



Dave Yost • Auditor of State

NELSONVILLE PUBLIC LIBRARY
ATHENS COUNTY

TABLE OF CONTENTS

TITLE	PAGE
Cover Letter	1
Independent Accountants' Report.....	3
Combined Statement of Cash Receipts, Cash Disbursements, and Changes in Fund Cash Balances - All Governmental Fund Types - For the Year Ended December 31, 2010.....	5
Combined Statement of Cash Receipts, Cash Disbursements, and Changes in Fund Cash Balances - All Governmental Fund Types - For the Year Ended December 31, 2009.....	6
Notes to the Financial Statements	7
Independent Accountants' Report on Internal Control Over Financial Reporting and on Compliance and Other Matters Required by <i>Government Auditing Standards</i>	13
Schedule of Findings	15
Schedule of Prior Audit Findings	17

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Dave Yost • 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.

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Dave Yost
Auditor of State

May 11, 2011

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Dave Yost • 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, 2010 and 2009. These financial statements are the responsibility of the Library's management. Our responsibility is to express an opinion on these financial statements based on our audit.

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in the Comptroller General of the United States' *Government Auditing Standards*. Those standards require that we plan and perform the audit to reasonably assure whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. The Library processes its financial transactions with the Auditor of State's Uniform Accounting Network (UAN). *Government Auditing Standards* considers this service to impair the independence of the Auditor of State to audit the Library because the Auditor of State designed, developed, implemented, and as requested, operates UAN. However, *Government Auditing Standards* permits the Auditor of State to audit and opine on this entity, because Ohio Revised Code § 117.101 requires the Auditor of State to provide UAN services, and Ohio Revised Code § 117.11(A) mandates the Auditor of State to audit Ohio governments. We 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, 2010 and 2009 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, 2010 and 2009, 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 Nelsonville Public Library, Athens County, Ohio, as of December 31, 2010 and 2009, 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 11, 2011, 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.

A handwritten signature in black ink that reads "Dave Yost". The signature is written in a cursive style with a large, looping "D" and "Y".

Dave Yost
Auditor of State

May 11, 2011

**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, 2010**

	<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	\$ 1,678,299	\$	\$	\$ 1,678,299
Intergovernmental	2,241	1,350		3,591
Patron Fines and Fees	29,807			29,807
Contributions, Gifts and Donations	17,899	1,000		18,899
Earnings on Investments	3,036			3,036
Miscellaneous	8,743		42,091	50,834
	<u>1,740,025</u>	<u>2,350</u>	<u>42,091</u>	<u>1,784,466</u>
Total Cash Receipts				
Cash Disbursements:				
Current:				
Salaries	863,474			863,474
Employee Fringe Benefits	232,837			232,837
Purchased and Contractual Services	217,073			217,073
Library Materials and Information	157,616	3,063		160,679
Supplies	41,813			41,813
Other	6,868			6,868
Capital Outlay	27,299		61,353	88,652
	<u>1,546,980</u>	<u>3,063</u>	<u>61,353</u>	<u>1,611,396</u>
Total Cash Disbursements				
Total Cash Receipts Over/(Under) Cash Disbursements	193,045	(713)	(19,262)	173,070
Fund Cash Balances, January 1	<u>356,734</u>	<u>2,063</u>	<u>170,735</u>	<u>529,532</u>
Fund Cash Balances, December 31	<u>\$ 549,779</u>	<u>\$ 1,350</u>	<u>\$ 151,473</u>	<u>\$ 702,602</u>
Reserve for Encumbrances, December 31	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 30,826</u>	<u>\$ 30,826</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, 2009**

	<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	\$1,786,417	\$	\$	\$1,786,417
Intergovernmental	2,948	4,669		7,617
Patron Fines and Fees	35,251			35,251
Contributions, Gifts and Donations	49,898			49,898
Earnings on Investments	3,530			3,530
Miscellaneous	19,275		360,277	379,552
Total Cash Receipts	<u>1,897,319</u>	<u>4,669</u>	<u>360,277</u>	<u>2,262,265</u>
Cash Disbursements:				
Current:				
Salaries	1,038,718			1,038,718
Employee Fringe Benefits	295,291			295,291
Purchased and Contractual Services	207,511	2,735		210,246
Library Materials and Information	141,266	7,688		148,954
Supplies	24,946	100		25,046
Other	6,613			6,613
Capital Outlay	61,128		386,384	447,512
Total Cash Disbursements	<u>1,775,473</u>	<u>10,523</u>	<u>386,384</u>	<u>2,172,380</u>
Total Cash Receipts Over/(Under) Cash Disbursements	<u>121,846</u>	<u>(5,854)</u>	<u>(26,107)</u>	<u>89,885</u>
Other Financing Receipts / (Disbursements):				
Sale of Fixed Assets	4,000			4,000
Total Other Financing Receipts / (Disbursements)	<u>4,000</u>	<u>0</u>	<u>0</u>	<u>4,000</u>
Excess of Cash Receipts and Other Financing Receipts Over/(Under) Cash Disbursements and Other Financing Disbursements	<u>125,846</u>	<u>(5,854)</u>	<u>(26,107)</u>	<u>93,885</u>
Fund Cash Balances, January 1 (As Restated)	<u>230,888</u>	<u>7,917</u>	<u>196,842</u>	<u>435,647</u>
Fund Cash Balances, December 31	<u>\$ 356,734</u>	<u>\$ 2,063</u>	<u>\$ 170,735</u>	<u>\$ 529,532</u>
Reserve for Encumbrances, December 31	<u>\$ 4,661</u>	<u>\$ 0</u>	<u>\$ 358</u>	<u>\$ 5,019</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, 2010 AND 2009**

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 City School District 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.

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 City 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. As of June 30, 2009, the Library no longer participates as a dues-paying member in the Southeastern Regional Library System (SERLS) with offices in Wellston, Ohio. However, the Library is currently a dues-paying member of the Ohio Library Council (OLC) and a participant in the State Library of Ohio.

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.

**NELSONVILLE PUBLIC LIBRARY
ATHENS COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2010 AND 2009
(Continued)**

1. Summary of Significant Accounting Policies (Continued)

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:

OPLIN Filtering Grant Fund – This fund accounts for funds received from the Ohio Public Library Information Network, whose use is restricted to a particular purpose.

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 Fund:

Capital Projects Fund – This fund was established to account for fire insurance 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 2010 and 2009 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.

**NELSONVILLE PUBLIC LIBRARY
ATHENS COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2010 AND 2009
(Continued)**

1. Summary of Significant Accounting Policies (Continued)

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, 2009, balances were restated due to voided checks from the prior year as follows:

Fund Type	12/31/2008 Balance	Amount	1/1/2009 Balance
General	\$ 230,884	\$ 4	\$ 230,888
Special Revenue	7,882	35	7,917

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 at December 31 was as follows:

	2010	2009
Demand deposits	\$ 702,602	\$ 529,532

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

4. Budgetary Activity

Budgetary activity for the years ending December 31, 2010 and 2009 follows:

2010 Budgeted vs. Actual Receipts			
Fund Type	Budgeted Receipts	Actual Receipts	Variance
General	\$1,703,469	\$1,740,025	\$36,556
Special Revenue	0	2,350	2,350
Capital Projects	7,794	42,091	34,297
Total	\$1,711,263	\$1,784,466	\$73,203

2010 Budgeted vs. Actual Budgetary Basis Expenditures			
Fund Type	Appropriation Authority	Budgetary Expenditures	Variance
General	\$2,055,616	\$1,546,980	\$508,636
Special Revenue	0	3,063	(3,063)
Capital Projects	171,093	92,179	78,914
Total	\$2,226,709	\$1,642,222	\$584,487

**NELSONVILLE PUBLIC LIBRARY
ATHENS COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2010 AND 2009
(Continued)**

4. Budgetary Activity (Continued)

2009 Budgeted vs. Actual Receipts			
Fund Type	Budgeted Receipts	Actual Receipts	Variance
General	\$1,914,400	\$1,901,319	(\$13,081)
Special Revenue	2,716	4,669	1,953
Capital Projects	351,616	360,277	8,661
Total	\$2,268,732	\$2,266,265	(\$2,467)

2009 Budgeted vs. Actual Budgetary Basis Expenditures			
Fund Type	Appropriation Authority	Budgetary Expenditures	Variance
General	\$2,328,959	\$1,780,134	\$548,825
Special Revenue	10,598	10,523	75
Capital Projects	196,843	386,742	(189,899)
Total	\$2,536,400	\$2,177,399	\$359,001

Contrary to Ohio Admin. Code Section 117-8-02, expenditures exceeded appropriations in the Early Literacy Outreach Grant Fund by \$1,110 and in the Filtering Grant Fund by \$1,953 at December 31, 2010 and in the Capital Projects Fund by \$189,899 at December 31, 2009.

5. Grants-in-aid and Tax Receipts

The primary source of revenue for Ohio public libraries is the Public Library Fund (PLF). The State allocates PLF to each county based on the total tax revenue credited to the State's general revenue fund during the preceding month. The County Budget Commission bases the amount for distribution on the needs of such library for the construction of new library buildings, parts of buildings, improvements, operation, maintenance, or other expenses. The County Budget Commission cannot reduce its allocation of these funds to the Library based on of any additional revenues the Library receives.

6. Retirement System

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

The Ohio Revised Code also prescribes contribution rates. For 2010 and 2009, OPERS members contributed 10% of their gross salaries and the Library contributed an amount equaling 14%, of participants' gross salaries. The Library has paid all contributions required through December 31, 2010.

**NELSONVILLE PUBLIC LIBRARY
ATHENS COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2010 AND 2009
(Continued)**

7. Risk Management

Commercial Insurance

The Library has obtained commercial insurance for the following risks:

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

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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 years ended December 31, 2010 and 2009, and have issued our report thereon dated April 26, 2011, 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 processes its financial transactions with the Auditor of State's Uniform Accounting Network (UAN). *Government Auditing Standards* considers this service to impair the independence of the Auditor of State to audit the Library because the Auditor of State designed, developed, implemented, and as requested, operates UAN. However, *Government Auditing Standards* permits the Auditor of State to audit and opine on this entity, because Ohio Revised Code § 117.101 requires the Auditor of State to provide UAN services, and Ohio Revised Code § 117.11(A) mandates the Auditor of State to audit Ohio governments. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in the Comptroller General of the United States' *Government Auditing Standards*.

Internal Control Over Financial Reporting

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

Our consideration of internal control over financial reporting was for the limited purpose described in the preceding paragraph and was not designed to identify all deficiencies in internal control over financial reporting that might be significant deficiencies or material weaknesses. Therefore, we cannot assume that we have identified all deficiencies, significant deficiencies or material weaknesses. However, as described in the accompanying Schedule of Findings, we identified a certain deficiency in internal control over financial reporting that we consider a material weakness.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, when performing their assigned functions, to prevent, or detect and timely correct misstatements. A material weakness is a deficiency, or combination of internal control deficiencies resulting in more than a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and timely corrected. We consider finding 2010-002 in the accompanying Schedule of Findings to be 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 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 2010-001.

We also noted certain matters not requiring inclusion in this report that we reported to the Library's management in a separate letter dated May 11, 2011.

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

A handwritten signature in black ink that reads "Dave Yost". The signature is written in a cursive style with a large, looping "D" and "Y".

Dave Yost
Auditor of State

May 11, 2011

**NELSONVILLE PUBLIC LIBRARY
ATHENS COUNTY**

**SCHEDULE OF FINDINGS
DECEMBER 31, 2010 AND 2009**

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

FINDING NUMBER 2010-001

Noncompliance Citation

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, 2010, expenditures exceeded appropriations by \$1,110 in the Early Literacy Fund and by \$1,935 in the OPLIN Filtering Grant Fund. At December 31, 2009, expenditures exceeded appropriations by \$189,899 in the Capital Projects Fund.

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.

FINDING NUMBER 2010-002

Material Weakness

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

At December 31, 2010 and December 31, 2009, budgetary amounts posted to the system did not agree to the amended amounts made throughout the year as follows:

2010	Ending Approved Budget	Amount Per system	Variance
Revenues:			
General	\$ 1,703,469	\$ 1,745,696	\$ 42,227
Early Literacy	0	1,000	1,000
OPLIN Filtering Grant	0	1,350	1,350
Capital Projects	7,794	42,091	34,297
Expenditures:			
General	2,055,616	2,061,444	5,828
Early Literacy	0	1,110	1,110
OPLIN Filtering Grant	0	1,953	1,953
Capital Projects	171,093	212,826	41,733

**NELSONVILLE PUBLIC LIBRARY
ATHENS COUNTY**

**SCHEDULE OF FINDINGS
DECEMBER 31, 2010 AND 2009
(Continued)**

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

FINDING NUMBER 2010-002 (Continued)

Material Weakness (Continued)

2009	Ending Approved Budget	Amount Per system	Variance
Revenues:			
General	\$ 1,914,400	\$ 1,921,212	\$ 6,812
OPLIN Filtering Grant	2,716	4,669	1,953
Capital Projects	351,616	360,277	8,661
Expenditures:			
General	2,328,959	2,127,925	(201,034)
OPLIN Filtering Grant	2,716	4,669	1,953
Capital Projects	196,843	548,458	351,615

We also found several line items in the General Fund where budgetary amounts posted to the system did not agree to the amended amounts made throughout the year.

The Library spent more than was available in 2009 in the Capital Projects Fund. This may have occurred because the budgetary information in the accounting system was inaccurate. Capital Projects Fund expenditures exceeded appropriations by \$189,899 in 2009. The Library also spent more than was available in 2010 in the Early Literacy Fund and the OPLIN Filtering Grant Fund. This may have occurred because the budgetary information in the accounting system was inaccurate. Early Literacy Fund and OPLIN Filtering Grant Fund expenditures exceeded appropriations by \$1,110 and \$1,935, respectively, in 2010.

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

Officials' Response: The Library chose not to respond to the findings listed above

**NELSONVILLE PUBLIC LIBRARY
ATHENS COUNTY**

**SCHEDULE OF PRIOR AUDIT FINDINGS
DECEMBER 31, 2010 AND 2009**

Finding Number	Finding Summary	Fully Corrected?	Not Corrected, Partially Corrected; Significantly Different Corrective Action Taken; or Finding No Longer Valid; <i>Explain</i>
2008-001	Ohio Admin. Code Section 117-8-02 – Expenditures exceeding appropriations.	No	Not Corrected; Repeated in the current Schedule of Findings as Finding Number 2010-001.
2008-002	Approved budgetary data inaccurately posted Library's Accounting System.	No	Not Corrected; Repeated in the current Schedule of Findings as Finding Number 2010-002.

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Dave Yost • 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
MAY 31, 2011**