



**BUCYRUS PUBLIC LIBRARY  
CRAWFORD COUNTY**

**REGULAR AUDIT**

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



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

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**STATE OF OHIO**



**BUCYRUS PUBLIC LIBRARY  
CRAWFORD COUNTY**

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## REPORT OF INDEPENDENT ACCOUNTANTS

Bucyrus Public Library  
Crawford County  
200 East Mansfield Street  
Bucyrus, Ohio 44820

To the Board of Trustees:

We have audited the accompanying financial statements of the Bucyrus Public Library, Crawford County, Ohio, (the Library) as of and for the years ended December 31, 1999, and December 31, 1998. These financial statements are the responsibility of the Library's management. Our responsibility is to express an opinion on these financial statements based on our audit.

We conducted our audit in accordance with generally accepted auditing standards and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

As discussed in Note 1, the Library prepares its financial statements on the basis of accounting prescribed or permitted by the Auditor of State, which is a comprehensive basis of accounting other than generally accepted accounting principles.

In our opinion, the financial statements referred to above present fairly, in all material respects, the combined fund cash balances and reserves for encumbrances of the Library as of December 31, 1999 and December 31, 1998, and its combined cash receipts and disbursements for the years then ended on the basis of accounting described in Note 1.

In accordance with *Government Auditing Standards*, we have also issued our report dated June 7, 2000, on our consideration of the Library's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts and grants.

This report is intended solely for the information and use of management, the Board of Trustees and other officials authorized to receive this report under § 117.26, Ohio Revised Code, and is not intended to be and should not be used by anyone other than these specified parties.

A handwritten signature in black ink, appearing to read "Jim Petro".

**JIM PETRO**  
Auditor of State

June 7, 2000



**BUCYRUS PUBLIC LIBRARY  
CRAWFORD 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>General</u>	<u>Special Revenue</u>	<u>Capital Projects</u>	<u>Expendable Trust Funds</u>	<u>(Memorandum Only) Totals</u>
<b>Cash Receipts:</b>					
Intergovernmental Receipts	\$633,692	\$5,593	\$0	\$0	\$639,285
Patron Fines and Fees	6,968	0	0	0	6,968
Earnings on Investments	24,351	0	0	0	24,351
Contributions, Gifts, and Donations					
Restricted	0	0	0	3,230	3,230
Unrestricted	1,149	0	0	0	1,149
Miscellaneous Receipts	22,565	0	0	0	22,565
 Total Cash Receipts	 <u>688,725</u>	 <u>5,593</u>	 <u>0</u>	 <u>3,230</u>	 <u>697,548</u>
<b>Cash Disbursements:</b>					
Current:					
Salaries and Benefits	266,466	0	0	0	266,466
Supplies	25,954	0	0	0	25,954
Purchased and Contracted Services	96,005	0	0	0	96,005
Library Materials	100,434	16,375	0	780	117,589
Miscellaneous	2,743	0	0	0	2,743
Capital Outlay	29,495	0	0	0	29,495
 Total Cash Disbursements	 <u>521,097</u>	 <u>16,375</u>	 <u>0</u>	 <u>780</u>	 <u>538,252</u>
 Total Cash Receipts Over/(Under) Cash Disbursements	 <u>167,628</u>	 <u>(10,782)</u>	 <u>0</u>	 <u>2,450</u>	 <u>159,296</u>
<b>Other Financing Receipts:</b>					
Transfers-In	0	1,149	0	5,000	6,149
Transfers-Out	(6,149)	0	0	0	(6,149)
 Total Other Financing Receipts/(Disbursements)	 <u>(6,149)</u>	 <u>1,149</u>	 <u>0</u>	 <u>5,000</u>	 <u>0</u>
 Excess of Cash Receipts and Other Financing Receipts Over/(Under) Cash Disbursements and Other Financing Disbursements	 161,479	 (9,633)	 0	 7,450	 159,296
 Fund Cash Balances, January 1	 <u>392,414</u>	 <u>14,432</u>	 <u>110,475</u>	 <u>99,606</u>	 <u>616,927</u>
 <b>Fund Cash Balances, December 31</b>	 <b><u>\$553,893</u></b>	 <b><u>\$4,799</u></b>	 <b><u>\$110,475</u></b>	 <b><u>\$107,056</u></b>	 <b><u>\$776,223</u></b>
 Reserve for Encumbrances, December 31	 <u>\$48,009</u>	 <u>\$0</u>	 <u>\$0</u>	 <u>\$249</u>	 <u>\$48,258</u>

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

**BUCYRUS PUBLIC LIBRARY  
CRAWFORD COUNTY**

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

	<u>Nonexpendable Trust Funds</u>
<b>Operating Cash Receipts:</b>	
Earnings on Investments	\$870
<b>Operating Cash Disbursements:</b>	
Current:	
Library Materials and Information	<u>160</u>
<b>Net Income</b>	710
Fund Cash Balances, January 1	<u>50,783</u>
<b>Fund Cash Balances, December 31</b>	<u><u>\$51,493</u></u>
Reserves for Encumbrances, December 31	<u><u>\$0</u></u>

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



**BUCYRUS PUBLIC LIBRARY  
CRAWFORD 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, 1998**

	<u>General</u>	<u>Special Revenue</u>	<u>Capital Projects</u>	<u>Expendable Trust Funds</u>	<u>(Memorandum Only) Totals</u>
<b>Cash Receipts:</b>					
Intergovernmental Receipts	\$585,108	\$80,566	\$0	\$0	\$665,674
Patron Fines and Fees	7,055	0	0	0	7,055
Earnings on Investments	25,508	0	0	0	25,508
Contributions, Gifts, and Donations					
Restricted	2,450	0	0	3,290	5,740
Unrestricted	2,415	0	0	0	2,415
Miscellaneous Receipts	20,650	0	0	0	20,650
<b>Total Cash Receipts</b>	<u>643,186</u>	<u>80,566</u>	<u>0</u>	<u>3,290</u>	<u>727,042</u>
<b>Cash Disbursements:</b>					
Current:					
Salaries and Benefits	252,992	0	0	0	252,992
Supplies	25,966	0	0	0	25,966
Purchased and Contracted Services	103,820	8,836	0	0	112,656
Library Materials	101,694	57,298	0	2,833	161,825
Miscellaneous	2,907	0	0	0	2,907
Capital Outlay	30,194	0	0	0	30,194
<b>Total Cash Disbursements</b>	<u>517,573</u>	<u>66,134</u>	<u>0</u>	<u>2,833</u>	<u>586,540</u>
<b>Total Cash Receipts Over Cash Disbursements</b>	<u>125,613</u>	<u>14,432</u>	<u>0</u>	<u>457</u>	<u>140,502</u>
<b>Other Financing Receipts:</b>					
Transfers-In	5,000	0	0	0	5,000
Transfers-Out	0	0	0	(5,000)	(5,000)
<b>Total Other Financing Receipts/(Disbursements)</b>	<u>5,000</u>	<u>0</u>	<u>0</u>	<u>(5,000)</u>	<u>0</u>
<b>Excess of Cash Receipts and Other Financing Receipts Over/(Under) Cash Disbursements and Other Financing Disbursements</b>	<u>130,613</u>	<u>14,432</u>	<u>0</u>	<u>(4,543)</u>	<u>140,502</u>
<b>Fund Cash Balances, January 1</b>	<u>261,801</u>	<u>0</u>	<u>110,475</u>	<u>104,149</u>	<u>476,425</u>
<b>Fund Cash Balances, December 31</b>	<u><u>\$392,414</u></u>	<u><u>\$14,432</u></u>	<u><u>\$110,475</u></u>	<u><u>\$99,606</u></u>	<u><u>\$616,927</u></u>
<b>Reserve for Encumbrances, December 31</b>	<u><u>\$24,526</u></u>	<u><u>\$10,770</u></u>	<u><u>\$0</u></u>	<u><u>\$373</u></u>	<u><u>\$35,669</u></u>

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

**BUCYRUS PUBLIC LIBRARY  
CRAWFORD COUNTY**

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

	<u>Nonexpendable Trust Funds</u>
<b>Operating Cash Receipts:</b>	
Earnings on Investments	\$930
Contributions, Gifts, and Donations	<u>475</u>
Total Operating Cash Receipts	1,405
<b>Operating Cash Disbursements:</b>	
Current:	
Library Materials and Information	<u>617</u>
<b>Net Income</b>	788
Fund Cash Balances, January 1	<u>49,995</u>
<b>Fund Cash Balances, December 31</b>	<u><u>\$50,783</u></u>
Reserves for Encumbrances, December 31	<u><u>\$51</u></u>

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

**BUCYRUS PUBLIC LIBRARY  
CRAWFORD COUNTY**

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

**1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

**A. Description of the Entity**

Bucyrus Public Library, Crawford 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 six-member Board of Trustees appointed by the City of Bucyrus. 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**

Certificates of deposit are valued at cost. 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.

**D. Fund Accounting**

The Library uses fund accounting to segregate cash that is restricted as to use. The Library classifies its funds into the following types:

**1. General Fund**

The General Fund is the general operating fund. It is used to account for all financial resources except those required to be accounted for in another fund.

**2. Special Revenue Fund**

This fund is used to account for proceeds from specific sources (other than from trusts or for capital projects) that are restricted to expenditure for specific purposes. The Library had the following significant Special Revenue Fund:

LSTA Grant Fund - This fund receives Federal grant money for enhancement of the Bucyrus Library Consortium.

**BUCYRUS PUBLIC LIBRARY  
CRAWFORD COUNTY**

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

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

**D. Fund Accounting (Continued)**

**3. Capital Project Fund**

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 Library had the following significant Capital Project Fund:

Building Fund - This fund receives money for the acquisition of an additional building.

**4. Fiduciary Funds (Trust Funds)**

Trust funds are used to account for resources restricted by legally binding trust agreements. If the agreement requires the Library to maintain the corpus of the trust, the fund is classified as a nonexpendable trust fund. Other trust funds are classified as expendable. The Library had the following significant fiduciary funds:

Ursula Mills Expendable Trust Fund - This fund receives money from contributions, gifts, and donations. The revenue earned is used for the purchase of books for the library.

Metzger Nonexpendable Trust Fund - This fund receives money from interest earned on the Metzger Trust. The revenue earned is used for the purchase of books for the library.

**E. Budgetary Process**

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

**1. Appropriations**

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 individual commitments are made. Encumbrances outstanding at year end are carried over, and need not be reappropriated. The Library did not always use encumbrances when offering to buy goods or services, such encumbrances are required by the Ohio Administrative Code.

A summary of 1999 and 1998 budgetary activity appears in Note 3.

**BUCYRUS PUBLIC LIBRARY  
CRAWFORD COUNTY**

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

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

**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 Vacation and Sick Leave**

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

**2. EQUITY IN POOLED CASH**

The Library maintains a cash pool used by all funds except the non-expendable trust funds. The Ohio Revised Code prescribes allowable deposits and investments. The carrying amount of cash at December 31 follows:

	<u>1999</u>	<u>1998</u>
Deposits	\$118,030	\$208,024
Certificates of Deposit	709,586	459,513
Cash on Hand	<u>100</u>	<u>173</u>
Total deposits and cash on hand	<u><u>\$827,716</u></u>	<u><u>\$667,710</u></u>

**Deposits:** Deposits are either insured by the Federal Depository Insurance Corporation or collateralized by securities specifically pledged by the financial institution to the Library.

**3. BUDGETARY ACTIVITY**

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

<b>1999 Budgeted vs. Actual Receipts</b>			
Fund Type	Budgeted Receipts	Actual Receipts	Variance
General	\$651,977	\$688,725	\$36,748
Special Revenue	5,605	6,742	1,137
Capital Projects	4,080	0	(4,080)
Expendable Trust	6,860	8,230	1,370
Nonexpendable Trust	<u>1,000</u>	<u>870</u>	<u>(130)</u>
Total	<u><u>\$669,522</u></u>	<u><u>\$704,567</u></u>	<u><u>\$35,045</u></u>

**BUCYRUS PUBLIC LIBRARY  
CRAWFORD COUNTY**

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

**3. BUDGETARY ACTIVITY (Continued)**

**1999 Budgeted vs. Actual Budgetary Basis Expenditures**

Fund Type	Appropriation Authority	Budgetary Expenditures	Variance
General	\$580,663	\$527,246	\$53,417
Special Revenue	15,570	16,375	(805)
Capital Projects	118,000	0	118,000
Expendable Trust	15,698	780	14,918
Nonexpendable Trust	5,781	160	5,621
Total	<u>\$735,712</u>	<u>\$544,561</u>	<u>\$191,151</u>

**1998 Budgeted vs. Actual Receipts**

Fund Type	Budgeted Receipts	Actual Receipts	Variance
General	\$552,686	\$648,186	\$95,500
Special Revenue	94,406	80,566	(13,840)
Capital Projects	4,514	0	(4,514)
Expendable Trust	7,500	3,290	(4,210)
Nonexpendable Trust	973	1,405	432
Total	<u>\$660,079</u>	<u>\$733,447</u>	<u>\$73,368</u>

**1998 Budgeted vs. Actual Budgetary Basis Expenditures**

Fund Type	Appropriation Authority	Budgetary Expenditures	Variance
General	\$534,208	\$517,573	\$16,635
Special Revenue	94,406	66,134	28,272
Capital Projects	106,000	0	106,000
Expendable Trust	15,577	7,833	7,744
Nonexpendable Trust	5,725	617	5,108
Total	<u>\$755,916</u>	<u>\$592,157</u>	<u>\$163,759</u>

**4. 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.

**BUCYRUS PUBLIC LIBRARY  
CRAWFORD COUNTY**

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

**5. RETIREMENT SYSTEM**

The Library's employees belong to the Public Employees Retirement System (PERS) of Ohio. PERS is a cost-sharing, multiple-employer plan. This plan provides retirement benefits, including post-retirement healthcare, and survivor and disability benefits to participants as prescribed by the Ohio Revised Code.

Contribution rates are also prescribed by the Ohio Revised Code. For 1999 and 1998, PERS members contributed 8.5% of their gross salaries. The Library contributed an amount equal to 13.55% of participants' gross salaries. The Library has paid all contributions required through December 31, 1999.

**6. RISK MANAGEMENT**

The Library has obtained commercial insurance through Auck-Dostal Agency, Inc. of Bucyrus, Ohio for comprehensive property and general liability.

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**STATE OF OHIO  
OFFICE OF THE AUDITOR**

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

Bucyrus Public Library  
Crawford County  
200 East Mansfield Street  
Bucyrus, Ohio 44820

To the Board of Trustees:

We have audited the accompanying financial statements of the Bucyrus Public Library, Crawford County, Ohio, (the Library), as of and for the years ended December 31, 1999, and December 31, 1998, and have issued our report thereon dated June 7, 2000. We conducted our audit in accordance with generally accepted auditing standards and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States.

**Compliance**

As part of obtaining reasonable assurance about whether the Library's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts and grants, noncompliance with which could have a direct and material effect on 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 an instance of noncompliance that is required to be reported under *Government Auditing Standards*, which is described in the accompanying schedule of findings as 1999-00517-001. We also noted certain immaterial instances of noncompliance that we have reported to management of the Library in a separate letter dated June 7, 2000.

**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 a certain matter involving the internal control over financial reporting and its operation that we consider to be a reportable condition. 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. The reportable condition is described in the accompanying schedule of findings as item 1999-00517-002.

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, we do not believe the reportable condition described above is a material weakness. We also noted 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 June 7, 2000.

This report is intended for the information and use of management and the Board of Trustees, and is not intended to be and should not be used by anyone other than these specified parties.

A handwritten signature in black ink, appearing to read "Jim Petro", with a stylized flourish at the end.

**JIM PETRO**  
Auditor of State

June 7, 2000

**BUCYRUS PUBLIC LIBRARY  
CRAWFORD COUNTY**

**SCHEDULE OF FINDINGS  
DECEMBER 31, 1999 AND 1998**

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

<b>FINDING NUMBER</b>	<b>1999-00517-001</b>
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**Certification by Fiscal Officer**

Ohio Admin. Code Section 117-4-14 requires that each board of library trustees shall execute a purchase order when offering to buy goods or services. The amount of each purchase order shall be encumbered as set forth in rule 117-4-07 of the Admin. Code before it is issued.

The Library expended funds without encumbering when offering to buy goods or services in 40% of expenditure transactions tested in 1999 and 1998. Failure to encumber expenditures at the time of the order or contract may result in expenditures exceeding appropriations.

We recommend the Clerk/Treasurer attempt to stay within the requirements of the above noted code section.

<b>FINDING NUMBER</b>	<b>1999-00517-002</b>
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**Approval of Expenditures**

The Library's small size does not allow an adequate segregation of duties. Also, the Library has experienced turnover in the Clerk/Treasurer position. Since the Clerk/Treasurer is responsible for writing checks, recording them to the accounting system and reconciling accounts, and since the individual is new to this position, it is important that expenditures be approved prior to their issuance.

The Board of Trustees approved all expenditure transactions after payment had been made. Accountability and control over the proper purpose of expenditures is compromised when approval is made subsequent to payment.

We recommend the Board of Trustees approve all expenditures prior to payment to ensure that funds are being expended for a proper public purpose. This recommendation was made in the prior audit.





STATE OF OHIO  
OFFICE OF THE AUDITOR

JIM PETRO, AUDITOR OF STATE

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**BUCYRUS PUBLIC LIBRARY**

**CRAWFORD 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  
AUGUST 29, 2000**