

**SHAKER HEIGHTS PUBLIC LIBRARY**

**AUDIT REPORT**

**FOR THE YEARS ENDED DECEMBER 31, 2004 AND 2003**





**Auditor of State  
Betty Montgomery**

Board of Trustees  
Shaker Heights Public Library

We have reviewed the Independent Auditor's Report of the Shaker Heights Public Library, Cuyahoga County, prepared by James G. Zupka, CPA, Inc. for the audit period January 1, 2003 through December 31, 2004. Based upon this review, we have accepted these reports in lieu of the audit required by Section 117.11, Revised Code. The Auditor of State did not audit the accompanying financial statements and, accordingly, we are unable to express, and do not express an opinion on them.

Our review was made in reference to the applicable sections of legislative criteria, as reflected by the Ohio Constitution, and the Revised Code, policies, procedures and guidelines of the Auditor of State, regulations and grant requirements. The Shaker Heights Public Library is responsible for compliance with these laws and regulations.

*Betty Montgomery*

BETTY MONTGOMERY  
Auditor of State

May 31, 2005

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SHAKER HEIGHTS PUBLIC LIBRARY  
CUYAHOGA, OHIO  
AUDIT REPORT  
FOR THE YEARS ENDED DECEMBER 31, 2004 AND 2003

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**JAMES G. ZUPKA, C.P.A., INC.**

*Certified Public Accountants*

*5240 East 98<sup>th</sup> Street*

*Garfield Hts., Ohio 44125*

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Member American Institute of Certified Public Accountants

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Ohio Society of Certified Public Accountants

**INDEPENDENT ACCOUNTANT'S REPORT**

Board of Trustees  
Shaker Heights Public Library  
Cuyahoga County  
16500 Van Aken Boulevard  
Shaker Heights, Ohio 44120

We have audited the accompanying financial statements of the Shaker Heights Public Library, Cuyahoga County, Ohio, (the Library) as of and for the years ended December 31, 2004 and December 31, 2003, as listed in the Table of Contents. 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 *Government Auditing Standards* issued by the Comptroller General of the United States of America. Those standards require that we plan and perform the audits 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 1B, 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 cash and reserves for encumbrances of the Shaker Heights Public Library, Cuyahoga County, Ohio, as of December 31, 2004 and December 31, 2003, and the revenues it received and expenditures it paid for the years then ended on the basis of accounting described in Note 1.

In accordance with *Government Auditing Standards*, we have also issued a report dated March 14, 2005 on our consideration of the Library's internal control over financial reporting and our tests of its compliance with certain provisions of laws and regulations. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* and should be read in conjunction with this report when considering the results of our audit.

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

James G. Zupka, CPA, Inc.  
Certified Public Accountants

March 14, 2005



**SHAKER HEIGHTS PUBLIC LIBRARY  
CUYAHOGA COUNTY  
COMBINED STATEMENT OF CASH RECEIPTS, CASH DISBURSEMENTS,  
AND CHANGES IN FUND CASH BALANCES -  
ALL GOVERNMENTAL FUND TYPES AND SIMILAR FIDUCIARY FUNDS  
FOR THE YEAR ENDED DECEMBER 31, 2004**

	General	Special	Capital Projects	Expendable Trust	Total (Memorandum Only)
<b>Cash Receipts</b>					
Local Taxes	\$ 4,989,672	\$ 0	\$ 0	\$ 0	\$ 4,989,672
Charges for Sales	28,508	0	0	0	28,508
State Grants-in-Aid	0	1,500	0	0	1,500
Patron Fines and Fees	141,118	0	0	0	141,118
Interest on Investments	12,860	0	4,655	1,006	18,521
Contributions, Gifts, and Donations	3,405	0	0	2,091	5,496
Miscellaneous	0	0	6,072	1,020	7,092
<b>Total Cash Receipts</b>	<u>5,175,563</u>	<u>1,500</u>	<u>10,727</u>	<u>4,117</u>	<u>5,191,907</u>
<b>Cash Disbursements</b>					
Current:					
Salaries and Benefits	3,262,580	0	0	0	3,262,580
Library Materials and Information	742,975	0	0	0	742,975
Materials and Supplies	83,010	0	0	486	83,496
Contractual Services	300,260	374	169,703	1,608	471,945
Rent and Utilities	186,567	0	0	0	186,567
Communication, Printing, and Publicity	73,828	0	0	0	73,828
Maintenance and Repair	95,248	0	0	0	95,248
Insurance	31,521	0	0	0	31,521
Travel and Meeting Expense	11,466	0	0	0	11,466
Dues and Memberships	9,383	0	0	0	9,383
Other	906	0	0	0	906
Capital Outlay	7,849	0	140,571	0	148,420
<b>Total Program Disbursements</b>	<u>4,805,593</u>	<u>374</u>	<u>310,274</u>	<u>2,094</u>	<u>5,118,335</u>
Total Receipts Over (Under)					
Program Disbursements	369,970	1,126	(299,547)	2,023	73,572
<b>Other Financing Receipts (Disbursements)</b>					
Transfers - In	0	0	208,408	0	208,408
Transfer - Out	(208,408)	0	0	0	(208,408)
Refunds and Reimbursements	27,824	0	0	0	27,824
<b>Total Other Financing Receipts/ (Disbursements)</b>	<u>(180,584)</u>	<u>0</u>	<u>208,408</u>	<u>0</u>	<u>27,824</u>
Excess of Cash Receipts and Other Financing Receipts Over (Under) and Other Financing	189,386	1,126	(91,139)	2,023	101,396
Fund Cash Balances - January 1, 2004	1,021,493	0	121,667	69,027	1,212,187
<b>Fund Cash Balances - December 31, 2004</b>	<u>\$ 1,210,879</u>	<u>\$ 1,126</u>	<u>\$ 30,528</u>	<u>\$ 71,050</u>	<u>\$ 1,313,583</u>
<b>Reserve for Encumbrances</b>					
<b>December 31, 2004</b>	<u>\$ 338,939</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 1,147</u>	<u>\$ 340,086</u>

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

**SHAKER HEIGHTS PUBLIC LIBRARY  
CUYAHOGA COUNTY  
COMBINED STATEMENT OF CASH RECEIPTS, CASH DISBURSEMENTS,  
AND CHANGES IN FUND CASH BALANCES -  
ALL GOVERNMENTAL FUND TYPES AND SIMILAR FIDUCIARY FUNDS  
FOR THE YEAR ENDED DECEMBER 31, 2003**

	General	Special	Capital Projects	Expendable Trust	Total (Memorandum Only)
<b>Cash Receipts</b>					
Local Taxes	\$ 5,012,124	\$ 0	\$ 0	\$ 0	\$ 5,012,124
Charges for Sales	12,847	0	0	0	12,847
State Grants-in-Aid	0	0	0	0	0
Patron Fines and Fees	150,861	0	0	0	150,861
Interest on Investments	9,274	0	4,688	786	14,748
Contributions, Gifts, and Donations	45,904	0	0	1,195	47,099
Miscellaneous	0	0	0	1,825	1,825
<b>Total Cash Receipts</b>	<u>5,231,010</u>	<u>0</u>	<u>4,688</u>	<u>3,806</u>	<u>5,239,504</u>
<b>Cash Disbursements</b>					
Current:					
Salaries and Benefits	3,293,932	0	0	0	3,293,932
Library Materials and Information	885,958	0	0	0	885,958
Materials and Supplies	77,116	0	0	338	77,454
Contractual Services	260,696	0	198,308	2,623	461,627
Rent and Utilities	182,350	0	0	0	182,350
Communication, Printing, and Publicity	64,606	0	0	0	64,606
Maintenance and Repair	92,084	0	0	0	92,084
Insurance	30,484	0	0	0	30,484
Travel and Meeting Expense	7,332	0	0	0	7,332
Dues and Memberships	9,027	0	0	0	9,027
Other	888	0	0	0	888
Capital Outlay	11,351	0	630,656	18,105	660,112
<b>Total Program Disbursements</b>	<u>4,915,824</u>	<u>0</u>	<u>828,964</u>	<u>21,066</u>	<u>5,765,854</u>
Total Receipts Over (Under)					
Program Disbursements	315,186	0	(824,276)	(17,260)	(526,350)
<b>Other Financing Receipts (Disbursements)</b>					
Transfers - In	0	0	432,000	0	432,000
Transfer - Out	(432,000)	0	0	0	(432,000)
Refunds and Reimbursements	128,297	0	0	0	128,297
<b>Total Other Financing Receipts/ (Disbursements)</b>	<u>(303,703)</u>	<u>0</u>	<u>432,000</u>	<u>0</u>	<u>128,297</u>
Excess of Cash Receipts and Other Financing Receipts Over (Under) and Other Financing	11,483	0	(392,276)	(17,260)	(398,053)
Fund Cash Balances - January 1, 2003	1,010,010	0	513,943	86,287	1,610,240
<b>Fund Cash Balances - December 31, 2003</b>	<u>\$ 1,021,493</u>	<u>\$ 0</u>	<u>\$ 121,667</u>	<u>\$ 69,027</u>	<u>\$ 1,212,187</u>
<b>Reserve for Encumbrances</b>					
<b>December 31, 2003</b>	<u>\$ 317,362</u>	<u>\$ 0</u>	<u>\$ 95,211</u>	<u>\$ 1,458</u>	<u>\$ 414,031</u>

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

**SHAKER HEIGHTS PUBLIC LIBRARY  
NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEARS ENDED DECEMBER 31, 2004 AND 2003**

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NOTE 1: **SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

A. **Description of the Entity**

The Shaker Heights Public Library (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 an appointed seven-member Board of Trustees.

The Library's management believes these financial statements present all activities for which the Library is financially accountable except the employee deferred compensation fund, maintained by an outside custodian, is not included in these financial statements.

B. **Basis of Accounting**

These financial statements were prepared on the cash basis of accounting, which is prescribed or permitted by the Auditor of State. Receipts are recognized when received in cash rather than when earned, and disbursements are recognized when a payment is made rather than when a liability is incurred.

C. **Cash and Investments**

Certificates of deposit and repurchase agreements are valued at cost. The repurchase agreements were purchased through a sweep 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:

**General Fund**

The general fund is the general operating fund. It is used to account for all financial resources except those required by law or contract to be restricted.

**Special Revenue Fund**

The special revenue fund is used to account for the proceeds of specific revenue sources that are legally restricted or donor restricted to expenditures for specific purposes. The following is a description of the Library's special revenue fund:

**SHAKER HEIGHTS PUBLIC LIBRARY  
NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEARS ENDED DECEMBER 31, 2004 AND 2003  
(CONTINUED)**

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NOTE 1: **SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES** (Continued)

D. **Fund Accounting** (Continued)

*Let's Talk About It (LTAI) Grant* - The Library received \$1,500 from the Ohio Arts Council to participate in the "Let's Talk About It: Jewish Literature" program. The primary goals for this program are to reach out to the City's and region's sizeable Jewish population and to illustrate through Jewish literature the universality of the human experience.

**Capital Project Funds**

These funds are used to account for receipts that are restricted for the acquisition or construction of major capital projects (except those financed through the trust funds). The Library had no significant new capital projects during the 2003-2004 period. The Bertram Woods branch and various building improvement projects that were started in October 2002 were completed in 2004. These expenditures were recorded in the Capital Projects funds.

**Fiduciary Funds (Expendable 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:

The Bertram Woods Branch Fund is an ongoing trust fund which uses monies received for general operating needs such as purchase of materials, furniture, or required maintenance.

The Marilyn Kammer Memorial Fund is an ongoing fund which uses the monies to purchase the New York Times Best Seller Books.

The Walter N. Lawson and Sheldon Skip Baumel Funds were used to purchase local history books and materials.

The Barbara Luton Fund and the Lisa Pruett Memorial Funds were used to purchase artwork.

The Elaine Boots-Fisher Trust Fund was used to purchase Newbury and Caldecott award winning children's books.

The Frances Belman Fund was established for purchases of large print books.

**SHAKER HEIGHTS PUBLIC LIBRARY**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEARS ENDED DECEMBER 31, 2004 AND 2003**  
**(CONTINUED)**

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NOTE 1: **SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES** (Continued)

**E. Budgetary Process**

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

Appropriations

Budgetary expenditures (that is, disbursements and encumbrances) may not exceed appropriations at the fund level of control, and appropriations may not exceed estimated resources. The Board of Trustees must annually approve appropriation measures and subsequent amendments. The County Budget Commission must also approve the annual appropriation measure. Unencumbered appropriations lapse at year end.

Estimated Resources

Estimated resources include estimates of cash to be received (budgeted receipts) plus unencumbered cash as of January 1. The County Budget Commission must also approve estimated resources.

Encumbrances

The Ohio Revised Code requires the Library to reserve (encumber) appropriations when commitments are made. Encumbrances outstanding at year end are carried over, and need not be reappropriated.

A summary of 2004 and 2003 budgetary activity appears in Note 4.

**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.

**H. Total Columns on Statements - Overview**

Total columns on the Statements-Overview are captioned "Memorandum Only" to indicate they are presented only to facilitate financial analysis.

**SHAKER HEIGHTS PUBLIC LIBRARY**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEARS ENDED DECEMBER 31, 2004 AND 2003**  
**(CONTINUED)**

**NOTE 2: EQUITY IN POOLED CASH AND INVESTMENTS**

The Library maintains a cash and investments pool used by all funds. The Ohio Revised Code prescribes allowable deposits and investments. The carrying amount of cash and investments at December 31 was as follows:

	<u>2004</u>	<u>2003</u>
General Operating Account	\$ 170,419	\$ 287,713
Total Deposits	<u>170,419</u>	<u>287,713</u>
STAROhio	1,143,164	649,459
Sweep/Repurchase Agreement	0	241,748
Escrow Account	<u>0</u>	<u>33,267</u>
Total Investments	<u>1,143,164</u>	<u>924,474</u>
<b>Total Deposits and Investments</b>	<b><u>\$ 1,313,583</u></b>	<b><u>\$ 1,212,187</u></b>

**NOTE 3: DEPOSITS**

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

Investments - Repurchase Agreements are uninsured investments held by the financial institution. The financial institution maintains records identifying the Library as owner of these securities. Investments in STAROhio are not evidenced by securities that exist in physical or book-entry form.

**NOTE 4: BUDGETARY ACTIVITY**

Budgetary activity for the year ending December 31, 2004 was as follows:

	<u>2004 Budgeted vs. Actual Receipts</u>		
<u>Fund Type</u>	<u>Budgeted</u>	<u>Actual</u>	<u>Variance</u>
	<u>Receipts</u>	<u>Receipts</u>	<u>Favorable</u>
			<u>(Unfavorable)</u>
General	\$ 6,219,400	\$ 5,204,223	\$(1,015,177)
Special Revenue	1,500	1,500	0
Capital Projects	331,025	219,135	(111,890)
Fiduciary	<u>70,343</u>	<u>4,117</u>	<u>(66,226)</u>
Total	<b><u>\$ 6,622,268</u></b>	<b><u>\$ 5,428,975</u></b>	<b><u>\$(1,193,293)</u></b>

**SHAKER HEIGHTS PUBLIC LIBRARY**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEARS ENDED DECEMBER 31, 2004 AND 2003**  
**(CONTINUED)**

NOTE 4: **BUDGETARY ACTIVITY** (Continued)

2004 Budgeted vs. Actual Budgetary Basis Expenditures

<u>Fund Type</u>	<u>Appropriation Authority</u>	<u>Budgetary Expenditures</u>	Variance Favorable (Unfavorable)
General	\$ 6,219,400	\$ 5,353,776	\$ 865,624
Special Revenue	1,500	374	1,126
Capital Projects	331,025	310,274	20,751
Fiduciary	<u>72,342</u>	<u>3,241</u>	<u>69,101</u>
Total	<u>\$ 6,624,267</u>	<u>\$ 5,667,665</u>	<u>\$ 956,602</u>

Budgetary activity for the year ending December 31, 2003 was as follows:

2003 Budgeted vs. Actual Receipts

<u>Fund Type</u>	<u>Budgeted Receipts</u>	<u>Actual Receipts</u>	Variance Favorable (Unfavorable)
General	\$ 6,105,349	\$ 5,360,351	\$ (744,998)
Special Revenue	0	0	0
Capital Projects	725,809	436,688	(289,121)
Fiduciary	<u>90,687</u>	<u>3,806</u>	<u>(86,881)</u>
Total	<u>\$ 6,921,845</u>	<u>\$ 5,800,845</u>	<u>\$(1,121,000)</u>

2003 Budgeted vs. Actual Budgetary Basis Expenditures

<u>Fund Type</u>	<u>Appropriation Authority</u>	<u>Budgetary Expenditures</u>	Variance Favorable (Unfavorable)
General	\$ 6,555,577	\$ 5,666,230	\$ 889,347
Special Revenue	0	0	0
Capital Projects	978,848	924,176	54,672
Fiduciary	<u>89,697</u>	<u>22,522</u>	<u>67,175</u>
Total	<u>\$ 7,624,122</u>	<u>\$ 6,612,928</u>	<u>\$ 1,011,194</u>

NOTE 5: **PROPERTY TAX**

Real property taxes become a lien on January 1 preceding the October 1 date for which rates are adopted by the Board of Trustees. The State Board of Tax Equalization adjusts these rates for inflation. Property taxes are also reduced for applicable homestead and rollback deductions. Homestead and rollback amounts are then paid by the State, and are reflected in the accompanying financial statements as local taxes. Payments are due to the County by December 31. If the property owner elects to make semiannual payment, the first half is due January 11. The second half payment is due the following July 11.

**SHAKER HEIGHTS PUBLIC LIBRARY**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEARS ENDED DECEMBER 31, 2004 AND 2003**  
**(CONTINUED)**

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NOTE 5: **PROPERTY TAX** (Continued)

Tangible personal property tax is assessed by the property owners, who must file a list of such property to the County by each April 30.

The County is responsible for assessing property, and for billing, collecting, and distributing all property taxes on behalf of the Library. The Library has a 4 mill levy which is voted on by the residents of Shaker Heights.

NOTE 6: **RETIREMENT SYSTEMS**

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

Contribution rates are also prescribed by the Ohio Revised Code. OPERS members contributed 8.5 percent of their gross salaries. The Library contributed an amount equal to 13.31 percent of participants' gross salaries. The Library has paid all contributions required through December 31, 2004.

NOTE 7: **RISK MANAGEMENT**

The Library has obtained commercial insurance for the following risks:

- C Comprehensive property and general liability
- C Vehicles
- C Errors and omissions

The Library also provides health, dental, and life insurance and disability coverage to full-time and three-quarter time employees through a private carrier.

NOTE 8: **DEBT**

The Shaker Heights Public Library had no outstanding debt as of December 31, 2004 and 2003. However, the Board of Trustees of the Shaker Heights City School District submitted a bond issue to electors of the District at an election on November 2, 2004. The School Board intends to allocate an amount not to exceed \$1,500,000 from the proceeds of the bond issue for the purpose of providing and improving certain facilities in the Library building for District purposes.

The bond issue was approved by the voters on November 2, 2004.



**JAMES G. ZUPKA, C.P.A., INC.**

*Certified Public Accountants*

*5240 East 98<sup>th</sup> Street*

*Garfield Hts., Ohio 44125*

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Member American Institute of Certified Public Accountants

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Ohio Society of Certified Public Accountants

**REPORT ON COMPLIANCE AND INTERNAL CONTROL  
OVER FINANCIAL REPORTING BASED ON AN AUDIT OF  
FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH  
*GOVERNMENT AUDITING STANDARDS***

Board of Trustees  
Shaker Heights Public Library  
Shaker Heights, Ohio

We have audited the financial statements of the Shaker Heights Public Library, Cuyahoga County, Ohio (the Library), as of and for the years ended December 31, 2004 and December 31, 2003, and have issued our report thereon dated March 14, 2005. 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 *Government Auditing Standards*, issued by the Comptroller General of the United States of America.

**Compliance**

As part of obtaining reasonable assurance about whether the Library's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grants, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance that is required to be reported under *Government Auditing Standards*.

**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 provide assurance on the internal control over financial reporting. Our consideration of the internal control over financial reporting would not necessarily disclose all matters in the internal control over financial reporting that might be material weaknesses.

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. We noted no matters involving the internal control over financial reporting and its operation that we consider to be material weaknesses. However, we noted other matters involving the internal control over financial reporting that do not require inclusion in this report that we have reported to the management of the Shaker Heights Public Library in a separate letter dated March 14, 2005.

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

James G. Zupka, CPA, Inc.  
Certified Public Accountants

March 14, 2005



**Auditor of State  
Betty Montgomery**

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**SHAKER HEIGHTS PUBLIC LIBRARY**

**CUYAHOGA COUNTY**

**CLERK'S CERTIFICATION**

**This is a true and correct copy of the report which is required to be filed in the Office of the Auditor of State pursuant to Section 117.26, Revised Code, and which is filed in Columbus, Ohio.**

*Susan Babbitt*

**CLERK OF THE BUREAU**

**CERTIFIED  
JUNE 14, 2005**