



**GRANVILLE PUBLIC LIBRARY  
LICKING COUNTY**

**REGULAR AUDIT**

**FOR THE YEARS ENDED DECEMBER 31, 2000 - 1999**



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

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**STATE OF OHIO**



**GRANVILLE PUBLIC LIBRARY  
LICKING COUNTY**

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**STATE OF OHIO  
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**REPORT OF INDEPENDENT ACCOUNTANTS**

Granville Public Library  
Licking County  
217 East Broadway  
Granville, Ohio 43023

To the Board of Trustees:

We have audited the accompanying financial statements of the Granville Public Library, Licking County, Ohio, (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 Granville Public Library, Licking County, Ohio 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 April 4, 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 that audit.

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

April 4, 2001

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**GRANVILLE PUBLIC LIBRARY  
LICKING 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>	<b>Totals (Memorandum Only)</b>
	<u>General</u>	<u>Special Revenue</u>	<u>Capital Projects</u>	<u>Expendable Trust</u>	
<b>Cash Receipts:</b>					
Property and Other Local Taxes	\$799,126	\$0	\$0	\$0	\$799,126
Patron Fines and Fees	32,343	0	0	0	32,343
Earnings on Investments	58,399	0	0	0	58,399
Contributions, Gifts and Donations	3,577	0	0	100,000	103,577
Miscellaneous Receipts	79	3,600	0	0	3,679
<b>Total Cash Receipts</b>	<u>893,524</u>	<u>3,600</u>	<u>0</u>	<u>100,000</u>	<u>997,124</u>
<b>Cash Disbursements:</b>					
Current:					
Salaries and Benefits	434,678	0	0	0	434,678
Supplies	8,180	0	0	0	8,180
Purchased and Contracted Services	70,991	2,515	0	0	73,506
Library Materials and Information	112,326	0	0	973	113,299
Other Objects	7,293	0	0	0	7,293
Capital Outlay	15,002	0	280,888	0	295,890
<b>Total Cash Disbursements</b>	<u>648,470</u>	<u>2,515</u>	<u>280,888</u>	<u>973</u>	<u>932,846</u>
<b>Total Cash Receipts Over/(Under) Cash Disbursements</b>	<u>245,054</u>	<u>1,085</u>	<u>(280,888)</u>	<u>99,027</u>	<u>64,278</u>
<b>Other Financing Receipts/(Disbursements):</b>					
Transfers-In	0	0	265,888	0	265,888
Transfers-Out	(265,888)	0	0	0	(265,888)
<b>Total Other Financing Receipts/(Disbursements)</b>	<u>(265,888)</u>	<u>0</u>	<u>265,888</u>	<u>0</u>	<u>0</u>
<b>Excess of Cash Receipts and Other Financing Receipts Over/(Under) Cash Disbursements and Other Financing Disbursements</b>	<u>(20,834)</u>	<u>1,085</u>	<u>(15,000)</u>	<u>99,027</u>	<u>64,278</u>
<b>Fund Cash Balances, January 1</b>	<u>60,154</u>	<u>5,673</u>	<u>735,128</u>	<u>12,867</u>	<u>813,822</u>
<b>Fund Cash Balances, December 31</b>	<u><u>\$39,320</u></u>	<u><u>\$6,758</u></u>	<u><u>\$720,128</u></u>	<u><u>\$111,894</u></u>	<u><u>\$878,100</u></u>

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

**GRANVILLE PUBLIC LIBRARY  
LICKING COUNTY**

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

Total Operating Cash Receipts	<u>\$0</u>
Total Operating Cash Disbursements	<u>0</u>
Operating Income/(Loss)	<u>0</u>
Total Non-operating Cash Receipts	<u>0</u>
Total Non-operating Cash Disbursements	<u>0</u>
Net Receipts Over/(Under) Disbursements	0
Fund Cash Balances, January 1	<u>106,000</u>
<b>Fund Cash Balances, December 31</b>	<b><u><u>\$106,000</u></u></b>

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



**GRANVILLE PUBLIC LIBRARY  
LICKING 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>	<b>Totals (Memorandum Only)</b>
	<u>General</u>	<u>Special Revenue</u>	<u>Capital Projects</u>	<u>Expendable Trust</u>	
<b>Cash Receipts:</b>					
Property and Other Local Taxes	\$741,006	\$0	\$0	\$0	\$741,006
Patron Fines and Fees	29,678	0	0	0	29,678
Earnings on Investments	29,248	0	0	0	29,248
Contributions, Gifts and Donations	2,303	0	0	0	2,303
Miscellaneous Receipts	0	3,600	0	0	3,600
<b>Total Cash Receipts</b>	<u>802,235</u>	<u>3,600</u>	<u>0</u>	<u>0</u>	<u>805,835</u>
<b>Cash Disbursements:</b>					
Current:					
Salaries and Benefits	404,247	0	0	0	404,247
Supplies	7,220	0	0	0	7,220
Purchased and Contracted Services	89,811	2,144	0	0	91,955
Library Materials and Information	109,100	0	0	1,004	110,104
Other Objects	4,465	0	0	0	4,465
Capital Outlay	2,025	0	0	0	2,025
<b>Total Cash Disbursements</b>	<u>616,868</u>	<u>2,144</u>	<u>0</u>	<u>1,004</u>	<u>620,016</u>
<b>Total Cash Receipts Over/(Under) Cash Disbursements</b>	<u>185,367</u>	<u>1,456</u>	<u>0</u>	<u>(1,004)</u>	<u>185,819</u>
<b>Other Financing Receipts/(Disbursements):</b>					
Transfers-In	0	1,000	225,000	0	226,000
Transfers-Out	(226,000)	0	0	0	(226,000)
<b>Total Other Financing Receipts/(Disbursements)</b>	<u>(226,000)</u>	<u>1,000</u>	<u>225,000</u>	<u>0</u>	<u>0</u>
<b>Excess of Cash Receipts and Other Financing Receipts Over/(Under) Cash Disbursements and Other Financing Disbursements</b>	<u>(40,633)</u>	<u>2,456</u>	<u>225,000</u>	<u>(1,004)</u>	<u>185,819</u>
<b>Adjusted Fund Cash Balances, January 1</b>	<u>100,787</u>	<u>3,217</u>	<u>510,128</u>	<u>13,871</u>	<u>628,003</u>
<b>Fund Cash Balances, December 31</b>	<u><u>\$60,154</u></u>	<u><u>\$5,673</u></u>	<u><u>\$735,128</u></u>	<u><u>\$12,867</u></u>	<u><u>\$813,822</u></u>

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

**GRANVILLE PUBLIC LIBRARY  
LICKING COUNTY**

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

Total Operating Cash Receipts	<u>\$0</u>
Total Operating Cash Disbursements	<u>0</u>
Operating Income/(Loss)	<u>0</u>
Total Non-operating Cash Receipts	<u>0</u>
Total Non-operating Cash Disbursements	<u>0</u>
Net Receipts Over/(Under) Disbursements	0
Adjusted Fund Cash Balances, January 1	<u>106,000</u>
<b>Fund Cash Balances, December 31</b>	<b><u><u>\$106,000</u></u></b>

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

**GRANVILLE PUBLIC LIBRARY  
LICKING COUNTY**

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

**1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

**A. Description of the Entity**

Granville Public Library, Licking 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 the State of Ohio. The Library is directed by a seven-member Board of Trustees. 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. The Library also holds common stock that was donated to the Library. The stock is reported at market value at the time donated.

Interest earned on all investments, including those applicable to the trust funds, is credited to the General Fund.

**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.

**GRANVILLE PUBLIC LIBRARY  
LICKING COUNTY**

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

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

**D. Fund Accounting (Continued)**

**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 Funds:

Sinnet House - This fund receives rental fees from the Granville Senior Citizens Association for use of the Sinnet House.

**3. Capital Project Funds**

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 Board transfers funds from the General Fund for future capital projects.

**4. 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 nonexpendable trust fund. Other trust funds are classified as expendable. The Library had the following significant fiduciary funds:

Mary Pabst Wilkin Expendable Trust Fund - This fund received a bequest for \$15,000 in 1997 for the purchase of books.

Elizabeth Jenkins Expendable Trust Fund - This fund received a bequest of \$100,000 in 2000 for procuring audio and musical cassettes useful to homebound persons and large print books for the visually impaired.

The Charles G. and Kathryn Marie Sellers Endowment Fund - This nonexpendable trust fund received a bequest of \$100,000. The income therefrom is used as directed by the Board.

**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.

**GRANVILLE PUBLIC LIBRARY  
LICKING COUNTY**

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

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

**E. Budgetary Process (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 2000 and 1999 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. BEGINNING FUND BALANCE ADJUSTMENT**

The January 1, 1999 fund balances were adjusted to properly present the Library's activity. The following is a summary of the adjustments:

Fund	Fund Balance 12/31/98	Adjusted Fund Balance 1/1/99
General Fund	\$99,658	\$100,787
Special Revenue	726	3,217
Capital Projects	128	510,128
Expendable Trust	633,491	13,871
Nonexpendable Trust	0	106,000
Total for All Funds	\$734,003	\$734,003

**GRANVILLE PUBLIC LIBRARY  
LICKING COUNTY**

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

**3. 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>2000</u>	<u>1999</u>
Demand deposits	\$43,100	\$63,822
Certificates of deposit	<u>935,000</u>	<u>850,000</u>
Total deposits	<u>978,100</u>	<u>913,822</u>
Donated Common Stock	<u>6,000</u>	<u>6,000</u>
Total investments	<u>6,000</u>	<u>6,000</u>
Total deposits and investments	<u><u>\$984,100</u></u>	<u><u>\$919,822</u></u>

**Deposits:** Deposits are either (1) insured by the Federal Depository Insurance Corporation or (3) collateralized by the financial institution's public entity deposit pool.

**Investments:** The donated common stock is held with the Library's financial institution. The financial institution maintains records identifying the Library as owner of these securities.

**4. BUDGETARY ACTIVITY**

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

<b>2000 Budgeted vs. Actual Receipts</b>			
Fund Type	Budgeted Receipts	Actual Receipts	Variance
General	\$818,938	\$893,524	\$74,586
Special Revenue	3,600	3,600	0
Capital Projects	0	265,288	265,288
Fiduciary	<u>0</u>	<u>100,000</u>	<u>100,000</u>
Total	<u><u>\$822,538</u></u>	<u><u>\$1,262,412</u></u>	<u><u>\$439,874</u></u>

<b>2000 Budgeted vs. Actual Budgetary Basis Expenditures</b>			
Fund Type	Appropriation Authority	Budgetary Expenditures	Variance
General	\$759,375	\$914,358	(\$154,983)
Special Revenue	2,653	2,515	138
Capital Projects	6,750	280,888	(274,138)
Fiduciary	<u>1,000</u>	<u>973</u>	<u>27</u>
Total	<u><u>\$769,778</u></u>	<u><u>\$1,198,734</u></u>	<u><u>(\$428,956)</u></u>

**GRANVILLE PUBLIC LIBRARY  
LICKING COUNTY**

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

**4. BUDGETARY ACTIVITY (Continued)**

<b>1999 Budgeted vs. Actual Receipts</b>			
Fund Type	Budgeted Receipts	Actual Receipts	Variance
General	\$774,181	\$802,235	\$28,054
Special Revenue	0	4,600	4,600
Capital Projects	0	225,000	225,000
Fiduciary	0	0	0
Total	<u>\$774,181</u>	<u>\$1,031,835</u>	<u>\$257,654</u>

<b>1999 Budgeted vs. Actual Budgetary Basis Expenditures</b>			
Fund Type	Appropriation Authority	Budgetary Expenditures	Variance
General	\$706,715	\$842,868	(\$136,153)
Special Revenue	7,817	2,144	5,673
Capital Projects	0	0	0
Fiduciary	1,100	1,004	96
Total	<u>\$715,632</u>	<u>\$846,016</u>	<u>(\$130,384)</u>

**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 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 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.

**GRANVILLE PUBLIC LIBRARY  
LICKING COUNTY**

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

**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 contributed an amount equal to 13.55% and 10.84% of participants' gross salaries in 1999 and 2000, respectively. The Library has paid all contributions required through December 31, 2000.

**7. RISK MANAGEMENT**

The Library has obtained commercial insurance for the following risks:

- Comprehensive property and general liability
- Public Official's Liability





**STATE OF OHIO  
OFFICE OF THE AUDITOR**

JIM PETRO, AUDITOR OF STATE

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

Granville Public Library  
Licking County  
217 East Broadway  
Granville, Ohio 43023

To the Board of Trustees:

We have audited the accompanying financial statements of the Granville Public Library, Licking County, Ohio (the Library), as of and for the years ended December 31, 2000 and December 31, 1999, and have issued our report thereon dated April 4, 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 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 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 April 4, 2001.

Granville Public Library  
Licking 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 management and 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

April 4, 2001



STATE OF OHIO  
OFFICE OF THE AUDITOR  

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JIM PETRO, AUDITOR OF STATE

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**GRANVILLE PUBLIC LIBRARY**

**LICKING 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  
MAY 22, 2001**