

**Sylvester Memorial Wellston
Public Library
135 East Second Street
Wellston, OH 45692**

October 6, 2011

**Director of Research and Technical Activities
Project No. E-34
Governmental Accounting Standards Board
401 Merritt 7, PO Box 5116
Norwalk, CT 06856-5116**

**Re: Amendment of GASB
Statement No. 27**

Dear Director of Research and Technical Activities:

Our library participates in the Ohio Public Employees Retirement System (OPERS). After viewing a video conference referencing the proposed GASB amendment, I'd like to say "unbelievable".


Most financial officers are not accountants and certainly not CPA's. Many may have college degrees, most have a financial background, and some are your everyday citizen working a part-time position, all their employer can afford. They do not have the training to implement the kind of record keeping you are suggesting. They shouldn't have to.

If you want to target the Cleveland Library System, or the employees of Franklin County, for example, go right ahead. Don't pick on everyone. Don't pick on the little guy.

I am not in favor of the proposed changes and I know of no one who is. Please keep this in mind when you are making your "accounting" changes. No Bachelor's or MBA here. Just a "little guy" working part-time for 25 years for their library.

If it ain't broke, don't fix it.

Sincerely,


Anita S McManus,
Fiscal Officer