



Mary Taylor, CPA
Auditor of State

**NELSONVILLE PUBLIC LIBRARY
ATHENS COUNTY**

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Mary Taylor, CPA
Auditor of State

Nelsonville Public Library
Athens County
95 W. Washington Street
Nelsonville, Ohio 45764

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.

Mary Taylor

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August 18, 2009

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Mary Taylor, CPA

Auditor of State

INDEPENDENT ACCOUNTANTS' REPORT

Nelsonville Public Library
Athens County
95 W. Washington Street
Nelsonville, Ohio 45764

To the Board of Trustees:

We have audited the accompanying financial statements of the Nelsonville Public Library, Athens County, Ohio (the Library), as of and for the years ended December 31, 2008 and 2007. 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's financial transactions were processed using 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 conduct the audit of 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 Section 117.101 requires the Auditor of State to provide UAN services, and Ohio Revised Code Sections 117.11(B) and 115.56 mandate the Auditor of State to audit Ohio governments. We believe our audit provides a reasonable basis for our opinions.

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 requires 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.

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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, 2008 and 2007 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, 2008 and 2007, 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 and reserves for encumbrances of Nelsonville Public Library, Athens County, as of December 31, 2008 and 2007, and its combined cash receipts and disbursements for the years then ended on the accounting basis Note 1 describes.

During 2007, the Library changed its financial statement presentation method to conform to presentation methods the Auditor of State prescribes or permits.

The Library has not presented Management's Discussion and Analysis, which accounting principles generally accepted in the United States of America has determined is necessary to supplement, although not required to be part of, the financial statements.

In accordance with *Government Auditing Standards*, we have also issued our report dated August 18, 2009, 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.



Mary Taylor, CPA
Auditor of State

August 18, 2009

**NELSONVILLE PUBLIC LIBRARY
ATHENS COUNTY**

**COMBINED STATEMENT OF CASH RECEIPTS, CASH DISBURSEMENTS, AND
CHANGES IN FUND CASH BALANCES
ALL GOVERNMENTAL FUND TYPES
FOR THE YEAR ENDED DECEMBER 31, 2008**

	<u>Governmental Fund Types</u>			Totals (Memorandum Only)
	<u>General</u>	<u>Special Revenue</u>	<u>Capital Projects</u>	
Cash Receipts:				
Library and Local Government Support	\$ 2,173,305		\$	\$ 2,173,305
Intergovernmental		\$ 12,554		12,554
Patron Fines and Fees	37,348			37,348
Contributions, Gifts and Donations	28,686	1,320		30,006
Earnings on Investments	5,745			5,745
Miscellaneous	25,264		361,863	387,127
Total Cash Receipts	<u>2,270,348</u>	<u>13,874</u>	<u>361,863</u>	<u>2,646,085</u>
Cash Disbursements:				
Current:				
Salaries	1,258,375			1,258,375
Employee Fringe Benefits	387,929			387,929
Purchased and Contractual Services	240,914	2,865		243,779
Library Materials and Information	197,983	10,620		208,603
Supplies	36,267	1,271		37,538
Other	10,692			10,692
Capital Outlay	31,324		172,414	203,738
Total Cash Disbursements	<u>2,163,484</u>	<u>14,756</u>	<u>172,414</u>	<u>2,350,654</u>
Total Cash Receipts Over/(Under) Cash Disbursements	<u>106,864</u>	<u>(882)</u>	<u>189,449</u>	<u>295,431</u>
Fund Cash Balances, January 1	<u>124,020</u>	<u>8,764</u>	<u>7,393</u>	<u>140,177</u>
Fund Cash Balances, December 31	<u>\$ 230,884</u>	<u>\$ 7,882</u>	<u>\$ 196,842</u>	<u>\$ 435,608</u>
Reserve for Encumbrances, December 31	<u>\$ 17,025</u>	<u>\$ 3,080</u>	<u>\$ 50,121</u>	<u>\$ 70,226</u>

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

**NELSONVILLE PUBLIC LIBRARY
ATHENS COUNTY**

**COMBINED STATEMENT OF CASH RECEIPTS, CASH DISBURSEMENTS, AND
CHANGES IN FUND CASH BALANCES
ALL GOVERNMENTAL FUND TYPES
FOR THE YEAR ENDED DECEMBER 31, 2007**

	<u>Governmental Fund Types</u>			Totals (Memorandum Only)
	<u>General</u>	<u>Special Revenue</u>	<u>Capital Projects</u>	
Cash Receipts:				
Library and Local Government Support	\$ 2,208,956		\$	\$ 2,208,956
Intergovernmental		\$ 12,364		12,364
Patron Fines and Fees	34,107			34,107
Contributions, Gifts and Donations	6,871	400		7,271
Earnings on Investments	4,793			4,793
Miscellaneous	32,753			32,753
Total Cash Receipts	<u>2,287,480</u>	<u>12,764</u>	<u>0</u>	<u>2,300,244</u>
Cash Disbursements:				
Current:				
Salaries	1,248,444			1,248,444
Employee Fringe Benefits	409,559			409,559
Purchased and Contractual Services	273,487	7,000		280,487
Library Materials and Information	292,123			292,123
Supplies	53,165			53,165
Other	10,946			10,946
Capital Outlay	193,453		15,980	209,433
Total Cash Disbursements	<u>2,481,177</u>	<u>7,000</u>	<u>15,980</u>	<u>2,504,157</u>
Total Cash Receipts Over/(Under) Cash Disbursements	<u>(193,697)</u>	<u>5,764</u>	<u>(15,980)</u>	<u>(203,913)</u>
Fund Cash Balances, January 1 (As Restated)	<u>317,717</u>	<u>3,000</u>	<u>23,373</u>	<u>344,090</u>
Fund Cash Balances, December 31	<u>\$ 124,020</u>	<u>\$ 8,764</u>	<u>\$ 7,393</u>	<u>\$ 140,177</u>

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

**NELSONVILLE PUBLIC LIBRARY
ATHENS COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2008 AND 2007**

1. Summary of Significant Accounting Policies

A. Description of the Entity

The Nelsonville Public Library (the Library) was organized as a school district public library in 1935 under the laws of the State of Ohio. The Library has its own Board of Trustees of seven members who are appointed by the Nelsonville York Board of Education. Appointments are for seven-year terms and members serve without compensation. Under Ohio statutes, the Library is a body politic and corporate capable of suing and being sued, contracting, acquiring, holding, possessing, and disposing of real property, and of exercising such other powers and privileges conferred upon it by law. The Library also determines and operates under its own budget. Control and management of the Library is governed by sections 3375.33 to 3375.39 of the Ohio Revised Code with the administration of the day-to-day operations of the Library being the responsibility of the Director and financial accountability being solely that of the Fiscal Officer.

The Library is fiscally independent of the Board of Education, although the Board of Education serves in a ministerial capacity as the taxing authority for the Library. The determination to request approval of a tax levy, the role and purpose(s) of the levy, are discretionary decisions made solely by the Board of Library Trustees. Once those decisions are made, the Board of Education must put the levy on the ballot. There is no potential for the Library to provide a financial benefit to or impose a financial burden on the Board of Education.

Under the provisions of Statement No. 14 of the Governmental Accounting Standards Board, "The Financial Reporting Entity," the Library is considered to be a related organization of the Nelsonville York School District.

The Friends of the Athens Public Library, Inc. is a not-for-profit organization with a self-appointing board and a mission of fostering interaction between the Athens branch of the Nelsonville Public Library and the Athens community. The Library is not financially accountable for the organization, nor does the Library approve the budget or the issuance of debt of the organization. This organization is a legally separate, tax-exempt entity whose resources benefit the Library, but the resources are not directly accessible to the Library and are not significant in amount to the Library. Therefore, this organization has been excluded from the reporting entity of the Library.

A jointly governed organization is a regional government or other multi-governmental arrangement that is governed by representatives from each of the governments that create the organization, but that is not a joint venture because the participants do not retain an ongoing financial interest or responsibility. The Library participates in one jointly governed organization, the Southeastern Regional Library System (SERLS) with offices in Wellston, Ohio. The Library currently is a dues-paying member of the organization.

The Library's management believes these financial statements present all activities for which the Library is financially accountable.

**NELSONVILLE PUBLIC LIBRARY
ATHENS COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2008 AND 2007
(Continued)**

1. Summary of Significant Accounting Policies (Continued)

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

The Library deposits funds in an interest-bearing checking account.

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 private-purpose trusts or for capital projects) that are restricted to expenditure for specific purposes. The Library had the following significant Special Revenue Funds:

Maureen Hayes Fund – This fund accounts for funds received from the 2007 Maureen Hayes Award from the American Library Association.

Early Literacy Fund – This fund accounts for funds received from the Osteopathic Heritage Foundations, whose use is restricted to a particular purpose.

3. Capital Project Funds

These funds account 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 Funds:

Building Fund - This fund was established for monies set aside by the Board of Trustees specifically for major capital improvements.

**NELSONVILLE PUBLIC LIBRARY
ATHENS COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2008 AND 2007
(Continued)**

1. Summary of Significant Accounting Policies (Continued)

D. Fund Accounting (Continued)

3. Capital Project Funds (Continued)

Permanent Improvement - This fund was established to account for fire proceeds and reconstruction of the Well's Library.

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 2008 and 2007 budgetary activity appears in Note 4.

F. 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.

G. 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. Restatement of Beginning Balances

The January 1, 2007, balances were restated due to voided checks from the prior year as follows:

Fund Type	12/31/2006 Balance	Amount	Restated 1/1/2007 Balance
General	\$ 317,516	\$ 201	\$ 317,717

3. Equity in Pooled Deposits

The Library maintains a deposit 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:

	2008	2007
Demand deposits	\$ 435,608	\$ 140,177

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

**NELSONVILLE PUBLIC LIBRARY
ATHENS COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2008 AND 2007
(Continued)**

4. Budgetary Activity

Budgetary activity for the years ending December 31, 2008 and 2007 follows:

2008 Budgeted vs. Actual Receipts			
Fund Type	Budgeted Receipts	Actual Receipts	Variance
General	\$ 2,277,589	\$ 2,270,348	\$ (7,241)
Special Revenue	13,854	13,874	20
Capital Projects	217,920	361,863	143,943
Total	\$ 2,509,363	\$ 2,646,085	\$ 136,722

2008 Budgeted vs. Actual Budgetary Basis Expenditures			
Fund Type	Appropriation Authority	Budgetary Expenditures	Variance
General	\$ 2,363,766	\$ 2,180,509	\$ 183,257
Special Revenue	22,618	17,836	4,782
Capital Projects	225,313	222,535	2,778
Total	\$ 2,611,697	\$ 2,420,880	\$ 190,817

2007 Budgeted vs. Actual Receipts			
Fund Type	Budgeted Receipts	Actual Receipts	Variance
General	\$ 1,966,366	\$ 2,287,480	\$ 321,114
Special Revenue	12,364	12,764	400
Total	\$ 1,978,730	\$ 2,300,244	\$ 321,514

2007 Budgeted vs. Actual Budgetary Basis Expenditures			
Fund Type	Appropriation Authority	Budgetary Expenditures	Variance
General	\$ 2,284,083	\$ 2,481,177	\$ (197,094)
Special Revenue	15,364	7,000	8,364
Capital Projects	23,373	15,980	7,393
Total	\$ 2,322,820	\$ 2,504,157	\$ (181,337)

Contrary to Ohio Admin. Code Section 117-8-02, expenditures exceeded appropriations in the General Fund by \$197,094 at December 31, 2007.

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 State allocates LLGSF 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.

**NELSONVILLE PUBLIC LIBRARY
ATHENS COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2008 AND 2007
(Continued)**

5. Grants-In-Aid and Tax Receipts (Continued)

The Budget Commission cannot reduce its allocation of these funds to the Library based on of any additional revenues the Library receives.

6. Retirement Systems

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 2008 and 2007, OPERS members contributed 10% and 9.5%, respectively, of their gross salaries and the Library contributed an amount equaling 14% and 13.85%, respectively, of participants' gross salaries. The Library has paid all contributions required through December 31, 2008.

7. Risk Management

The Library is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; injuries to employees; and natural disasters. During 2007, the Library contracted with several companies for various types of insurance coverage as follows:

<u>Company</u>	<u>Type of Coverage</u>	<u>Coverage</u>
State Automobile	Commercial	
	Property	\$9,182,930.00
	General Liability	\$4,000,000.00
	Commercial Crime	\$27,000.00
	Inland Marine	\$10,000.00
	Vehicle	\$2,000,000.00
Arch Specialty Insurance	Library Officials	\$1,000,000.00
	Cincinnati Insurance	
	Fidelity and	
	Deposit	\$20,000.00

Settled claims have not exceeded coverage in any of the last three years and there was no significant reduction in coverage from the prior year.

The Library pays the State Workers' Compensation System a premium based on a rate per \$100 of salaries. This rate is calculated based on accident history and administrative costs. The System administers and pays all claims.

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Mary Taylor, CPA

Auditor of State

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

Nelsonville Public Library
Athens County
95 W. Washington Street
Nelsonville, Ohio 45764

To the Board of Trustees:

We have audited the financial statements of the Nelsonville Public Library, Athens County, Ohio (the Library), as of and for the year ended December 31, 2008 and 2007, and have issued our report thereon dated August 18, 2009, 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. We also noted the Library uses the Auditor of State's Uniform Accounting Network (UAN) to process its financial transactions. *Government Auditing Standards* considers this service to impair the Auditor of State's independence to audit the Library. However, *Government Auditing Standards* permits the Auditor of State to audit and opine on this entity, because Ohio Revised Code Section 117.101 requires the Auditor of State to provide UAN services, and Ohio Revised Code Sections 117.11(B) and 115.56 mandate 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 expressing our opinion on the financial statements, but not to opine 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.

Our consideration of internal control over financial reporting was for the limited purpose described in the preceding paragraph and would not necessarily identify all deficiencies in internal control over financial reporting that might be significant deficiencies or material weaknesses. However, as discussed below, we identified a certain deficiency in internal control over financial reporting that we consider a significant deficiency.

A control deficiency exists when the design or operation of a control does not allow management or employees, in performing their assigned functions, to prevent or detect misstatements on a timely basis. A significant deficiency is a control deficiency, or combination of control deficiencies, that adversely affects the Library's ability to initiate, authorize, record, process, or report financial data reliably in accordance with its applicable accounting basis, such that there is more than a remote likelihood that the Library's internal control will not prevent or detect a more-than-inconsequential financial statement misstatement.

We consider finding 2008-002 described in the accompanying Schedule of Findings to be a significant deficiency in internal control over financial reporting.

A material weakness is a significant deficiency, or combination of significant deficiencies resulting in more than a remote likelihood that the Library's internal control will not prevent or detect a material financial statement misstatement.

Our consideration of the internal control over financial reporting was for the limited purpose described in the first paragraph of this section and would not necessarily identify all deficiencies in the internal control that might be significant deficiencies and accordingly, would not necessarily disclose all significant deficiencies that are also material weaknesses. We believe finding number 2008-002 is also a material weakness.

We noted certain matters that we reported to the Library's management in a separate letter dated August 18, 2009.

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 an instance of noncompliance or other matters we must report under *Government Auditing Standards* which is described in the accompanying Schedule of Findings as item 2008-001.

We also noted certain noncompliance or other matter that we reported to the Library's management in a separate letter dated August 18, 2009.

The Library's responses to the findings identified in our audit are described in the accompanying Schedule of Findings. We did not audit the Library's responses and, accordingly, we express no opinion on them.

We intend this report solely for the information and use of management and the Board of Trustees. We intend it for no one other than these specified parties.



Mary Taylor, CPA
Auditor of State

August 18, 2009

**NELSONVILLE PUBLIC LIBRARY
ATHENS COUNTY**

**SCHEDULE OF FINDINGS
DECEMBER 31, 2008 AND 2007**

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

FINDING NUMBER 2008-001

Noncompliance Citation – Ohio Admin. Code Section 117-8-02

Ohio Admin. Code Section 117-8-02 states that library's legislative body shall adopt appropriation measures. These measures establish the legal level of control.

The legal level of control is the level (e.g., fund, program, or function, department, object level) at which spending in excess of budgeted amounts would be a violation of law. This is established by the level at which the legislative body appropriates.

At December 31, 2007, General Fund expenditures exceeded appropriations by \$197,094.

We recommend the Fiscal Officer monitor appropriation levels throughout the year and when it becomes apparent actual expenditures may exceed appropriations, request the Board of Trustees to approve increased appropriations and amend estimated resources if necessary.

Officials' Response: The Fiscal Officer is advised to monitor appropriation levels throughout the year and request the Board of Trustees to approve increased appropriations for expenditures as needed and amend estimated resources if necessary for such increased appropriations. In 2007, there were two fiscal officers and the conversion from Governmental Systems to UAN accounting programs that could explain the General Fund expenditures exceeding the appropriations.

FINDING NUMBER 2008-002

Material Weakness

The Fiscal Officer should ensure budgetary information is accurately record budgetary information in the accounting system.

At December 31, 2007 and December 31, 2008, budgetary amounts posted to the system did not agree to the amended amounts made throughout the year as follows:

**NELSONVILLE PUBLIC LIBRARY
ATHENS COUNTY**

**SCHEDULE OF FINDINGS
DECEMBER 31, 2008 AND 2007
(Continued)**

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

FINDING NUMBER 2008-002 (Continued)

Material Weakness (Continued)

	Ending Approved Budget	Amount Per system	Variance
2007			
Revenues:			
General	\$ 1,966,366	\$ 2,260,456	\$ 294,090
Special Revenue	12,364	12,764	400
Expenditures:			
General	2,284,083	2,604,072	319,989
Special Revenue	15,364	15,764	400
2008			
Revenues:			
General	\$ 2,277,589	\$ 2,232,407	\$ (45,182)
Special Revenue	13,854	22,618	8,764
Capital Projects	0	7,393	7,393
CP - Perm Improv	217,920	361,863	143,943
Expenditures:			
General	2,363,766	2,367,223	3,457

This caused the Library to spend more than was available in 2007 in the General Fund. General Fund expenditures exceeded appropriations by \$197,094.

We recommend the Fiscal Officer accurately record budgetary information in the accounting system.

Officials' Response: The Fiscal Officer is advised to accurately record budgetary information in the accounting system. Again the conversion from Governmental Systems to UAN and having two fiscal officers responsible for the accounting could explain the budgetary information not being accurately recorded.



Mary Taylor, CPA
Auditor of State

NELSONVILLE PUBLIC LIBRARY

ATHENS 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
SEPTEMBER 17, 2009**