

Chapter 12

State Board of Accounts/Bookkeeping Process and Prescribed Forms

State Board of Accounts

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The Role of the State Board of Accounts

- To serve the citizens of Indiana by providing to the State of Indiana, its agencies and political subdivisions, on-time quality services at the best possible value.
- To help make Indiana's citizen-run government a workable concept.
- To perform financial and compliance audits of state and local governments
- To prescribe forms and uniform accounting systems.
- To provide training for public officials and employees.
- To publish manuals, newsletters, and technical bulletins.
- To consult with officials on the state and local level.

State Board of Accounts and Libraries

- Performs financial and compliance audits of state and local government.
- Prescribes forms and uniform accounting systems.
- Provides training for public officials and employees.

Workshops

- **Budget Clinics** are held late spring, often June, in cooperation with the Department of Local Government Finance and the Library Development Office of the Indiana State Library. New legislation, accounting changes, and budgeting matters are discussed at these clinics.
- **Bookkeeping workshops** are conducted each fall for new library directors, treasurers, and bookkeepers; the meeting is scheduled in early November. Accounting forms prescribed for libraries are discussed at these workshops as well

as bookkeeping and financial statement preparation. In addition, libraries are given guidance on various recurring issues and audit positions.

The Accounting and Uniform Compliance Guidelines Manual for Libraries

- Published and updated annually by the State Board of Accounts to assist officers and employees of public libraries. The latest version Reissued 2010.
- This manual is now on the web and can be downloaded at:
www.in.gov/sboa/2404.htm
- The manual includes important information about library board and employee responsibilities, revenue sources, allowable expenditures, budgeting, operating procedures, and uniform compliance guidelines.
- Referred to as the “Budget Manual”, you may request copies from the State Board of Accounts, at 1-317-232-2521.

You can then search the manual using the “find” function of your document program.

Approved Ledger Sheets

- Libraries can use either prescribed ledger sheets specifically approved for library bookkeeping or those prescribed for cities and towns.

Computerized Bookkeeping Systems

- If a library board wants to change to a computerized bookkeeping system, they must first see if the forms produced by that system have previously been approved by State Board of Accounts.
- If another library has had a computerized bookkeeping software program approved by State Board of Accounts and your library plans to use the exact same set of forms, etc. for bookkeeping, you do not have to get prior approval to use the system.
- If the system has not already been approved by the State Board of Accounts, you will have to follow State Board of Accounts procedures for getting the forms approved.
*See a sample letter in this Survival Guide Chapter – Prescribed Forms to start this process.
- You cannot begin using the new system until it has been formally approved by the State Board of Accounts.
- A list of libraries and their bookkeeping systems is included in this chapter.

Annual Library Audit Checklist

- A good tool to use for knowing what types of records need to be kept.
- An Audit Checklist is included in this chapter.

Bookkeeping Questions

- When a question arises concerning library bookkeeping, State Board of Accounts has people at the state level as well as in the field who can answer your questions.
- The telephone number for State Board of Accounts is 1-317-232-2521.
- Their website is www.IN.gov/sboa/ .

Prescribed Forms

The State Board of Accounts is charged by law with the responsibility of prescribing and installing a system of accounting and reporting which shall be uniform for every public office and every public account of the same class. [IC 5-11-1-2]

All governmental units are required by law to use the forms prescribed by State Board of Accounts; however, if it is desirable to use a different form or to have a prescribed form modified to conform for computer applications, a letter and three copies of the proposed form may be submitted to the State Board of Accounts for approval. No form should be printed and placed into use, other than a prescribed form, without prior approval.

As a result of advances in computer technology, some computer hardware, software, and application systems can now produce exact replicas of the forms prescribed by the State Board of Accounts.

The State Board of Accounts prescribes the required accounting system forms, but does not specify the source from which the forms must be obtained. Therefore, the State Board of Accounts will not take exception to the use of forms which provide exact replications of the prescribed forms created by computer printer or utilizing continuous form computer paper. These exact replications must be identical to the prescribed forms in format, titles and locations of data. The exact replicas are not required to be submitted to the State Board of Accounts for approval and each form should be identified as "Prescribed By the State Board of Accounts" in the same location as is printed on the prescribed forms.

The use of computer-generated prescribed forms should be brought to the attention of the Field Examiner during the next regularly scheduled audit. The forms and computer system generating the forms are subject to a technical computer audit based upon the results of the Field Examiner's risk assessment.

Form Approval Process

The use of a vendor software system is the responsibility of the library board in accordance with its statutory authority. If the library board desires to use forms generated by a particular software program, it may pass a resolution stating such a preference.

The **resolution and a letter** should be sent to the State Board of Accounts for compliance with applicable statutes and regulations and to provide assurance that a library does indeed desire to use the forms. The forms submitted should be very similar to the prescribed system (same headings and titles, information, etc.). Otherwise, a cross-reference to the prescribed form intended to be replaced should be submitted.

The State Board of Accounts approval is based upon compliance with the conditions outlined in this section. Compliance with these conditions will be reviewed during subsequent audits. Thereafter, other libraries may use any forms previously approved for the original library using that particular software program.

Any forms not previously reviewed and approved by the State Board of Accounts will need to go through the traditional form approval process. However, once approved, the new process as summarized below may be utilized.

Summarization of the Form Approval Process

1. The Library Board passes a resolution in a public meeting stating the desire to use forms generated by a specific software program.
2. A copy of the resolution, along with information in the sample is sent to the State Board of Accounts by the Library Board, along with a sample of all reports and forms of the system. The forms submitted should be very similar to the prescribed system (same headings, titles, information, etc.). Otherwise, a cross-reference to the prescribed form intended to be placed must be submitted.
3. The Library Board receives an approval letter from the State Board of Accounts and begins using the forms without any further approvals in the future unless the forms change.
4. Previously approved forms for an accounting system do not have to be sent in for approval. The Library Board does need to send a letter to State Board of Accounts stating which accounting system is going to be used. A suggested form letter can be found in the appendix of the Accounting and Uniform Compliance Guidelines Manual for Libraries.

Form Approval Conditions

1. The forms and systems shall be subject to further review and recommendations during the audits of the Library to allow for on-site review, as well as to ensure compliance with current statutes.
2. Any other Forms, Checks, Receipts, etc., necessary to complete the system shall be submitted to the State Board of Accounts for approval. The Library should continue to maintain all prescribed forms not otherwise covered by an approval.
3. All transactions that occur in the system must be recorded. Transactions can be maintained on-line, on backup tapes, microfilmed, or printed on hardcopy. These transactions include, but are not limited to: all input transactions, transactions that generate receipts, transactions that generate checks, master file updates, and all transactions that affect the ledgers in any way. For all information maintained on the system, the system must be designed in such a manner that changes to a transaction file cannot occur without being processed through an application.

4. The ability must not exist to change data after being posted. If an error is discovered after the entry has been posted, then a separate correcting entry must be made. Both the correcting entry and the original entry must be maintained.
5. If the unit owns the source code, sufficient controls must exist to prevent unauthorized modification. If the unit does not own the source code, upon request or in the event the vendor no longer provides maintenance service for the system, the vendor shall provide representatives of the State Board of Accounts with access to all computer source code for this system. In addition, the vendor shall provide representatives of the State Board of Accounts with a document describing the operating system used, the language that the source code is written in, the name of the compiler used, and the structure of the data files including data file names and data file descriptions, field names and field descriptions for the system upon request.
6. Any Checks, Receipts, Purchase Orders, Deposit Advices or other prescribed forms that require numbering shall be serially pre-numbered by the printing supplier prior to delivery to the Library. All receipts are to be printed at the time money is received. Furthermore Checks, Receipts, Purchase Orders or Deposit Advices shall not be pre-signed and shall have duplicates. An approved check register may be used to meet the duplicate requirement for checks.
7. Recap sheets for each depository for deposit advices, if applicable, will be maintained indicating direct deposits. Individual wage assignment agreements will be kept on file to support direct deposit.
8. Checks drawn on multiple bank accounts should only occur as a result of compliance with the Public Depository Law.

FORMS FOR USE BY LIBRARIES

Many of the forms are found in the Appendix of State Board of Accounts Accounting and Uniform Compliance Guidelines Manual for Libraries. Other electronic forms can be found on SBoA website at www.in.gov/sboa/2416.htm.

Library Form #

Title

1	Financial and Appropriation Record
1A	Financial and Appropriation Record
1B	Financial and Appropriation Record
1C	Financial and Appropriation Record
2	Warrant (in duplicate)
3	Daily Record of Desk Collections
4	Accounts Payable Voucher

General Budget Form #

Title

53	Bond Register
86	Contractor's Combination Bid Bond and Bond for Construction
86A	Contractor's Bond for Construction
96	Contractor's Bid for Public Work
98	Purchase Order
99	Payroll Schedule
99A	Employees Service Record
99B	Employees Earnings Record
99C	Employee's Weekly (Work Period) Earnings Record
99P	Publisher's Claim
100R	Certified Report of Names, Address, Duties and Compensation of Public Employees
101	Mileage Claim
350	Register of Investments
351	Register of Insurance
352	Receipt
359	Ledger of Appropriations, Encumbrances, Disbursements and Balances
364	Accounts Payable Voucher Register
369	General Fixed Asset Account Group Ledger
370	Receipt Register

Other Forms - Suggested Format

Certificate of County Auditor
Certificate of Secretary of Appropriating Body
Certified Copy of Additional Appropriation
Conflict of Interest Disclosure
Form Approval Letter
Library Appropriation Resolution
Notice to Taxpayers of Proposed Additional Appropriations
Petition to Appeal
Proof of Posting of Notice of Additional Appropriations
Resolution to Reduce Current Operating Budget

Annual Library Audit Checklist

Background Information

The library should have available or be able to obtain quickly the following information:

- a. **Name and address of library, plus any branches**
- b. **Population of service area as of latest official census** (Indiana State Library, Library Development Office can give you this number)
- c. **Names and addresses of officials, including**
 - Library Trustees
 - Library Director
 - Library Attorney
 - Library Insurance Agent
 - Library Accountant
- d. **Major state statute(s) under which library operates**
- e. **Date of library establishment** (Indiana State Library, Library Development Office can give you this information)
- f. **Terms of library trustees** (there should be a file in the director's office or business office that has the certificates of appointment with the appropriate date for each library board member; also, the appointing authorities should have this information)
- g. **All library policies in effect, including**
 - General policies
 - Rules and regulations
 - Personnel policies
 - Resolutions as contained in minutes or other records
 - Minutes of regular and special board meetings
 - Index to above material, if available
- h. **Library personnel records, including**
 - Personnel files
 - Annual leave and sick-leave records
 - Payroll records, including time cards
- i. **Name and address of all depositories and all account numbers and authorized signatures**

- j. **All Insurance policies in effect during the audit period**
- k. **General ledger, balance sheets, and other accounting records**
- l. **Schedule of investment transactions by fund for the period covered**
- m. **Invoices, purchase orders, and receiving reports for the period covered**
- n. **Bank statements, including checking, for period covered**
- o. Details of any new bond issues, significant contracts, and lease agreements
- p. **Copy of any other audit prepared for the library during the period covered**
- q. **Summary of all litigation involving the library during the period covered, including an administrative evaluation of the probable outcome**
- r. **Copies of all lease agreements involving facilities and equipment**

Review of General Actions (Yes or No)

Yes Has any property or thing of value been loaned, pledged, granted, or No otherwise conveyed to anyone during the past year, other than through normal routines of circulation?

Yes Does the accounting system make it possible to show that the library No has complied with all applicable legal provisions?

Yes Are all major accounting entities separated by Funds? Does a deficit
 No exist in any Fund at year-end?

Yes Has any library officer or employee accepted anything of value,
 No whether in form of service, loan, thing, or promise, from anyone doing business with the library?

Yes Are there persons on the library payroll not performing work for the
 No library?

Yes Has any library official or employee used influence or their vote to
 No obtain expenditures of public funds for himself or a concern in which he has an interest?

Yes Have all previous critical audit discrepancies been corrected? If not, No list those not corrected and explain delay in correction.

Yes Is the library involved in any lawsuit, either as plaintiff or defendant?
 No

Yes Are minutes or memoranda taken at all meetings of the library board?
 No

Yes Is all official action taken by the library board done so at a properly
 No announced public meeting?

Yes Are special meetings of the library board announced at regular No meetings?

- Yes Are library records maintained in accordance with applicable retention standards?
 No
- Yes Does the library have bonding or surety coverage for individuals with access to library funds?
 No
- Yes Does the library follow the applicable regulations with respect to bid laws for purchase and disposal of surplus items?
 No
- Yes Does the library keep financial records in accordance with applicable state guidelines?
 No

Review of Financial Actions (Yes or No)

- Yes Is there security pledged for the balances in the bank accounts?
 No
- Yes Does the library pay a monthly charge or fee for the bank accounts maintained by the library?
 No
- Yes Are funds in excess of those needed for normal operation invested in interest-bearing accounts or securities?
 No
- Yes Are restricted funds (those provided for special purposes other than general operations) loaned to other funds?
 No
- Yes Does the library maintain proper accounts for petty cash, including a receipt for all disbursements?
 No
- Yes Does the library use petty cash funds to cash personal checks, hold NSF checks, make loans or cash advances?
 No
- Yes Does the library keep clear and separate accounting records for the receipt and expenditure of general taxes, special purpose taxes, and other monies received?
 No
- Yes Does the library utilize tax monies received in special funds only for the purpose specified in those funds?
 No
- Yes Does the library make deposits intact and promptly?
 No
- Yes Does the library take adequate internal precautions, both physical and clerical, to protect its cash collections such as fines and fees?
 No
- Yes Did the library board adopt and approve a legal appropriation document or budget listing both expected revenues and proposed expenditures?
 No
- Yes Did expenditures exceed estimated revenues?
 No
- Yes Did the library make expenditures in accordance with its approved budget?
 No

- Yes Did the library make its expenditures either by check or supported bank
 No memoranda, except for petty cash?
- Yes Did the library make payroll changes, including pay increases, in
 No accordance with approved procedures adopted by the library board or
 other governing authority?
- Yes Did the library make payment of any salary bonuses or retroactive pay
 No increases?
- Yes Did the library make advance wages or salaries to any staff member?
 No
- Yes Did the library pay staff for annual vacation in lieu of their taking it? If so,
 No is this in accordance with approved procedures adopted by the library
 board or other governing authority?
- Yes Did the library make travel reimbursements in accordance with approved
 No procedures, including approval by the responsible official either verbally
 or in writing?
- Yes Did the library require receipts for travel expenses such as hotels, airline
 No tickets, meals, etc.?
- Yes Does the library have documented justification for any lump sum
 No advances or allowances paid to officials or employees?
- Yes Does the library have an established policy for the use of gasoline or
 No other credit cards?
- Yes Does the library conduct a physical inventory on
 No movable equipment and furnishings?
- Yes Does the library conduct a physical inventory on
 No consumable materials and supplies?
- Yes Have expenditures for such items as floral or memorial gifts and
 No contributions to private or public organizations been made in accordance
 with appropriate policies or regulations?

Review of Purchasing Actions (Yes or No)

- Yes Does the library have established and documented purchasing
 No procedures?
- Yes Do all departments, divisions, or employees comply with existing
 No purchasing procedures?
- Yes Does the library clear all purchases through a central purchasing office?
 No
- Yes Does the library ensure against purchasing in excessive amounts?
 No

- Yes Does the library require purchase orders for purchase?
 No
- Yes Are the purchase orders pre-numbered and adequately safeguarded?
 No
- Yes Does a purchase order require adequate approval before funds are obligated?
 No
- Yes Can any department purchase its own materials directly from vendors?
 No
- Yes Does the library follow approved policies and regulations on materials and services for which a bid is required?
 No
- Yes Does the library ever split purchases in order to avoid applicable bid guidelines?
 No

Do receiving reports on items purchased and/or delivered include: (Yes or No)

- Yes Details of items received at time of delivery?
 No

Do receiving reports on items purchased and/or delivered include: (Yes or No)

- Yes Verification and certification of items received by a responsible library employee?
 No
- Yes Does the library use the receiving report as part of the documentation for the disbursement of payments?
 No
- Yes Does the library take precaution against theft and waste of supplies?
 No

State laws which may bear on the audit

- Annual financial and operations reports
- Code of ethics
- Conflict of Interest
- Dual office holding
- Fixed asset accounting
- Leases
- Local government budget and appropriations
- Open meetings
- Sale or disposal of property
- Public bid
- Public records

(Adapted from "YOUR ANNUAL AUDIT" and "SYSTEM SURVEY AND COMPLIANCE QUESTIONNAIRE". Office of the Legislative Auditor, State of Louisiana. Used with permission.) Source: Wozny, Jay. Checklists for Public Library Managers. Scarecrow Press, New Jersey.

RESOLUTION
00-01

WHEREAS, the _____ Library finds that it is beneficial to utilize the financial software from a single vendor and,

WHEREAS, Name of Software Vendor has provided financial software systems and updates to Indiana libraries which contain procedures and produce forms that are required and approved by Indiana State Board of Accounts and State Board of Tax Commissioners.

NOW THEREFORE BE IT RESOLVED that the Library adopts Name of Software Vendor financial software systems and requests that the Indiana State Board of Accounts approve all forms which have been previously submitted by _____ Library and any updates and revisions provided in the future for use by the _____ Library.

APPROVED by the Library Board of Trustees of _____ Library, _____ County, Indiana.
THIS 2nd DAY OF MARCH 2000.

_____, PRESIDENT
_____, VICE PRESIDENT
_____, MEMBER
_____, MEMBER
_____, MEMBER
_____, MEMBER

ATTEST: _____
Secretary

Sample

2012 Indiana Public Library Statistics
Automated Bookkeeping and Circulation Systems

Library	Name of Automated Bookkeeping System	Integrated Library System	Library Catalog Online
ADAMS PUBLIC LIBRARY SYSTEM	CompuTrain	Evergreen Indiana	Yes
AKRON CARNEGIE PUBLIC LIBRARY	AVC Corporation	Evergreen Indiana	Yes
ALEXANDRIA-MONROE PUBLIC LIBRARY	AVC	Evergreen Indiana	Yes
ALEXANDRIAN PUBLIC LIBRARY	CompuTrain	SirsiDynix Symphony	Yes
ALLEN COUNTY PUBLIC LIBRARY	Fundware	SirsiDynix Symphony	Yes
ANDERSON PUBLIC LIBRARY	Kintera Fundware	SirsiDynix Horizon 7.5.2	Yes
ANDREWS-DALLAS TOWNSHIP PUBLIC LIBRARY		Evergreen Indiana	Yes
ARGOS PUBLIC LIBRARY	Computrain	Follett Destiny	Yes
ATTICA PUBLIC LIBRARY	AVC	Evergreen Indiana	Yes
AURORA PUBLIC LIBRARY DISTRICT	Banyon Data Systems	TLC Library Solutions	Yes
AVON-WASHINGTON TOWNSHIP PUBLIC LIBRARY	Black Baud	SirsiDynix	Yes
BARTHOLOMEW COUNTY PUBLIC LIBRARY	CompuTrain	SirsiDynix Symphony	Yes
BARTON REES POGUE MEMORIAL PUBLIC LIBRARY	Quick Books	Evergreen Indiana	Yes
BATESVILLE MEMORIAL PUBLIC LIBRARY	CompuTrain	Evergreen Indiana	Yes
BEDFORD PUBLIC LIBRARY	BANYON	SirsiDynix Horizon	Yes
BEECH GROVE PUBLIC LIBRARY	AVC	Library FX	Yes
BELL MEMORIAL PUBLIC LIBRARY	CompuTrain	Follett Destiny	Yes
BENTON COUNTY PUBLIC LIBRARY		Evergreen Indiana	Yes
BERNE PUBLIC LIBRARY	CompuTrain LAP	Evolve	Yes
BICKNELL-VIGO TOWNSHIP PUBLIC LIBRARY	AVC Technology	Winnebago Spectrum	Yes
BLOOMFIELD-EASTERN GREENE COUNTY PUBLIC LIBRARY	Banyon Data Systems	Evergreen Indiana	Yes
BOONVILLE-WARRICK COUNTY PUBLIC LIBRARY		SirsiDynix Symphony	Yes
BOSWELL-GRANT TOWNSHIP PUBLIC LIBRARY		Evergreen Indiana	Yes
BOURBON PUBLIC LIBRARY	CompuTrain	EOS International	Yes
BRAZIL PUBLIC LIBRARY	CompuTrain	Evergreen Indiana	Yes
BREMEN PUBLIC LIBRARY	Computrain	Innovated Interfaces	Yes
BRISTOL-WASHINGTON TOWNSHIP PUBLIC LIBRARY		TLC Library Solutions	Yes
BROOK-IROQUOIS-WASHINGTON TOWNSHIP PUBLIC LIBRARY	AVC	Mandarin	Yes
BROOKSTON-PRAIRIE TOWNSHIP PUBLIC LIBRARY		Evergreen Indiana	Yes
BROWN COUNTY PUBLIC LIBRARY	Banyon	Follett Destiny	Yes
BROWNSBURG PUBLIC LIBRARY	Blackbaud Fundware	Polaris	Yes
BROWNSTOWN PUBLIC LIBRARY	AVC	Evergreen Indiana	Yes

BUTLER PUBLIC LIBRARY	LAP computrain	Evergreen Indiana	Yes
CAMBRIDGE CITY PUBLIC LIBRARY	AVC	Evergreen Indiana	Yes
CAMDEN-JACKSON TOWNSHIP PUBLIC LIBRARY		Evergreen Indiana	Yes
CARMEL CLAY PUBLIC LIBRARY	Solomon	SirsiDynix Enterprise	Yes
CARNEGIE PUBLIC LIBRARY OF STEUBEN COUNTY	Computrain	Evergreen Indiana	Yes
CENTERVILLE-CENTER TOWNSHIP PUBLIC LIBRARY	AVC	Evergreen Indiana	Yes
CHARLESTOWN CLARK COUNTY PUBLIC LIBRARY	Blackbaud Fundware	TLC Library Solutions	Yes
CHURUBUSCO PUBLIC LIBRARY	Computrain	Follett Destiny	Yes
CLAYTON-LIBERTY TOWNSHIP PUBLIC LIBRARY	Follett	Follett	Yes
CLINTON PUBLIC LIBRARY	AVC	Evergreen Indiana	Yes
COATESVILLE-CLAY TOWNSHIP PUBLIC LIBRARY		Evergreen Indiana	Yes
COLFAX-PERRY TOWNSHIP PUBLIC LIBRARY		Evergreen Indiana	Yes
CONVERSE-JACKSON TOWNSHIP PUBLIC LIBRARY		Follett Destiny	Yes
COVINGTON-VEEDERSBURG PUBLIC LIBRARY	AVC	Atrium	Yes
CRAWFORD COUNTY PUBLIC LIBRARY		Alexandria	Yes
CRAWFORDSVILLE DISTRICT PUBLIC LIBRARY	AVC	Polaris	Yes
CROWN POINT COMMUNITY PUBLIC LIBRARY	Banyan Data System	Innovative Interfaces Millennium	Yes
CULVER-UNION TOWNSHIP PUBLIC LIBRARY	Computrain	Evergreen Indiana	Yes
DANVILLE-CENTER TOWNSHIP PUBLIC LIBRARY	AVC	Polaris	Yes
DARLINGTON PUBLIC LIBRARY			No
DELPHI PUBLIC LIBRARY	Computrain LAP	SirsiDynix Symphony	Yes
DUBLIN PUBLIC LIBRARY		Evergreen Indiana	Yes
DUNKIRK PUBLIC LIBRARY	AVC	Evergreen Indiana	Yes
EARL PARK PUBLIC LIBRARY		Mandarin 3	Yes
EAST CHICAGO PUBLIC LIBRARY	Blackbaud Fundwaare 7.60	Innovative Interfaces	Yes
ECKHART PUBLIC LIBRARY	American Fundware	TLC Library Solutions	Yes
EDINBURGH WRIGHT-HAGEMAN PUBLIC LIBRARY	AVC Technology Corp	AVC Technology Corp	Yes
ELKHART PUBLIC LIBRARY	Banyon	Polaris	Yes
EVANSVILLE-VANDEBURGH PUBLIC LIBRARY	MAS90/SAGE100	Innovative Interfaces Innopac	Yes
FAIRMOUNT PUBLIC LIBRARY		Koha	Yes
FARMLAND PUBLIC LIBRARY	AVC	Apollo Biblionix	Yes
FAYETTE COUNTY PUBLIC LIBRARY	AVC	SirsiDynix Symphony	Yes

FLORA-MONROE TOWNSHIP PUBLIC LIBRARY	Computrain	Evergreen Indiana	Yes
FORT BRANCH-JOHNSON TOWNSHIP PUBLIC LIBRARY	AVC	Polaris	Yes
FORTVILLE-VERNON TOWNSHIP PUBLIC LIBRARY	AVC	AVC FX	Yes
FRANCESVILLE-SALEM TOWNSHIP PUBLIC LIBRARY		Evolve	Yes
FRANKFORT COMMUNITY PUBLIC LIBRARY-CLINTON COUNTY CONTRACTUAL PUBLIC LIBRARY	AVC	Polaris	Yes
FRANKLIN COUNTY PUBLIC LIBRARY DISTRICT	AVC	Evergreen Indiana	Yes
FREMONT PUBLIC LIBRARY	Computrain	TLC Library Solutions	Yes
FULTON COUNTY PUBLIC LIBRARY	CompuTrain	Evergreen Indiana	Yes
GARRETT PUBLIC LIBRARY	AVC	TLC Library Solutions	Yes
GARY PUBLIC LIBRARY	Accufund	SirsiDynix	Yes
GAS CITY-MILL TOWNSHIP PUBLIC LIBRARY	Computrain	Polaris	Yes
GOODLAND & GRANT TOWNSHIP PUBLIC LIBRARY		Koha	Yes
GOSHEN PUBLIC LIBRARY	Computrain LAP	SirsiDynix	Yes
GREENSBURG-DECATUR COUNTY CONTRACTUAL PUBLIC LIBRARY	AVC	Evergreen Indiana	Yes
GREENTOWN & EASTERN HOWARD SCHOOL PUBLIC LIBRARY	Computrain	Evergreen Indiana	Yes
GREENWOOD PUBLIC LIBRARY	AVC	Evergreen Indiana	Yes
HAGERSTOWN-JEFFERSON TOWNSHIP PUBLIC LIBRARY	AVC	Evergreen Indiana	Yes
HAMILTON EAST PUBLIC LIBRARY	Keystone	SirsiDynix	Yes
HAMILTON NORTH PUBLIC LIBRARY	Computrain	Evergreen Indiana	Yes
HAMMOND PUBLIC LIBRARY	AVC	Innovative Interfaces Millennium	Yes
HANCOCK COUNTY PUBLIC LIBRARY	BUCS Fund Accounting	SirsiDynix	Yes
HARRISON COUNTY PUBLIC LIBRARY	Computrain	SirsiDynix Symphony	Yes
HARTFORD CITY PUBLIC LIBRARY		Evergreen Indiana	Yes
HENRY HENLEY PUBLIC LIBRARY			No
HUNTINGBURG PUBLIC LIBRARY	CompuTrain	Evergreen Indiana	Yes
HUNTINGTON CITY-TOWNSHIP PUBLIC LIBRARY	AVC	SirsiDynix	Yes
HUSSEY-MAYFIELD MEMORIAL PUBLIC LIBRARY	Blackbaud Fundware	Evergreen Indiana	Yes
INDIANAPOLIS-MARION COUNTY PUBLIC LIBRARY	Blacbaud - the Financial Edge	SirsiDynix Horizon	Yes
JACKSON COUNTY PUBLIC LIBRARY	AVC	Evergreen Indiana	Yes
JASONVILLE PUBLIC LIBRARY		Follett	No
JASPER COUNTY PUBLIC LIBRARY	AVC	TLC Library Solutions	Yes
JASPER-DUBOIS COUNTY CONTRACTUAL PUBLIC LIBRARY	AVC	TLC Library Solutions	Yes

JAY COUNTY PUBLIC LIBRARY	AVC Technology	Evergreen Indiana	Yes
JEFFERSON COUNTY PUBLIC LIBRARY	AVC	Evergreen Indiana	Yes
JEFFERSONVILLE TOWNSHIP PUBLIC LIBRARY	AVC	Vubis (Infor Library Solutions)	Yes
JENNINGS COUNTY PUBLIC LIBRARY	CompuTrain	Evergreen Indiana	Yes
JOHNSON COUNTY PUBLIC LIBRARY	Banyon	SirsiDynix	Yes
JONESBORO PUBLIC LIBRARY			No
JOYCE PUBLIC LIBRARY			No
KENDALLVILLE PUBLIC LIBRARY	Banyon Data Systems	Evergreen Indiana	Yes
KENTLAND-JEFFERSON TOWNSHIP PUBLIC LIBRARY	CompuTrain	M3-Mandarin	Yes
KEWANNA-UNION TOWNSHIP PUBLIC LIBRARY		Evergreen Indiana	Yes
KINGMAN-MILLCREEK PUBLIC LIBRARY		Follett Destiny Hosted	Yes
KIRKLIN PUBLIC LIBRARY		Evergreen Indiana	Yes
KNIGHTSTOWN PUBLIC LIBRARY		LibraryWorld	Yes
KNOX COUNTY PUBLIC LIBRARY		Innovative Interfaces	Yes
KOKOMO-HOWARD COUNTY PUBLIC LIBRARY	CYMA	Innovative Interfaces	Yes
LA CROSSE PUBLIC LIBRARY	CompuTrain	Follett Destiny	Yes
LA GRANGE COUNTY PUBLIC LIBRARY	Peachtree	Evergreen Indiana	Yes
LA PORTE COUNTY PUBLIC LIBRARY	Blackbaud FundWare	Innovative Interfaces	Yes
LADOGA-CLARK TOWNSHIP PUBLIC LIBRARY		Evergreen Indiana	Yes
LAKE COUNTY PUBLIC LIBRARY	Compu-Train	Polaris 4.0	Yes
LAWRENCEBURG PUBLIC LIBRARY	Banyon Data Systems	Polaris	Yes
LEBANON PUBLIC LIBRARY	Computrain	Evergreen Indiana	Yes
LIGONIER PUBLIC LIBRARY		Evergreen Indiana	Yes
LINCOLN HERITAGE PUBLIC LIBRARY	Quickbooks Pro 25	Evergreen Indiana	Yes
LINDEN CARNEGIE PUBLIC LIBRARY		Evergreen Indiana	Yes
LINTON PUBLIC LIBRARY	Banyon Data	Evergreen Indiana	Yes
LOGANSPOUT-CASS COUNTY PUBLIC LIBRARY	Computrain	Polaris	Yes
LOOGOOTE PUBLIC LIBRARY	AVC	Evergreen Indiana	Yes
LOWELL PUBLIC LIBRARY	AVC	Polaris	Yes
MARION PUBLIC LIBRARY	Computrain	SirsiDynix Horizon	Yes
MATTHEWS PUBLIC LIBRARY	manual		No
MELTON PUBLIC LIBRARY	COMPUTRAIN	Evergreen Indiana	Yes
MICHIGAN CITY PUBLIC LIBRARY	Banyon Data Systems	SirsiDynix Symphony	Yes
MIDDLEBURY COMMUNITY PUBLIC LIBRARY	CompuTrain LLC	TLC Library Solutions	Yes
MIDDLETOWN FALL CREEK TOWNSHIP PUBLIC LIBRARY	AVC	Evergreen Indiana	Yes
MILFORD PUBLIC LIBRARY	AVC	Evergreen Indiana	Yes
MISHAWAKA-PENN-HARRIS PUBLIC LIBRARY	Computrain	Innovative Interfaces Sierra	Yes
MITCHELL COMMUNITY PUBLIC LIBRARY		Evergreen Indiana	Yes
MONON TOWN & TOWNSHIP PUBLIC LIBRARY	CompuTrain	Evergreen Indiana	Yes

MONROE COUNTY PUBLIC LIBRARY	Banyon	Polaris	Yes
MONTEREY-TIPPECANOE TOWNSHIP PUBLIC LIBRARY		Evolve	Yes
MONTEZUMA PUBLIC LIBRARY	AVC Technology Corp.	Concourse & Evergreen Indiana	Yes
MONTICELLO-UNION TOWNSHIP PUBLIC LIBRARY	Computrain	Evergreen Indiana	Yes
MONTPELIER-HARRISON TOWNSHIP PUBLIC LIBRARY	Works spreadsheet	Follett	No
MOORESVILLE PUBLIC LIBRARY	CompuTrain	Evergreen Indiana	Yes
MORGAN COUNTY PUBLIC LIBRARY	AVC	Evergreen Indiana	Yes
MORRISSON REEVES LIBRARY	AVC	SirsiDynix Symphony	Yes
MUNCIE-CENTER TOWNSHIP PUBLIC LIBRARY	Banyon	TLC Library Solutions	Yes
NAPPANEE PUBLIC LIBRARY	CompuTrain-LAP	Innovative Interfaces Millennium	Yes
NEW ALBANY-FLOYD COUNTY PUBLIC LIBRARY	Kintera Fundware	SirsiDynix Horizon	Yes
NEW CARLISLE & OLIVE TOWNSHIP PUBLIC LIBRARY	LAP	Follett Destiny	Yes
NEW CASTLE-HENRY COUNTY PUBLIC LIBRARY	AVC	SirsiDynix Symphony	Yes
NEW HARMONY WORKINGMEN'S INSTITUTE	CompuTrain	Athena	Yes
NEWTON COUNTY PUBLIC LIBRARY	AVC	Evergreen Indiana	Yes
NOBLE COUNTY PUBLIC LIBRARY	Computrain	Evergreen Indiana	Yes
NORTH JUDSON-WAYNE TOWNSHIP PUBLIC LIBRARY	Computrain	Sagebrush/Spectrum	Yes
NORTH MADISON COUNTY PUBLIC LIBRARY SYSTEM	AVC	TLC Library Solutions	Yes
NORTH MANCHESTER PUBLIC LIBRARY	AVC	Follett Destiny	Yes
NORTH WEBSTER COMMUNITY PUBLIC LIBRARY		Evergreen Indiana	Yes
OAKLAND CITY-COLUMBIA TOWNSHIP PUBLIC LIBRARY	AVC	Evolve	Yes
ODON WINKELPLECK PUBLIC LIBRARY		Evergreen Indiana	Yes
OHIO COUNTY PUBLIC LIBRARY	Banyon	Follett Destiny	Yes
OHIO TOWNSHIP PUBLIC LIBRARY SYSTEM	Banyon Data Systems	Polaris	Yes
ORLEANS TOWN & TOWNSHIP PUBLIC LIBRARY	CompuTrain	Atrium	Yes
OSGOOD PUBLIC LIBRARY	AVC	Evergreen Indiana	Yes
OTTERBEIN PUBLIC LIBRARY		Evergreen Indiana	Yes
OWEN COUNTY PUBLIC LIBRARY	Computrain	SirsiDynix	Yes
OWENSVILLE CARNEGIE PUBLIC LIBRARY	computrain	Evolve	Yes
OXFORD PUBLIC LIBRARY		Evergreen Indiana	Yes
PAOLI PUBLIC LIBRARY	LAP	Evergreen Indiana	Yes
PEABODY PUBLIC LIBRARY	Banyon Data Systems	Evergreen Indiana	Yes
PENDLETON COMMUNITY PUBLIC LIBRARY	Computrain	Polaris	Yes

PENN TOWNSHIP PUBLIC LIBRARY			No
PERRY COUNTY PUBLIC LIBRARY	Computrain	Evergreen Indiana	Yes
PERU PUBLIC LIBRARY		SirsiDynix	Yes
PIERCETON & WASHINGTON TOWNSHIP PUBLIC LIBRARY	Excel		No
PIKE COUNTY PUBLIC LIBRARY	AVC technology	Evergreen Indiana	Yes
PLAINFIELD-GUILFORD TOWNSHIP PUBLIC LIBRARY	Banyon Data Systems	Evergreen Indiana	Yes
PLYMOUTH PUBLIC LIBRARY	Computrain	Innovative Interfaces	Yes
PORTER COUNTY PUBLIC LIBRARY SYSTEM	Computrain	SirsiDynix Horizon	Yes
POSEYVILLE CARNEGIE PUBLIC LIBRARY	QuickBooks	Evergreen Indiana	Yes
PRINCETON PUBLIC LIBRARY	AVC	Evergreen Indiana	Yes
PULASKI COUNTY PUBLIC LIBRARY	avc	Evolve	Yes
PUTNAM COUNTY PUBLIC LIBRARY		Polaris	Yes
REMINGTON-CARPENTER TOWNSHIP PUBLIC LIBRARY	AVC Technology	Follett Destiny	Yes
RIDGEVILLE PUBLIC LIBRARY			No
ROACHDALE-FRANKLIN TOWNSHIP PUBLIC LIBRARY		Evergreen Indiana	Yes
ROANN PAW-PAW TOWNSHIP PUBLIC LIBRARY			No
ROANOKE PUBLIC LIBRARY		Evergreen Indiana	Yes
ROCKVILLE PUBLIC LIBRARY		Follett	Yes
ROYAL CENTER-BOONE TOWNSHIP PUBLIC LIBRARY			No
RUSHVILLE PUBLIC LIBRARY		Polaris	Yes
SALEM-WASHINGTON TOWNSHIP PUBLIC LIBRARY	CompuTrain	Follett Destiny	Yes
SCOTT COUNTY PUBLIC LIBRARY	AVC	Polaris	Yes
SHELBY COUNTY PUBLIC LIBRARY	AVC	Evergreen Indiana	Yes
SHERIDAN PUBLIC LIBRARY	AVC	AVC Technology Corp	Yes
SHOALS PUBLIC LIBRARY		Evergreen Indiana	Yes
SOUTH WHITLEY-CLEVELAND TOWNSHIP PUBLIC LIBRARY	Computrain	Evergreen Indiana	Yes
SPEEDWAY PUBLIC LIBRARY	Fundware	SirsiDynix	Yes
SPENCER COUNTY PUBLIC LIBRARY	computrain (payroll only)	Evergreen Indiana	Yes
SPICELAND TOWN-TOWNSHIP PUBLIC LIBRARY			No
ST JOSEPH COUNTY PUBLIC LIBRARY	Computrain	Innovative Interfaces Sierra	Yes
STARKE COUNTY PUBLIC LIBRARY SYSTEM	CompuTrain LAP	Polaris	Yes
SULLIVAN COUNTY PUBLIC LIBRARY	AVC	Innovative Interfaces	Yes
SWAYZEE PUBLIC LIBRARY			No
SWITZERLAND COUNTY PUBLIC LIBRARY	AVC	Evergreen Indiana	Yes
SYRACUSE-TURKEY CREEK TOWNSHIP PUBLIC LIBRARY	AVC	Evergreen Indiana	Yes
THORNTOWN PUBLIC LIBRARY	CompuTrain	Evergreen Indiana	Yes

TIPPECANOE COUNTY PUBLIC LIBRARY	Banyon Data Systems	SirsiDynix Symphony 3.4.1	Yes
TIPTON COUNTY PUBLIC LIBRARY	CompuTrain LAP	SirsiDynix Horizon	Yes
TYSON LIBRARY ASSOCIATION, INC	Quickbooks	Evergreen Indiana	Yes
UNION CITY PUBLIC LIBRARY	AVC TECHNOLOGY CORP.	Evergreen Indiana	Yes
UNION COUNTY PUBLIC LIBRARY	AVC	Evergreen Indiana	Yes
VAN BUREN PUBLIC LIBRARY	Computrain	Evergreen Indiana	Yes
VERMILLION COUNTY PUBLIC LIBRARY		Evergreen Indiana	Yes
VIGO COUNTY PUBLIC LIBRARY	Fundware	Innovative Interfaces Millennium	Yes
WABASH CARNEGIE PUBLIC LIBRARY	AVC	Polaris	Yes
WAKARUSA-OLIVE & HARRISON TOWNSHIP PUBLIC LIBRARY		SirsiDynix	Yes
WALKERTON-LINCOLN TOWNSHIP PUBLIC LIBRARY			
WALTON & TIPTON TOWNSHIP PUBLIC LIBRARY	AVC	AVC FX	Yes
WANATAH PUBLIC LIBRARY		Follett Destiny	Yes
WARREN PUBLIC LIBRARY		Evergreen Indiana	Yes
WARSAW COMMUNITY PUBLIC LIBRARY	Banyon	TLC Library Solutions	Yes
WASHINGTON CARNEGIE PUBLIC LIBRARY	CompuTrain	Follett Destiny	Yes
WASHINGTON TOWNSHIP PUBLIC LIBRARY		Evergreen Indiana	Yes
WATERLOO-GRANT TOWNSHIP PUBLIC LIBRARY	Computrain	Evergreen Indiana	Yes
WAVELAND-BROWN TOWNSHIP PUBLIC LIBRARY		Evergreen Indiana	Yes
WELLS COUNTY PUBLIC LIBRARY	AVC	SirsiDynix	Yes
WEST LAFAYETTE PUBLIC LIBRARY		Evergreen Indiana	Yes
WEST LEBANON-PIKE TOWNSHIP PUBLIC LIBRARY		Evergreen Indiana	Yes
WESTCHESTER PUBLIC LIBRARY	AVC	Polaris	Yes
WESTFIELD-WASHINGTON PUBLIC LIBRARY	AVC	Evergreen Indiana	Yes
WESTVILLE-NEW DURHAM TOWNSHIP PUBLIC LIBRARY			No
WHITING PUBLIC LIBRARY	AVC	SirsiDynix Unicorn	Yes
WILLARD LIBRARY OF EVANSVILLE	Peachtree/ Sage	EOS Web	Yes
WILLIAMSPORT-WASHINGTON TOWNSHIP PUBLIC LIBRARY	AVC	Follett	Yes
WINCHESTER COMMUNITY PUBLIC LIBRARY	AVC	Evergreen Indiana	Yes
WOLCOTT COMMUNITY PUBLIC LIBRARY		Evergreen Indiana	Yes
WORTHINGTON JEFFERSON TOWNSHIP PUBLIC LIBRARY		Evergreen Indiana	Yes
YORK TOWNSHIP PUBLIC LIBRARY			No
YORKTOWN PUBLIC LIBRARY	KEYSTONE KEY BUDGET	Follett Destiny	Yes