



**KENT FREE LIBRARY
PORTAGE COUNTY**

REGULAR AUDIT

FOR THE YEARS ENDED DECEMBER 31, 2000-1999



JIM PETRO
AUDITOR OF STATE

STATE OF OHIO

**KENT FREE LIBRARY
PORTAGE COUNTY**

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REPORT OF INDEPENDENT ACCOUNTANTS

Kent Free Library
Portage County
312 West Main Street
Kent, Ohio 44240

To the Board of Trustees:

We have audited the accompanying financial statements of the Kent Free Library, Portage County, Ohio, (the Library) as of and for the years ended December 31, 2000 and 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 and reserves for encumbrances of the Library as of December 31, 2000 and 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 30, 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. This 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 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 30, 2001

**KENT FREE LIBRARY
PORTAGE COUNTY**

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

	<u>Governmental Fund Types</u>		Totals (Memorandum Only)
	<u>General</u>	<u>Capital Projects</u>	
Cash Receipts:			
Property and Other Local Taxes	\$1,722,923		\$1,722,923
Patron Fines and Fees	31,505		31,505
Earnings on Investments	66,312		66,312
Refunds and Reimbursements	11,882		11,882
Contributions, Gifts and Donations	15		15
Miscellaneous Receipts	3,630		3,630
	<u>1,836,267</u>		<u>1,836,267</u>
Total Cash Receipts	<u>1,836,267</u>		<u>1,836,267</u>
Cash Disbursements:			
Current:			
Salaries and Benefits	636,013		636,013
Purchased and Contracted Services	152,040		152,040
Supplies	35,173		35,173
Library Material and Information	292,107		292,107
Other Object	8,231		8,231
Capital Outlay	81,548		81,548
	<u>1,205,112</u>		<u>1,205,112</u>
Total Cash Disbursements	<u>1,205,112</u>		<u>1,205,112</u>
Total Cash Receipts Overcash Disbursements	<u>631,155</u>		<u>631,155</u>
Other Financing Receipts/(Disbursements):			
Transfers-In		502,569	502,569
Transfers-Out	(502,569)		(502,569)
	<u>(502,569)</u>	<u>502,569</u>	
Total Other Financing Receipts/(Disbursements)	<u>(502,569)</u>	<u>502,569</u>	
Excess of Cash Receipts and Other Financing Receipts Over Cash Disbursements and Other Financing Disbursements	128,586	502,569	631,155
Fund Cash Balances, January 1	<u>736,789</u>	<u>851,620</u>	<u>1,588,409</u>
Fund Cash Balances, December 31	<u><u>\$865,375</u></u>	<u><u>\$1,354,189</u></u>	<u><u>\$2,219,564</u></u>
Reserves for Encumbrances, December 31	<u><u>\$568,576</u></u>		<u><u>\$568,576</u></u>

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

KENT FREE LIBRARY
PORTAGE COUNTY

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

	<u>Nonexpendable Trust</u>
Fund Cash Balances, January 1	<u>\$14,883</u>
Fund Cash Balances, December 31	<u><u>\$14,883</u></u>

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

**KENT FREE LIBRARY
PORTAGE COUNTY**

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

	Governmental Fund Types		Totals (Memorandum Only)
	General	Capital Projects	
Cash Receipts:			
Property and Other Local Taxes	\$1,596,957		\$1,596,957
Patron Fines and Fees	33,361		33,361
Earnings on Investments	63,575		63,575
Refunds and Reimbursements	3,018		3,018
Contributions, Gifts and Donations	20		20
Miscellaneous Receipts	4,560		4,560
	<u>1,701,491</u>		<u>1,701,491</u>
Cash Disbursements:			
Current:			
Salaries and Benefits	604,763		604,763
Purchased and Contracted Services	156,581		156,581
Supplies	69,075		69,075
Library Material and Information	390,199		390,199
Other Object	20,225		20,225
Capital Outlay	60,104		60,104
	<u>1,300,947</u>		<u>1,300,947</u>
Total Cash Disbursements	<u>1,300,947</u>		<u>1,300,947</u>
Total Cash Receipts Over/(Under) Cash Disbursements	<u>400,544</u>		<u>400,544</u>
Other Financing Receipts/(Disbursements):			
Transfers-In		215,789	215,789
Transfers-Out	(215,789)		(215,789)
	<u>(215,789)</u>	<u>215,789</u>	<u></u>
Total Other Financing Receipts/(Disbursements)	<u>(215,789)</u>	<u>215,789</u>	<u></u>
Excess of Cash Receipts and Other Financing Receipts Over/(Under) Cash Disbursements and Other Financing Disbursements	184,755	215,789	400,544
Fund Cash Balances, January 1	<u>552,034</u>	<u>635,831</u>	<u>1,187,865</u>
Fund Cash Balances, December 31	<u>\$736,789</u>	<u>\$851,620</u>	<u>\$1,588,409</u>
Reserves for Encumbrances, December 31	<u>\$502,235</u>	<u></u>	<u>\$502,235</u>

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

KENT FREE LIBRARY
PORTAGE COUNTY

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

	<u>Nonexpendable Trust</u>
Fund Cash Balances, January 1	<u>\$14,883</u>
Fund Cash Balances, December 31	<u><u>\$14,883</u></u>

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

**KENT FREE LIBRARY
PORTAGE COUNTY**

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

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. Description of the Entity

Kent Free of Library, Portage 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 appointed by the Kent City School Board. The Library is a member of the Portage Library Consortium. 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, except employee deferred compensation funds maintained by outside custodians are not included in these financial statements. These assets are described in Note 7 to the financial statements.

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. U.S. Treasury Notes are held in book-entry form by the Federal Reserve, in the name of the Library's financial institution. The investment in STAR Ohio (the State Treasurer's investment pool) is valued at amounts reported by the State Treasurer.

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 (except those financed through enterprise or trust funds). The Library had the following significant capital project funds:

**KENT FREE LIBRARY
PORTAGE COUNTY**

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

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

The Building and Repair Fund - This fund is used to accounts for capital improvements to the library.

The Automation Fund - This fund is used to account for automation at the library.

3. Fiduciary Fund (Trust Fund)

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. The Library has one non-expendable trust fund.

The Kent Trust Fund - This is a nonexpendable trust and the interest may be used for the library needs.

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.

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

**KENT FREE LIBRARY
PORTAGE COUNTY**

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

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>2000</u>	<u>1999</u>
Demand deposits	\$269,564	\$124,409
Certificates of deposit	<u>1,920,000</u>	<u>1,464,000</u>
Total deposits	<u>2,189,564</u>	<u>1,588,409</u>
Treasury Securities	14,883	14,883
STAR Ohio	<u>30,000</u>	<u> </u>
Total investments	<u>44,883</u>	<u>14,883</u>
Total deposits and investments	<u><u>\$2,234,447</u></u>	<u><u>\$1,603,292</u></u>

Deposits: Deposits are either (1) insured by the Federal Depository Insurance Corporation, or (2) collateralized by the financial institution's public entity deposit pool.

Investments: The financial institution maintains records identifying the Library as owner of these securities. Investments in STAR Ohio are not evidenced by securities that exist in physical or book-entry form. U.S. Treasury Notes are held in book-entry form by the Federal Reserve, in the name of the Library as owner of these securities.

3. BUDGETARY ACTIVITY

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

2000 Budgeted vs. Actual Receipts			
Fund Type	Budgeted Receipts	Actual Receipts	Variance
General	\$1,984,206	\$1,836,267	(\$147,939)
Capital Projects	502,569	502,569	0
Fiduciary	<u>0</u>	<u>0</u>	<u>0</u>
Total	<u><u>\$2,486,775</u></u>	<u><u>\$2,338,836</u></u>	<u><u>(\$147,939)</u></u>

2000 Budgeted vs. Actual Budgetary Basis Expenditures			
Fund Type	Appropriation Authority	Budgetary Expenditures	Variance
General	\$2,251,885	\$2,276,257	(\$24,372)
Capital Projects	635,831	0	635,831
Fiduciary	<u>14,883</u>	<u>0</u>	<u>14,883</u>
Total	<u><u>\$2,902,599</u></u>	<u><u>\$2,276,257</u></u>	<u><u>\$626,342</u></u>

**KENT FREE LIBRARY
PORTAGE COUNTY**

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

3. BUDGETARY ACTIVITY (Continued)

1999 Budgeted vs. Actual Receipts			
Fund Type	Budgeted Receipts	Actual Receipts	Variance
General	\$1,667,014	\$1,701,491	\$34,477
Capital Projects	0	215,789	215,789
Fiduciary	0	0	0
Total	\$1,667,014	\$1,917,280	\$250,266

1999 Budgeted vs. Actual Budgetary Basis Expenditures			
Fund Type	Appropriation Authority	Budgetary Expenditures	Variance
General	\$1,958,273	\$2,018,971	(\$60,698)
Capital Projects	851,620	0	851,620
Fiduciary	14,883	0	14,883
Total	\$2,824,776	\$2,018,971	\$805,805

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 Other Governments Grants In Aid. Payment 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.

**KENT FREE LIBRARY
PORTAGE COUNTY**

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

5. RETIREMENT SYSTEM

The Public Employees Retirement System of Ohio (PERS) is a state operated, cost-sharing, multiple employer public employee retirement system. PERS provides retirement benefits to vested employees who are eligible to retire based upon years of service. PERS also provides survivor and disability benefits to vested employees.

Contribution rates are 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% of participants' gross salaries, except for the period from July 2000 and December 2000. During this time period, the employers share was only 8.13%, due to a temporary employer contribution rate rollback passed by the Board of PERS. The Library has paid all contributions required through December 31, 2000.

6. 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 to full-time employees through a private carrier.

7. DEFERRED COMPENSATION ASSETS

Certain employees may elect to participate in the Ohio Deferred Compensation Program (the program). Amounts withheld from these employees are tax deferred, and are invested by the program, as directed by the employees. Under Internal Revenue Code Section 457, these assets are contingent assets of the Library. However, management believes it is unlikely it will use these assets to satisfy the claims of general creditors. At December 31, 2000, the program held \$53,658 in deferred compensation assets for the Library.

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

Kent Free Library
Portage County
312 West Main Street
Kent, Ohio 44240

To the Board of Trustees:

We have audited the accompanying financial statements of the Kent Free Library, Portage County, Ohio (the Library), as of and for the years ended December 31, 2000 and 1999, and have issued our report thereon dated March 30, 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 one instance of noncompliance that is required to be reported under *Government Auditing Standards* which is described in the accompanying schedule of findings as item 2000-01167-001. We also noted a certain immaterial instance of noncompliance that we have reported to management of the Library in a separate letter dated March 30, 2001.

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. However, we noted certain matters involving the internal control over financial reporting and its operation that we consider to be reportable conditions. Reportable conditions involve matters coming to our attention relating to significant deficiencies in the design or operation of the internal control over financial reporting that, in our judgment, could adversely affect the Library's ability to record, process, summarize and report financial data consistent with the assertions of management in the financial statements. Reportable conditions are described in the accompanying schedule of findings as items 2000-01167-001 and 2000-01167-002.

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. Our consideration of the internal control over financial reporting would not necessarily disclose all matters in the internal control that might be reportable conditions and, accordingly, would not necessarily disclose all reportable conditions that are also considered to be material weaknesses. However, of the reportable conditions described above we consider item 2000-01167-002 to be a material weakness. We also 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 Kent Free Library in a separate letter dated March 30, 2001.

Kent Free Library
Portage County
Report 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 the 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 30, 2001

**KENT FREE LIBRARY
PORTAGE COUNTY**

**SCHEDULE OF FINDINGS
DECEMBER 31, 2000 AND 1999**

**FINDINGS RELATED TO THE FINANCIAL STATEMENTS
REQUIRED TO BE REPORTED IN ACCORDANCE WITH GAGAS**

Finding Number	2000-01167-001
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Finding For Recovery Repaid Under Audit

A service organization processes payroll for the Library. The Library Administrative Coordinator is responsible for submitting the payroll data to the service organization to update the Library's payroll system. She also maintains copies of those records submitted to the service organization. Per our review of internal controls over the processing of payroll, we noted that updates to the payroll system were not being submitted timely by the Library Administrative Coordinator to the service organization and this function was not being monitored on a regular basis. As a result, overpayments were made for eight consecutive pay periods to the Library Director until it was brought to the Library's attention by the auditors. The eight consecutive overpayments totaled \$8,000.

In accordance with the foregoing facts and pursuant to Ohio Revised Code Section 117.28 a Finding for Recovery for public money illegally expended is hereby issued against Carmen Celogoj and in favor of the Kent Free Library in the amount of \$8,000.

The Library Director was informed of the overpayment and issued a personal check (Check Number 8564) to the Library in the amount of \$8,000 to pay back the money.

A supervisor's review provides added assurance over the accuracy of payroll transactions. We recommend the Clerk-Treasurer or another supervisory person review payroll transactions and changes made to the payroll system. The person performing the review should initial or sign the reports or documents reviewed. This will document the review was completed by the appropriate supervisor.

FINDING NUMBER	2000-01167-002
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Reportable Condition - Segregation of Duties

Currently, the same person holds the positions of Director and Clerk-Treasurer at the Library. This situation provides a lack of segregation of duties. We discourage this practice because this places the responsibility of all phases of processing financial transactions upon one individual. This practice permits errors of omission or unauthorized diversion of funds to go undetected.

We recommend the position of Clerk-Treasurer and Library Director be filled by two separate people. The Clerk-Treasurer is accountable for the receipt and expenditure of public funds. The Library Director is responsible for the overall operation of the Library and the direction of the library (which should include monitoring of financial activities).



STATE OF OHIO
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KENT FREE LIBRARY

PORTAGE 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 21, 2001**