



Dave Yost · Auditor of State



**HURON PUBLIC LIBRARY  
ERIE COUNTY**

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# Dave Yost • Auditor of State

Huron Public Library  
Erie County  
333 Williams Street  
Huron, Ohio 44839-1650

To the Board of Trustees:

As you are aware, the Auditor of State's Office (AOS) must modify the *Independent Accountants' Report* we provide on your financial statements due to an interpretation from the American Institute of Certified Public Accountants (AICPA). While AOS does not legally require your government to prepare financial statements pursuant to Generally Accepted Accounting Principles (GAAP), the AICPA interpretation requires auditors to formally acknowledge that you did not prepare your financial statements in accordance with GAAP. Our Report includes an adverse opinion relating to GAAP presentation and measurement requirements, but does not imply the amounts the statements present are misstated under the non-GAAP basis you follow. The AOS report also includes an opinion on the financial statements you prepared using the cash basis and financial statement format the AOS permits.

A handwritten signature of Dave Yost in black ink.

**Dave Yost**  
Auditor of State

January 3, 2013

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# Dave Yost • Auditor of State

## INDEPENDENT ACCOUNTANTS' REPORT

Huron Public Library  
Erie County  
333 Williams Street  
Huron, Ohio 44839-1650

To the Board of Trustees:

We have audited the accompanying financial statements of the Huron Public Library, Erie County, Ohio (the Library), as of and for the years ended December 31, 2011 and 2010. 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 the Comptroller General of the United States' *Government Auditing Standards*. Those standards require that we plan and perform the audit to reasonably assure 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. The Library processes its financial transactions with the Auditor of State's Uniform Accounting Network (UAN). *Government Auditing Standards* considers this service to impair the independence of the Auditor of State to audit the Government because the Auditor of State designed, developed, implemented, and as requested, operates UAN. However, *Government Auditing Standards* permits the Auditor of State to audit and opine on this entity, because Ohio Revised Code § 117.101 requires the Auditor of State to provide UAN services, and Ohio Revised Code § 117.11(A) mandates the Auditor of State to audit Ohio governments. We believe our audit provides a reasonable basis for our opinion.

As described more fully in Note 1, the Library has prepared these financial statements using accounting practices the Auditor of State prescribes or permits. These practices differ from accounting principles generally accepted in the United States of America (GAAP). Although we cannot reasonably determine the effects on the financial statements of the variances between these regulatory accounting practices and GAAP, we presume they are material.

Instead of the combined funds the accompanying financial statements present, GAAP require presenting entity wide statements and also presenting the Library's larger (i.e. major) funds separately. While the Library does not follow GAAP, generally accepted auditing standards require us to include the following paragraph if the statements do not substantially conform to GAAP presentation requirements. The Auditor of State permits, but does not require libraries to reformat their statements. The Library has elected not to follow GAAP statement formatting requirements. The following paragraph does not imply the amounts reported are materially misstated under the accounting basis the Auditor of State permits. Our opinion on the fair presentation of the amounts reported pursuant to its non-GAAP basis is in the second following paragraph.

Huron Public Library  
Erie County  
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In our opinion, because of the effects of the matter discussed in the preceding two paragraphs, the financial statements referred to above for the years ended December 31, 2011 and 2010 do not present fairly, in conformity with accounting principles generally accepted in the United States of America, the financial position of the Library as of December 31, 2011 and 2010, or its changes in financial position for the years then ended.

Also, in our opinion, the financial statements referred to above present fairly, in all material respects, the combined fund cash balances as of December 31, 2011 and 2010 and the reserves for encumbrances as of December 31, 2010 of the Huron Public Library, Erie County, Ohio and its combined cash receipts and disbursements for the years then ended on the accounting basis Note 1 describes.

As described in Note 2, during 2011 the Huron Public Library adopted Governmental Accounting Standards Board Statement No. 54, *Fund Balance Reporting and Governmental Fund Type Definitions*.

In accordance with *Government Auditing Standards*, we have also issued our report dated January 3, 2013, 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 grant agreements and other matters. While we did not opine on the internal control over financial reporting or on compliance, that report describes the scope of our testing of internal control over financial reporting and compliance, and the results of that testing. That report is an integral part of an audit performed in accordance with *Government Auditing Standards*. You should read it in conjunction with this report in assessing the results of our audit.



**Dave Yost**  
Auditor of State

January 3, 2013

**HURON PUBLIC LIBRARY  
ERIE COUNTY**

**COMBINED STATEMENT OF RECEIPTS, DISBURSEMENTS  
AND CHANGES IN FUND BALANCES (CASH BASIS)  
ALL GOVERNMENTAL FUND TYPES  
FOR THE YEAR ENDED DECEMBER 31, 2011**

	General	Special Revenue	Capital Projects	Permanent	Totals (Memorandum Only)
<b>Cash Receipts</b>					
Property and Other Local Taxes	\$299,017				\$299,017
Library and Local Government Support	313,310				313,310
Intergovernmental	45,746	\$6,101	\$1,300		53,147
Patron Fines and Fees	24,594				24,594
Contributions, Gifts and Donations	5,399	2,035			7,434
Earnings on Investments	215		1		216
Miscellaneous	7,545				7,545
<i>Total Cash Receipts</i>	<i>695,826</i>	<i>8,136</i>	<i>1,301</i>		<i>705,263</i>
<b>Cash Disbursements</b>					
Current:					
Library Services:					
Public Services and Programs	404,460	6,868			411,328
Collection Development and Processing	86,587	1,460			88,047
Support Services:					
Facilities Operation and Maintenance	72,494				72,494
Business Administration	15,106				15,106
Capital Outlay		2,568		\$11,008	13,576
<i>Total Cash Disbursements</i>	<i>578,647</i>	<i>8,328</i>	<i>2,568</i>	<i>11,008</i>	<i>600,551</i>
<i>Excess of Receipts Over (Under) Disbursements</i>	<i>117,179</i>	<i>(192)</i>	<i>(1,267)</i>	<i>(11,008)</i>	<i>104,712</i>
<b>Other Financing Receipts (Disbursements)</b>					
Advances In				4,400	4,400
Advances Out		(4,400)			(4,400)
Other Financing Uses	(7)				(7)
<i>Total Other Financing Receipts (Disbursements)</i>	<i>(7)</i>	<i>(4,400)</i>		<i>4,400</i>	
<i>Net Change in Fund Cash Balances</i>	<i>117,172</i>	<i>(4,592)</i>	<i>(1,267)</i>	<i>(6,608)</i>	<i>104,705</i>
<i>Fund Cash Balances, January 1</i>	<i>202,562</i>	<i>9,181</i>	<i>1,366</i>	<i>252,088</i>	<i>465,197</i>
<b>Fund Cash Balances, December 31</b>					
Restricted		4,589			4,589
Committed			99	245,480	245,579
Assigned	15,365				15,365
Unassigned	304,369				304,369
<i>Fund Cash Balances, December 31</i>	<i>\$319,734</i>	<i>\$4,589</i>	<i>\$99</i>	<i>\$245,480</i>	<i>\$569,902</i>

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

**HURON PUBLIC LIBRARY  
ERIE COUNTY**

**COMBINED STATEMENT OF RECEIPTS, DISBURSEMENTS  
AND CHANGES IN FUND BALANCES (CASH BASIS)  
ALL GOVERNMENTAL FUND TYPES  
FOR THE YEAR ENDED DECEMBER 31, 2010**

	General	Special Revenue	Capital Projects	Permanent	Totals (Memorandum Only)
<b>Cash Receipts:</b>					
Property and Other Local Taxes	\$304,307				\$304,307
Library and Local Government Support	300,324				300,324
Intergovernmental	51,327				51,327
Patron Fines and Fees	29,851				29,851
Contributions, Gifts and Donations	3,622	\$9,315			12,937
Earnings on Investments	719		\$4		723
Miscellaneous	7,084				7,084
<i>Total Cash Receipts</i>	<i>697,234</i>	<i>9,315</i>	<i>4</i>		<i>706,553</i>
<b>Cash Disbursements:</b>					
Current:					
Salaries	279,777				279,777
Employee Fringe Benefits	88,607				88,607
Purchased and Contractual Services	132,571	6,508			139,079
Library Materials and Information	34,688	1,748			36,436
Supplies	11,316	455			11,771
Other	1,219				1,219
Capital Outlay	340	6,014	5,564	\$4,788	16,706
<i>Total Cash Disbursements</i>	<i>548,518</i>	<i>14,725</i>	<i>5,564</i>	<i>4,788</i>	<i>573,595</i>
<i>Excess of Receipts Over (Under) Disbursements</i>	<i>148,716</i>	<i>(5,410)</i>	<i>(5,560)</i>	<i>(4,788)</i>	<i>132,958</i>
<b>Other Financing Receipts (Disbursements):</b>					
Transfers-In	35,005	2,438			37,443
Transfers-Out	(1,138)	(5)	(1,300)	(35,000)	(37,443)
Advances-In		4,400			4,400
Advances-Out				(4,400)	(4,400)
<i>Total Other Financing Receipts (Disbursements)</i>	<i>33,867</i>	<i>6,833</i>	<i>(1,300)</i>	<i>(39,400)</i>	
<i>Net Change in Fund Cash Balances</i>	<i>182,583</i>	<i>1,423</i>	<i>(6,860)</i>	<i>(44,188)</i>	<i>132,958</i>
<i>Fund Cash Balances, January 1</i>	<i>19,979</i>	<i>7,758</i>	<i>8,226</i>	<i>296,276</i>	<i>332,239</i>
<i>Fund Cash Balances, December 31</i>	<i>\$202,562</i>	<i>\$9,181</i>	<i>\$1,366</i>	<i>\$252,088</i>	<i>\$465,197</i>
<i>Reserve for Encumbrances, December 31</i>	<i>\$6,462</i>				<i>\$6,462</i>

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

**HURON PUBLIC LIBRARY  
HURON COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS  
DECEMBER 31, 2011 AND 2010**

**1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

**A. Description of the Entity**

The constitution and laws of the State of Ohio establish the rights and privileges of the Huron Public Library, Erie County, Ohio (the Library), as a body corporate and politic. The Huron City School District Board of Education appoint a seven-member Board of Trustees to govern the Library. 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. Accounting Basis**

These financial statements follow the accounting basis the Auditor of State prescribes or permits. This basis is similar to the cash receipts and disbursements accounting basis. The Library recognizes receipts when received in cash rather than when earned, and recognizes disbursements 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 the Auditor of State prescribes or permits.

**C. Deposits and Investments**

The Library's accounting basis includes investments as assets. This basis does not record disbursements for investment purchases or receipts for investment sales. This basis records gains or losses at the time of sale as receipts or disbursements, respectively.

STAR Ohio is recorded at share values the fund reports. The Library values certificate of deposits 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 reports all financial resources except those required to be accounted for in another fund.

**2. Special Revenue Funds**

These funds account for proceeds from specific sources (other than from capital projects) that are restricted to expenditure for specific purposes. The Library had the following significant Special Revenue Fund:

Youth Connection Fund – This fund receives donations which are to be used for the children's program and concessions.

**HURON PUBLIC LIBRARY  
ERIE COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS  
DECEMBER 31, 2011 AND 2010  
(Continued)**

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

**3. Capital Project Funds**

This fund accounts for receipts restricted to acquiring or constructing major capital projects (except those financed through enterprise or trust funds). The Library had the following significant Capital Project Fund:

Capital Projects Fund – This fund is used to account all financial activity for any building or repair improvements for the Library.

**4. Permanent Funds**

This fund accounts for assets held under a trust agreement that are legally restricted to the extent that only earnings, not principal, are available to support the Library's programs. The Library had the following significant Permanent Fund:

Permanent Fund – This fund is used for the purchase of furniture.

**E. Budgetary Process**

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

A summary of 2011 and 2010 budgetary activity appears in Note 4.

**F. Fund Balance**

For December 31, 2011, fund balance is divided into five classifications based primarily on the extent to which the Library must observe constraints imposed upon the use of its governmental-fund resources. The classifications are as follows:

**1. Nonspendable**

The Library classifies assets as nonspendable when legally or contractually required to maintain the amounts intact.

**2. Restricted**

Fund balance is restricted when constraints placed on the use of resources are either externally imposed by creditors (such as through debt covenants), grantors, contributors, or laws or regulations of other governments; or is imposed by law through constitutional provisions.

**3. Committed**

Trustees can commit amounts via formal action (resolution). The Library must adhere to these commitments unless the Trustees amend the resolution. Committed fund balance also incorporates contractual obligations to the extent that existing resources in the fund have been specifically committed to satisfy contractual requirements.

**HURON PUBLIC LIBRARY  
ERIE COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS  
DECEMBER 31, 2011 AND 2010  
(Continued)**

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

**4. Assigned**

Assigned fund balances are intended for specific purposes but do not meet the criteria to be classified as restricted or committed. Governmental funds other than the general fund report all fund balances as *assigned* unless they are restricted or committed. In the general fund, assigned amounts represent intended uses established by Library Trustees or a Library official delegated that authority by resolution, or by State Statute.

**5. Unassigned**

Unassigned fund balance is the residual classification for the general fund and includes amounts not included in the other classifications. In other governmental funds, the unassigned classification is used only to report a deficit balance.

The Library applies restricted resources first when expenditures are incurred for purposes for which either restricted or unrestricted (committed, assigned, and unassigned) amounts are available. Similarly, within unrestricted fund balance, committed amounts are reduced first followed by assigned, and then unassigned amounts when expenditures are incurred for purposes for which amounts in any of the unrestricted fund balance classifications could be used.

**G. Property, Plant, and Equipment**

The Library records disbursements for acquisitions of property, plant, and equipment when paid. The accompanying financial statements do not report these items as assets.

**H. Accumulated Leave**

In certain circumstances, such as upon leaving employment, employees are entitled to cash payments for unused leave. The financial statements do not include a liability for unpaid leave.

**2. CHANGE IN ACCOUNTING PRINCIPLE**

For 2011, the Library has implemented GASB Statement No. 54, "Fund Balance Reporting and Governmental Type Definitions". GASB Statement No. 54 establishes fund balance classifications that comprise a hierarchy based primarily on the extent to which a government is bound to observe constraints imposed upon the use of the resources reported in governmental funds. GASB Statement No. 54 also clarifies the definitions of governmental fund types. The implementation of GASB Statement No. 54 did not have an effect on the previously reported fund balances.

**HURON PUBLIC LIBRARY  
ERIE COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS  
DECEMBER 31, 2011 AND 2010  
(Continued)**

**3. EQUITY IN POOLED DEPOSITS AND INVESTMENTS**

The Library maintains a deposit and investments pool all funds use. The Ohio Revised Code prescribes allowable deposits and investments. The carrying amount of deposits and investments at December 31 was as follows:

	2011	2010
Demand deposits	\$33,028	\$2,192
Certificates of deposit	100,000	100,000
Total deposits	<u>133,028</u>	<u>102,192</u>
STAR Ohio	436,874	363,005
Total deposits and investments	<u>\$569,902</u>	<u>\$465,197</u>

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

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

**4. BUDGETARY ACTIVITY**

Budgetary activity for the years ending December 31, 2011 and 2010 follows:

2011 Budgeted vs. Actual Receipts			
Fund Type	Budgeted Receipts	Actual Receipts	Variance
General	\$692,878	\$695,826	\$2,948
Special Revenue	5,400	8,136	2,736
Capital Projects	1,300	1,301	1
Total	<u>\$699,578</u>	<u>\$705,263</u>	<u>\$5,685</u>

2011 Budgeted vs. Actual Budgetary Basis Expenditures			
Fund Type	Appropriation Authority	Budgetary Expenditures	Variance
General	\$636,380	\$594,019	\$42,361
Special Revenue	8,328	8,328	32
Capital Projects	2,600	2,568	32
Permanent	50,000	11,008	38,992
Total	<u>\$697,308</u>	<u>\$615,923</u>	<u>\$81,385</u>

2010 Budgeted vs. Actual Receipts			
Fund Type	Budgeted Receipts	Actual Receipts	Variance
General	\$680,763	\$732,239	\$51,476
Special Revenue	3,000	11,753	8,753
Capital Projects	4	4	4
Total	<u>\$683,763</u>	<u>\$743,996</u>	<u>\$60,233</u>

**HURON PUBLIC LIBRARY  
ERIE COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS  
DECEMBER 31, 2011 AND 2010  
(Continued)**

**4. BUDGETARY ACTIVITY (Continued)**

2010 Budgeted vs. Actual Budgetary Basis Expenditures

Fund Type	Appropriation	Budgetary	Variance
	Authority	Expenditures	
General	\$621,853	\$556,118	\$65,735
Special Revenue	15,557	14,730	827
Capital Projects	7,075	6,864	211
Permanent	50,000	39,788	10,212
Total	<u>\$694,485</u>	<u>\$617,500</u>	<u>\$76,985</u>

**5. LIBRARY AND LOCAL GOVERNMENT SUPPORT AND TAX RECEIPTS**

The primary source of revenue for Ohio public libraries is the Public Library Fund (PLF). The State allocates PLF to each county based on the total tax revenue credited to the State's general revenue fund during the preceding month. The County Budget Commission bases the amount for distribution on the needs of such library for the construction of new library buildings, parts of buildings, improvements, operation, maintenance, or other expenses. The County 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 the taxing authority of the subdivision to whose jurisdiction the Library is subject adopts rates. The State Department of Taxation, Division of Tax Equalization, adjusts these rates for inflation. Property taxes are also reduced for applicable homestead and rollback deductions. The financial statements include homestead and rollback amounts the State pays as Other Governments' Grants In Aid. Payments are due to the County by December 31. If the property owner elects to pay semiannually, 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.

Property owners assess tangible personal property tax. These owners must file a list of tangible 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.

**6. RETIREMENT SYSTEM**

The Library's employees belong to the Ohio Public Employees Retirement System (OPERS). OPERS is a cost-sharing, multiple-employer plan. The Ohio Revised Code prescribes this plan's benefits, which include postretirement healthcare and survivor and disability benefits.

The Ohio Revised Code also prescribes contribution rates. For 2011 and 2010, OPERS members contributed 10% of their gross salaries and the Library contributed an amount equaling 14% of participants' gross salaries. The Library has paid all contributions required through December 31, 2011.

**HURON PUBLIC LIBRARY  
ERIE COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS  
DECEMBER 31, 2011 AND 2010  
(Continued)**

**7. RISK MANAGEMENT**

**Commercial Insurance**

The Library has obtained commercial insurance for the following risks:

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



# Dave Yost • Auditor of State

## INDEPENDENT ACCOUNTANTS' REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS REQUIRED BY GOVERNMENT AUDITING STANDARDS

Huron Public Library  
Erie County  
333 Williams Street  
Huron, Ohio 44839-1650

To the Board of Trustees:

We have audited the financial statements of the Huron Public Library, Erie County, Ohio (the Library), as of and for the years ended December 31, 2011 and 2010, and have issued our report thereon dated January 3, 2013 wherein we noted the Library followed accounting practices the Auditor of State prescribes rather than accounting principles generally accepted in the United States of America and in 2011 the Library implemented GASB statement 54, *Fund Balance Reporting and Governmental Fund Type Definitions*. We also noted the Library processes its financial transactions with the Auditor of State's Uniform Accounting Network (UAN). *Government Auditing Standards* considers this service to impair the independence of the Auditor of State to audit the Library because the Auditor of State designed, developed, implemented, and as requested, operates UAN. However, *Government Auditing Standards* permits the Auditor of State to audit and opine on this entity, because Ohio Revised Code § 117.101 requires the Auditor of State to provide UAN services, and Ohio Revised Code § 117.11(A) mandates the Auditor of State to audit Ohio governments. 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 the Comptroller General of the United States' *Government Auditing Standards*.

### Internal Control Over Financial Reporting

In planning and performing our audit, we considered the Library's internal control over financial reporting as a basis for designing our audit procedures for the purpose of expressing our opinion on the financial statements, but not for the purpose of opining on the effectiveness of the Library's internal control over financial reporting. Accordingly, we have not opined on the effectiveness of the Library's internal control over financial reporting.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, when performing their assigned functions, to prevent, or detect and timely correct misstatements. A *material weakness* is a deficiency, or combination of internal control deficiencies resulting in more than a reasonable possibility that a material misstatement of the Library's financial statements will not be prevented, or detected and timely corrected.

Our consideration of internal control over financial reporting was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over financial reporting that might be deficiencies, significant deficiencies or material weaknesses. We did not identify any deficiencies in internal control over financial reporting that we consider material weaknesses, as defined above.

Huron Public Library  
Erie County  
Independent Accountants' Report on Internal Control Over  
Financial Reporting and on Compliance and Other Matters  
Required by *Government Auditing Standards*  
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**Compliance and Other Matters**

As part of reasonably assuring whether the Library's financial statements are free of material misstatement, we tested its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could directly and materially affect 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 an opinion. The results of our tests disclosed no instances of noncompliance or other matters we must report under *Government Auditing Standards*.

We did note certain matters not requiring inclusion in this report that we reported to the Library's management in a separate letter dated January 3, 2013.

We intend this report solely for the information and use of Board of Trustees, audit committee, management, and others within the Library. We intend it for no one other than these specified parties.



**Dave Yost**  
Auditor of State

January 3, 2013



# Dave Yost • Auditor of State

HURON PUBLIC LIBRARY

ERIE 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.

A handwritten signature in cursive script that reads "Susan Babbitt".

CLERK OF THE BUREAU

CERTIFIED  
FEBRUARY 5, 2013