



**WESTERVILLE SCHOOL DISTRICT LIBRARY
FRANKLIN COUNTY**

REGULAR AUDIT

FOR THE YEARS ENDED DECEMBER 31, 2008-2007



Mary Taylor, CPA
Auditor of State

**WESTERVILLE SCHOOL DISTRICT LIBRARY
FRANKLIN COUNTY**

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Mary Taylor, CPA
Auditor of State

Westerville School District Library
Franklin County
126 South State Street
Westerville, Ohio 43081

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 Library 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

Mary Taylor, CPA
Auditor of State

May 30, 2009

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Mary Taylor, CPA

Auditor of State

INDEPENDENT ACCOUNTANTS' REPORT

Westerville School District Library
Franklin County
126 South State Street
Westerville, Ohio 430181

To the Board of Trustees:

We have audited the accompanying financial statements of Westerville School District Library, Franklin 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. 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 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.

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 or 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 the Westerville School District Library, Franklin County, Ohio, 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.

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 May 30, 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

May 30, 2009

**WESTERVILLE SCHOOL DISTRICT LIBRARY
FRANKLIN 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>All Fund Types</u> | | Totals (Memorandum Only) |
|---|-------------------------|--------------------------------------|---|
| | <u>General</u> | <u>Capital Projects Fund</u> | |
| Cash Receipts: | | | |
| Property and Other Local Taxes | \$ 1,539,923 | \$ - | \$ 1,539,923 |
| Intergovernmental | 436,497 | - | 436,497 |
| Library and Local Government Support | 3,157,579 | - | 3,157,579 |
| Patron Fines and Fees | 173,398 | - | 173,398 |
| Services Provided to Other Entities | 18,000 | - | 18,000 |
| Contributions, Gifts and Donations | 31,532 | - | 31,532 |
| Earnings on Investments | 12,140 | 21,955 | 34,095 |
| Miscellaneous | 62,068 | - | 62,068 |
| | <u>5,431,137</u> | <u>21,955</u> | <u>5,453,092</u> |
| Total Cash Receipts | | | |
| Cash Disbursements: | | | |
| Current: | | | |
| Salaries | 2,238,502 | - | 2,238,502 |
| Employee Fringe Benefits | 881,509 | - | 881,509 |
| Purchased and Contractual Services | 910,219 | - | 910,219 |
| Library Materials and Information | 724,020 | - | 724,020 |
| Supplies | 129,992 | - | 129,992 |
| Other | 17,775 | - | 17,775 |
| Capital Outlay | 132,290 | - | 132,290 |
| Debt Service: | | | |
| Redemption of Principal | 500,000 | - | 500,000 |
| Interest and Other Fiscal Charges | 45,775 | - | 45,775 |
| | <u>5,580,082</u> | <u>-</u> | <u>5,580,082</u> |
| Total Cash Disbursements | | | |
| Total Receipts Over/(Under) Disbursements | <u>(148,945)</u> | <u>21,955</u> | <u>(126,990)</u> |
| Other Financing Receipts / (Disbursements): | | | |
| Transfers-In | 82,440 | - | 82,440 |
| Transfers-Out | - | (82,440) | (82,440) |
| | <u>82,440</u> | <u>(82,440)</u> | <u>-</u> |
| Total Other Financing Receipts / (Disbursements) | | | |
| Excess of Cash Receipts and Other Financing Receipts (Under) Cash Disbursements and Other Financing Disbursements | (66,505) | (60,485) | (126,990) |
| Fund Cash Balances, January 1 | <u>80,828</u> | <u>771,103</u> | <u>851,931</u> |
| Fund Cash Balances, December 31 | <u>\$ 14,323</u> | <u>\$ 710,618</u> | <u>\$ 724,941</u> |
| Reserve for Encumbrances, December 31 | <u>\$ 11,552</u> | <u>\$ -</u> | <u>\$ 11,552</u> |

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

**WESTERVILLE SCHOOL DISTRICT LIBRARY
FRANKLIN 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>All Fund Types</u> | | <u>Totals (Memorandum Only)</u> |
|--|-------------------------|--------------------------------------|---|
| | <u>General</u> | <u>Capital Projects Fund</u> | |
| Cash Receipts: | | | |
| Property and Other Local Taxes | \$ 1,304,772 | \$ - | \$ 1,304,772 |
| Intergovernmental | 295,109 | - | 295,109 |
| Library and Local Government Support | 3,217,674 | - | 3,217,674 |
| Patron Fines and Fees | 164,110 | - | 164,110 |
| Contributions, Gifts and Donations | 44,150 | - | 44,150 |
| Earnings on Investments | 32,399 | 49,833 | 82,232 |
| Miscellaneous | 60,892 | - | 60,892 |
| Total Cash Receipts | <u>5,119,106</u> | <u>49,833</u> | <u>5,168,939</u> |
| Cash Disbursements: | | | |
| Current: | | | |
| Salaries | 2,125,108 | - | 2,125,108 |
| Employee Fringe Benefits | 784,274 | - | 784,274 |
| Purchased and Contractual Services | 896,099 | - | 896,099 |
| Library Materials and Information | 699,522 | - | 699,522 |
| Supplies | 137,283 | - | 137,283 |
| Other | 16,797 | - | 16,797 |
| Capital Outlay | 64,693 | - | 64,693 |
| Debt Service: | | | |
| Redemption of Principal | 485,000 | - | 485,000 |
| Interest and Other Fiscal Charges | 56,930 | - | 56,930 |
| Total Cash Disbursements | <u>5,265,706</u> | <u>-</u> | <u>5,265,706</u> |
| Total Receipts Over/(Under) Disbursements | <u>(146,600)</u> | <u>49,833</u> | <u>(96,767)</u> |
| Other Financing Receipts / (Disbursements): | | | |
| Transfers-In | 214,901 | - | 214,901 |
| Transfers-Out | - | (214,901) | (214,901) |
| Total Other Financing Receipts / (Disbursements) | <u>214,901</u> | <u>(214,901)</u> | <u>-</u> |
| Excess of Cash Receipts and Other Financing Receipts Over/(Under) Cash Disbursements and Other Financing Disbursements | 68,301 | (165,068) | (96,767) |
| Fund Cash Balances, January 1 | 12,527 | 936,171 | 948,698 |
| Fund Cash Balances, December 31 | <u>\$ 80,828</u> | <u>\$ 771,103</u> | <u>\$ 851,931</u> |
| Reserve for Encumbrances, December 31 | <u>28,849</u> | <u>-</u> | <u>28,849</u> |

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

**WESTERVILLE SCHOOL DISTRICT LIBRARY
FRANKLIN COUNTY**

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

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 Westerville School District Library, Franklin County, Ohio (the Library) as a body corporate and politic. The Westerville City School District Board of Education appoints 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.

The Library certificate of deposit is valued 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. 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 fund:

**WESTERVILLE SCHOOL DISTRICT LIBRARY
FRANKLIN COUNTY**

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

1. Summary of Significant Accounting Policies (Continued)

D. Fund Accounting (Continued)

2. Capital Project Funds (Continued)

Building Fund: This fund contains money from the sale of bonds to pay off the construction of an approximately 10,000 square foot two story expansion of the facilities of the Library, including the furnishing and equipping of such expansion. This project is being used for youth services, a teen center, media department, administrative offices and for related operations and services provided by the 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 object level of control.

A summary of 2008 and 2007 budgetary activity appears in Note 3.

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. 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 at December 31 was as follows:

| | 2008 | 2007 |
|-------------------------|-----------|----------|
| Demand deposits | \$124,941 | \$80,891 |
| Certificates of deposit | 600,000 | 771,040 |
| Total deposits | 724,941 | 851,931 |

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

**WESTERVILLE SCHOOL DISTRICT LIBRARY
FRANKLIN COUNTY**

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

3. 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 | \$5,675,261 | \$5,513,577 | (\$161,684) |
| Capital Projects | 1,036,109 | 21,955 | (1,014,154) |
| Total | \$6,711,370 | \$5,535,532 | (\$1,175,838) |

| 2008 Budgeted vs. Actual Budgetary Basis Expenditures | | | |
|---|----------------------------|---------------------------|-----------|
| Fund Type | Appropriation Authority | Budgetary Expenditures | Variance |
| General | \$5,685,086 | \$5,591,634 | \$93,452 |
| Capital Projects | 704,643 | 82,440 | 622,203 |
| Total | \$6,389,729 | \$5,674,074 | \$715,655 |

| 2007 Budgeted vs. Actual Receipts | | | |
|-----------------------------------|----------------------|--------------------|---------------|
| Fund Type | Budgeted Receipts | Actual Receipts | Variance |
| General | \$5,740,137 | \$5,334,007 | (\$406,130) |
| Capital Projects | 1,018,676 | 49,833 | (968,843) |
| Total | \$6,758,813 | \$5,383,840 | (\$1,374,973) |

| 2007 Budgeted vs. Actual Budgetary Basis Expenditures | | | |
|---|----------------------------|---------------------------|-----------|
| Fund Type | Appropriation Authority | Budgetary Expenditures | Variance |
| General | \$5,334,022 | \$5,294,555 | \$39,467 |
| Capital Projects | 936,109 | 214,901 | 721,208 |
| Total | \$6,270,131 | \$5,509,456 | \$760,675 |

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

**WESTERVILLE SCHOOL DISTRICT LIBRARY
FRANKLIN COUNTY**

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

4. Grants-In-Aid And Tax Receipts (Continued)

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.

5. Debt

Debt outstanding at December 31, 2008 was as follows:

| | Principal | Interest Rate |
|---------------------------------|-------------|---------------|
| LLGS Revenue Anticipation Notes | \$1,040,000 | 1.15%-3.25% |
| Total | \$1,040,000 | |

The Debt payments will be made of the General Fund. The proceeds of this debt issuance were used in the renovation and construction of the Library annex.

Amortization of the above debt, including interest, is scheduled as follows:

| | LLGS Revenue Anticipation Notes |
|--------------------------|--|
| Year ending December 31: | |
| 2009 | 542,525 |
| 2010 | 547,225 |
| Total | \$1,089,750 |

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

Commercial Insurance

The Library has obtained commercial insurance for the following risks:

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



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*

Westerville School District Library
Franklin County
126 South State Street
Westerville, Ohio 43081

To the Library Board of Trustees:

We have audited the financial statements of the Westerville School District Library, Franklin County, Ohio (the Library) as of and for the years ended December 31, 2008 and 2007, and have issued our report thereon dated May 30, 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 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 Government'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 Government's internal control will not prevent or detect a more-than-inconsequential financial statement misstatement.

We consider finding 2008-001 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 the significant deficiency described above is not a material weakness.

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*.

The Library's response to the finding identified in our audit is described in the accompanying schedule of findings. We did not audit the Library's response and, accordingly, we express no opinion on it.

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



Mary Taylor, CPA
Auditor of State

May 30, 2009

**WESTERVILLE SCHOOL DISTRICT LIBRARY
FRANKLIN 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

Significant Deficiency- Financial Reporting

The Library's financial reporting is the responsibility of the Business Manager and the Board of Trustees and is essential to ensure the information provided to the readers of the financial statements is complete and accurate.

There were four audit reclassification entries that were required to be posted to the financial statements in order for financial statement amounts to be fairly presented. The remaining four reclassifications were to properly account for intergovernmental revenues in the general fund for \$436,497 in 2008 and \$295,109 in 2007 that were posted to the tax line item.

We recommend the Library implement appropriate internal control procedures that will reduce the need of audit reclassifications in the future. This should include the Board of Trustees monitoring financial statements for proper revenue classification and fund balances to ensure proper financial reporting.

Officials' Response:

The Library has set up proper accounts to report this starting in 2009.

**WESTERVILLE SCHOOL DISTRICT LIBRARY
FRANKLIN COUNTY**

**SCHEDULE OF PRIOR AUDIT FINDINGS
DECEMBER 31, 2008 and 2007**

| Finding Number | Finding Summary | Fully Corrected? | Not Corrected, Partially Corrected; Significantly Different Corrective Action Taken; or Finding No Longer Valid; <i>Explain</i> |
|----------------|---------------------|------------------|--|
| 2006-001 | LLGSF Notes | YES | |
| 2006-002 | Appropriations | YES | |
| 2006-003 | Financial Reporting | NO | Re-issued for reclassifications |



Mary Taylor, CPA
Auditor of State

WESTERVILLE SCHOOL DISTRICT LIBRARY
FRANKLIN 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 15, 2009