 |
| Total deposits | 1,577,000 | 1,269,395 |
| Total deposits | \$1,577,000 | \$1,269,395 |

Deposits: Deposits are either insured by the Federal Depository Insurance Corporation, or collateralized by the financial institution's public entity deposit pool.

**AUGLAIZE COUNTY PUBLIC DISTRICT LIBRARY
AUGLAIZE COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2000 AND 1999
(Continued)**

3. BUDGETARY ACTIVITY

Budgetary activity for the year ending December 31, 2000, and December 31, 1999, follows:

2000 Budgeted vs. Actual Receipts

| <u>Fund Type</u> | <u>Budgeted Receipts</u> | <u>Actual Receipts</u> | <u>Variance</u> |
|------------------|--------------------------|------------------------|------------------|
| General | \$1,350,498 | \$1,457,876 | \$107,378 |
| Capital Projects | 0 | 75,000 | 75,000 |
| Expendable Trust | 1,200 | 1,800 | 600 |
| Agency | <u>25,130</u> | <u>3,623</u> | <u>(21,507)</u> |
| Total | <u>\$1,376,828</u> | <u>\$1,538,299</u> | <u>\$161,471</u> |

2000 Budgeted vs. Actual Budgetary Basis Expenditures

| <u>Fund Type</u> | <u>Appropriation Authority</u> | <u>Budgetary Expenditures</u> | <u>Variance</u> |
|------------------|--------------------------------|-------------------------------|------------------|
| General | \$1,608,750 | \$1,222,260 | \$386,490 |
| Expendable Trust | 16,000 | 1,740 | 14,260 |
| Agency | <u>12,150</u> | <u>6,694</u> | <u>5,456</u> |
| Total | <u>\$1,636,900</u> | <u>\$1,230,694</u> | <u>\$406,206</u> |

1999 Budgeted vs. Actual Receipts

| <u>Fund Type</u> | <u>Budgeted Receipts</u> | <u>Actual Receipts</u> | <u>Variance</u> |
|------------------|--------------------------|------------------------|-----------------|
| General | \$1,232,936 | \$1,313,591 | \$80,655 |
| Expendable Trust | 25,564 | 17,459 | (8,105) |
| Capital Projects | 0 | 25,000 | 25,000 |
| Agency | <u>48,592</u> | <u>44,143</u> | <u>(4,449)</u> |
| Total | <u>\$1,307,092</u> | <u>\$1,400,193</u> | <u>\$93,101</u> |

1999 Budgeted vs. Actual Budgetary Basis Expenditures

| <u>Fund Type</u> | <u>Appropriation Authority</u> | <u>Budgetary Expenditures</u> | <u>Variance</u> |
|------------------|--------------------------------|-------------------------------|------------------|
| General | \$1,790,250 | \$1,262,022 | \$528,228 |
| Expendable Trust | 24,064 | 25,394 | (1,330) |
| Agency | <u>0</u> | <u>41,072</u> | <u>(41,072)</u> |
| Total | <u>\$1,814,314</u> | <u>\$1,328,488</u> | <u>\$485,826</u> |

**AUGLAIZE COUNTY PUBLIC DISTRICT LIBRARY
AUGLAIZE COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2000 AND 1999
(Continued)**

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 upon the county's prior intangible 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 and 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.

5. RETIREMENT SYSTEMS

Full-time employees of the Library belong to the Public Employees Retirement System (PERS) of Ohio. PERS is a state operated, cost-sharing, multiple-employer public employees retirement system. This plan provides retirement benefits to vested employees who are eligible to retire based on years of service. PERS also provides survivor and disability benefits to vested employees.

Contribution rates are also prescribed by the Ohio Revised Code. For 2000 and 1999, The Library's members of PERS contributed 8.5% of their gross salaries. The Library contributed an amount equal to 13.55% of participants' gross salaries for January 1999 through June 2000 and an amount equal to 8.13% of participants' gross salaries for July 2000 through December 2000. The Library has paid all contributions required through December 31, 2000.

6. RISK MANAGEMENT

The Library has obtained commercial insurance from a private carrier for the following risk:

- Commercial Property Coverage
- Commercial General Liability Coverage
- Commercial Auto Coverage
- Commercial Inland Marine Coverage
- Employee Benefits Liability Coverage

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

Auglaize County Public District Library
Auglaize County
203 Perry St
Wapakoneta, Ohio 45895

To the Library Board of Trustees:

We have audited the financial statements of the Auglaize County Public District Library as of and for the year ended December 31, 2000 and 1999, and have issued our report thereon dated March 9, 2001. 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 misstatements, 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.

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 March 9, 2001.

Auglaize County Public District Library
Auglaize 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 the audit committee, management, and Library Board of Trustees and is not intended to be and should not be used by anyone other than these specified parties.

Jim Petro
Auditor of State

March 9, 2001

**AUGLAIZE COUNTY PUBLIC DISTRICT LIBRARY
AUGLAIZE COUNTY**

**SCHEDULE OF PRIOR AUDIT FINDINGS
JANUARY 1, 1999 - DECEMBER 31, 2000**

| <u>Finding Number</u> | <u>Finding Summary</u> | <u>Fully Corrected?</u> | Not Corrected, Partially Corrected; Significantly Different Corrective Action Taken; or Finding No Longer Valid; <i>Explain:</i> |
|-----------------------|---|-------------------------|---|
| 1998-00206-001 | Ohio Admin. Code Section 117-4-07. Encumbrances are to be issued prior to the invoice date. | Yes | |



STATE OF OHIO
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JIM PETRO, AUDITOR OF STATE

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AUGLAIZE COUNTY PUBLIC DISTRICT LIBRARY

AUGLAIZE 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
APRIL 19, 2001**