Chapter 12

State Board of Accounts/Bookkeeping Process and Prescribed Forms

State Board of Accounts

302 W. Washington Street, E418 Indianapolis, Indiana 317-232-2507
www.IN.gov/sboa

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 2013.

- 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.

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: New Forms Approval Process

- New process is effective April 1, 2014
- The library board not required to have the computerized bookkeeping system approved by State Board of Accounts.
- Your forms need to be in compliance with forms found in the Appendix of the State Board of Accounts Accounting and Uniform Compliance Guidelines Manual for Libraries. A library can consult Table 14 to identify automated bookkeeping software in use by other libraries.

Annual Library Audit Checklist

An audit checklist is 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 1-317-232-2507. 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]

The system must contain written standards that an entity subject to audit must observe.

Forms Approved Previously

All forms previously approved by State Board of Accounts either by:

- Form Approval letter from SBOA; or
- Resolution of the Library

Remain approved for use by the library under the conditions in the original approval. No further action by a library is needed.

Exact Replicas

An exact replica of a prescribed form is the equivalent of the prescribed form and requires no action for a library to install the form

FORMS FOR USE BY LIBRARIES

Forms and systems installed are subject to review and/or recommendations during audits of a library to ensure compliance with current statutes and Uniform Compliance Guidelines.
Many of the forms are found in the Appendix of State Board of Accounts 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

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Other Forms Used in Lieu of Prescribed Formats

- By installing other forms a library agrees to comply with the form approval conditions.
- Library officials remain responsible to make sure the system and forms installed:
  - Meet the IT services controls, Chapter 5, beginning on page 5-1.
  - Along with manual processes, provide adequate internal controls over financial information, safeguarding of assets, and compliance with laws and regulations.
  - Comply with record retention and public access laws.

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)

Has any property or thing of value been loaned, pledged, granted, or otherwise

conveyed to anyone during the past year, other than through normal routines of circulation?
Does the accounting system make it possible to show that the library has complied with all applicable legal provisions?

Are all major accounting entities separated by Funds? Does a deficit exist in any Fund at year-end?

Has any library officer or employee accepted anything of value, whether in form of service, loan, thing, or promise, from anyone doing business with the library?

Are there persons on the library payroll not performing work for the library?

Has any library official or employee used influence or their vote to obtain expenditures of public funds for himself or a concern in which he has an interest?

Have all previous critical audit discrepancies been corrected? If not, list those not corrected and explain delay in correction.

Is the library involved in any lawsuit, either as plaintiff or defendant?

Are minutes or memoranda taken at all meetings of the library board?

Is all official action taken by the library board done so at a properly announced public meeting?

Are special meetings of the library board announced at regular meetings?

Are library records maintained in accordance with applicable retention standards?

Does the library have bonding or surety coverage for individuals with access to library funds?
Does the library follow the applicable regulations with respect to bid laws for purchase and disposal of surplus items?
Does the library keep financial records in accordance with applicable state guidelines?

Review of Financial Actions (Yes or No)
Is there security pledged for the balances in the bank accounts?
Does the library pay a monthly charge or fee for the bank accounts No maintained by the library?
Are funds in excess of those needed for normal operation invested in interest-bearing accounts

or securities?
Are restricted funds (those provided for special purposes other than general operations) loaned to other funds?
Does the library maintain proper accounts for petty cash, including a receipt for all disbursements?
Does the library use petty cash funds to cash personal checks, hold NSF No checks, make loans or cash advances?

Does the library keep clear and separate accounting records for the receipt and expenditure of general taxes, special purpose taxes, and other monies received?

Does the library utilize tax monies received in special funds only for the purpose specified in those funds?

Does the library make deposits intact and promptly?

Does the library take adequate internal precautions, both physical and clerical, to protect its cash collections such as fines and fees?

Did the library board adopt and approve a legal appropriation document or budget listing both expected revenues and proposed expenditures?
Did expenditures exceed estimated revenues?

Did the library make expenditures in accordance with its approved budget?

Did the library make its expenditures either by check or supported bank memoranda, except for petty cash?

Did the library make payroll changes, including pay increases, in accordance with approved procedures adopted by the library board or other governing authority?
Did the library make advance wages or salaries to any staff member?
Did the library pay staff for annual vacation in lieu of their taking it? If so, is this in accordance with approved procedures adopted by the library board or other governing authority?
Did the library make travel reimbursements in accordance with approved procedures, including approval by the responsible official either verbally or in writing?
Did the library require receipts for travel expenses such as hotels, airline tickets, meals, etc.?
Does the library have documented justification for any lump sum advances or allowances paid to officials or employees?
Does the library have an established policy for the use of gasoline or other credit cards?
Does the library conduct a physical inventory on movable equipment and furnishings?
Does the library conduct a physical inventory on consumable materials and supplies?
Have expenditures for such items as floral or memorial gifts and contributions to private or public organizations been made in accordance with appropriate policies or regulations?

Review of Purchasing Actions (Yes or No)
Does the library have established and documented purchasing procedures?
Do all departments, divisions, or employees comply with existing purchasing procedures?
Does the library clear all purchases through a central purchasing office?
Does the library ensure against purchasing in excessive amounts?
Does the library require purchase orders for purchase?
Are the purchase orders pre-numbered and adequately safeguarded?
Does a purchase order require adequate approval before funds are obligated?
Can any department purchase its own materials directly from vendors?
Does the library follow approved policies and regulations on materials and services for which a bid is required?
Does the library ever split purchases in order to avoid applicable bid guidelines? (Yes or No)
Do receiving reports on items purchased and/or delivered include: (Yes or No)
Details of items received at time of delivery?

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

Verification and certification of items received by a responsible library employee?

Does the library use the receiving report as part of the documentation for the disbursement of payments?

Does the library take precaution against theft and waste of supplies?

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

2013 Indiana Public Library Statistics: Table 14 Automated Bookkeeping

Library	County	2010 Census Population	Name of Automated Bookkeeping System
INDIANAPOLIS-MARION COUNTY PUBLIC LIBRARY	Marion	877,389	Blackbaud Fundware
ALLEN COUNTY PUBLIC LIBRARY	Allen	355,329	
LAKE COUNTY PUBLIC LIBRARY	Lake	242,837	CompuTrain
EVANSVILLE-VANDERBURGH PUBLIC LIBRARY	Vanderburgh	179,703	SAGE100
ST JOSEPH COUNTY PUBLIC LIBRARY	St Joseph	167,606	CompuTrain
PORTER COUNTY PUBLIC LIBRARY SYSTEM	Porter	144,947	CompuTrain
TIPPECANOE COUNTY PUBLIC LIBRARY	Tippecanoe	142,817	Banyon Data Systems
HAMILTON EAST PUBLIC LIBRARY	Hamilton	140,680	Keystone
MONROE COUNTY PUBLIC LIBRARY	Monroe		Banyon Data Systems

		137,974	
WILLARD LIBRARY OF EVANSVILLE	Vanderburgh	117,429	Peachtree/ Sage
VIGO COUNTY PUBLIC LIBRARY	Vigo	107,848	Budgetary Control System (BUCS)
JOHNSON COUNTY PUBLIC LIBRARY	Johnson	103,988	Banyon Data Systems
ELKHART PUBLIC LIBRARY	Elkhart	92,236	Banyon Data Systems
MISHAWAKA-PENN-HARRIS PUBLIC LIBRARY	St Joseph	89,652	CompuTrain
CARMEL CLAY PUBLIC LIBRARY	Hamilton	83,293	Microsoft Dynamics SL
HAMMOND PUBLIC LIBRARY	Lake	80,830	AVC
BARTHOLOMEW COUNTY PUBLIC LIBRARY	Bartholomew	76,418	CompuTrain
KOKOMO-HOWARD COUNTY PUBLIC LIBRARY	Howard	76,265	CYMA
GARY PUBLIC LIBRARY	Lake	75,242	Accufund
NEW ALBANY-FLOYD COUNTY PUBLIC LIBRARY	Floyd	74,578	Boyce Key Fund
MUNCIE-CENTER TOWNSHIP PUBLIC LIBRARY	Delaware	72,100	Banyon Data Systems
ANDERSON PUBLIC LIBRARY	Madison	70,954	Kintera Fundware

LA PORTE COUNTY PUBLIC LIBRARY	La Porte	64,696	Blackbaud Fundware
JEFFERSONVILLE TOWNSHIP PUBLIC LIBRARY	Clark	59,062	AVC
HANCOCK COUNTY PUBLIC LIBRARY	Hancock	58,997	BUCS Fund Accounting
MORGAN COUNTY PUBLIC LIBRARY	Morgan	55,921	AVC
MORRISSON REEVES LIBRARY	Wayne	51,760	AVC
CHARLESTOWN CLARK COUNTY PUBLIC LIBRARY	Clark	51,170	Blackbaud Fundware
AVON-WASHINGTON TOWNSHIP PUBLIC LIBRARY	Hendricks	44,764	Blackbaud Fundware
SHELBY COUNTY PUBLIC LIBRARY	Shelby	44,436	AVC
CROWN POINT COMMUNITY PUBLIC LIBRARY	Lake	41,810	Banyon Data Systems
NEW CASTLE-HENRY COUNTY PUBLIC LIBRARY	Henry	40,389	AVC
BROWNSBURG PUBLIC LIBRARY	Hendricks	40,258	Blackbaud Fundware
HARRISON COUNTY PUBLIC LIBRARY	Harrison	39,364	CompuTrain
OHIO TOWNSHIP PUBLIC LIBRARY SYSTEM	Warrick	37,749	Banyon Data Systems
GOSHEN PUBLIC LIBRARY	Elkhart	37,608	CompuTrain LAP
LA GRANGE COUNTY PUBLIC LIBRARY	La Grange	37,128	Peachtree
PUTNAM COUNTY PUBLIC LIBRARY	Putnam	36,273	
MICHIGAN CITY PUBLIC LIBRARY	Laporte	35,339	Banyon Data Systems
JACKSON COUNTY PUBLIC LIBRARY	Jackson	35,296	AVC
LOGANSPORT-CASS COUNTY PUBLIC LIBRARY	Cass	34,992	CompuTrain
BEDFORD PUBLIC LIBRARY	Lawrence	34,125	Banyon Data Systems
KNOX COUNTY PUBLIC LIBRARY	Knox	33,924	
WESTFIELD-WASHINGTON PUBLIC LIBRARY	Hamilton	32,884	AVC
LAWRENCEBURG PUBLIC LIBRARY	Dearborn	32,807	Banyon Data Systems
JEFFERSON COUNTY PUBLIC LIBRARY	Jefferson	32,428	AVC
JASPER-DUBOIS COUNTY CONTRACTUAL PUBLIC LIBRARY	Dubois	32,247	AVC

GREENWOOD PUBLIC LIBRARY	Johnson	31,658	AVC
JASPER COUNTY PUBLIC LIBRARY	Jasper	31,525	AVC
FRANKFORT COMMUNITY PUBLIC LIBRARY-CLINTON COUNTY CONTRACTUAL PUBLIC LIBRARY	Clinton	30,385	AVC
MARION PUBLIC LIBRARY	Grant	29,817	CompuTrain
EAST CHICAGO PUBLIC LIBRARY	Lake	29,698	FUNDWARE 7.60
WEST LAFAYETTE PUBLIC LIBRARY	Tippecanoe	29,596	
JENNINGS COUNTY PUBLIC LIBRARY	Jennings	28,525	CompuTrain
PLAINFIELD-GUILFORD TOWNSHIP PUBLIC LIBRARY	Hendricks	27,844	Banyon Data Systems
WARSAW COMMUNITY PUBLIC LIBRARY	Kosciusko	27,780	Banyon Data Systems
WELLS COUNTY PUBLIC LIBRARY	Wells	27,188	AVC
GREENSBURG-DECATUR COUNTY CONTRACTUAL PUBLIC LIBRARY	Decatur	25,740	AVC
CRAWFORDSVILLE DISTRICT PUBLIC LIBRARY	Montgomery	24,587	AVC
HUSSEY-MAYFIELD MEMORIAL PUBLIC LIBRARY	Boone	24,334	Blackbaud Fundware
FAYETTE COUNTY PUBLIC LIBRARY	Fayette	24,277	AVC
NOBLE COUNTY PUBLIC LIBRARY	Noble	24,218	CompuTrain
SCOTT COUNTY PUBLIC LIBRARY	Scott	24,181	AVC
PENDLETON COMMUNITY PUBLIC LIBRARY	Madison	22,232	CompuTrain
BOONVILLE-WARRICK COUNTY PUBLIC LIBRARY	Warrick	21,940	
HUNTINGTON CITY-TOWNSHIP PUBLIC LIBRARY	Huntington	21,932	AVC
MIDDLEBURY COMMUNITY PUBLIC LIBRARY	Elkhart	21,914	CompuTrain
OWEN COUNTY PUBLIC LIBRARY	Owen	21,575	CompuTrain
SULLIVAN COUNTY PUBLIC LIBRARY	Sullivan	21,475	AVC
LOWELL PUBLIC LIBRARY	Lake	20,591	AVC
ALEXANDRIAN PUBLIC LIBRARY	Posey	19,845	CompuTrain
PLYMOUTH PUBLIC LIBRARY	Marshall	19,601	CompuTrain

NORTH MADISON COUNTY PUBLIC LIBRARY SYSTEM	Madison	19,500	AVC
WESTCHESTER PUBLIC LIBRARY	Porter	19,396	AVC
PERRY COUNTY PUBLIC LIBRARY	Perry	19,338	CompuTrain
STARKE COUNTY PUBLIC LIBRARY SYSTEM	Starke	18,822	CompuTrain LAP
LEBANON PUBLIC LIBRARY	Boone	18,030	CompuTrain
JAY COUNTY PUBLIC LIBRARY	Jay	17,797	AVC
AURORA PUBLIC LIBRARY DISTRICT	Dearborn	17,240	Banyon Data Systems
KENDALLVILLE PUBLIC LIBRARY	Noble	16,557	Banyon Data Systems
FULTON COUNTY PUBLIC LIBRARY	Fulton	16,391	CompuTrain
TIPTON COUNTY PUBLIC LIBRARY	Tipton	15,936	CompuTrain LAP
ROCKVILLE PUBLIC LIBRARY	Parke	15,901	
PEABODY PUBLIC LIBRARY	Whitley	15,323	Banyon Data Systems
BROWN COUNTY PUBLIC LIBRARY	Brown	15,242	Banyon Data Systems
BLOOMFIELD-EASTERN GREENE COUNTY PUBLIC LIBRARY	Greene	15,014	Banyon Data Systems
CARNEGIE PUBLIC LIBRARY OF STEUBEN COUNTY	Steuben	14,437	CompuTrain
BEECH GROVE PUBLIC LIBRARY	Marion	14,192	AVC
ECKHART PUBLIC LIBRARY	Dekalb	13,665	American Fundware
MOORESVILLE PUBLIC LIBRARY	Morgan	12,973	CompuTrain
PIKE COUNTY PUBLIC LIBRARY	Pike	12,845	AVC
DANVILLE-CENTER TOWNSHIP PUBLIC LIBRARY	Hendricks	12,167	AVC
MITCHELL COMMUNITY PUBLIC LIBRARY	Lawrence	12,009	AVC
PRINCETON PUBLIC LIBRARY	Gibson	11,864	AVC
SPEEDWAY PUBLIC LIBRARY	Marion	11,812	Fundware
WASHINGTON CARNEGIE PUBLIC LIBRARY	Daviess	11,509	CompuTrain
PERU PUBLIC LIBRARY	Miami	11,417	

YORKTOWN PUBLIC LIBRARY	Delaware	11,415	Keystone Key Budget
LINCOLN HERITAGE PUBLIC LIBRARY	Spencer	11,347	Quickbooks Pro 25
FRANKLIN COUNTY PUBLIC LIBRARY DISTRICT	Franklin	11,123	AVC
FORTVILLE-VERNON TOWNSHIP PUBLIC LIBRARY	Hancock	11,005	AVC
BATESVILLE MEMORIAL PUBLIC LIBRARY	Ripley	10,852	CompuTrain
CRAWFORD COUNTY PUBLIC LIBRARY	Crawford	10,713	
ADAMS PUBLIC LIBRARY SYSTEM	Adams	10,698	CompuTrain
WABASH CARNEGIE PUBLIC LIBRARY	Wabash	10,666	AVC
SWITZERLAND COUNTY PUBLIC LIBRARY	Switzerland	10,613	AVC
MONTICELLO-UNION TOWNSHIP PUBLIC LIBRARY	White	10,561	CompuTrain
PULASKI COUNTY PUBLIC LIBRARY	Pulaski	10,383	AVC
HAMILTON NORTH PUBLIC LIBRARY	Hamilton	10,368	CompuTrain
OSGOOD PUBLIC LIBRARY	Ripley	10,307	AVC
SALEM-WASHINGTON TOWNSHIP PUBLIC LIBRARY	Washington	10,176	CompuTrain
NAPPANEE PUBLIC LIBRARY	Elkhart	10,082	CompuTrain LAP
HUNTINGBURG PUBLIC LIBRARY	Dubois	9,642	CompuTrain
SPENCER COUNTY PUBLIC LIBRARY	Spencer	9,605	CompuTrain (payroll only)
NEWTON COUNTY PUBLIC LIBRARY	Newton	9,235	AVC
GARRETT PUBLIC LIBRARY	Dekalb	9,175	AVC
GAS CITY-MILL TOWNSHIP PUBLIC LIBRARY	Grant	9,126	CompuTrain
CLINTON PUBLIC LIBRARY	Vermillion	9,119	AVC
BREMEN PUBLIC LIBRARY	Marshall	8,902	CompuTrain
ALEXANDRIA-MONROE PUBLIC LIBRARY	Madison	8,786	AVC
WESTVILLE-NEW DURHAM TOWNSHIP PUBLIC LIBRARY	Laporte	8,664	
WINCHESTER COMMUNITY PUBLIC LIBRARY	Randolph	8,622	AVC
BRAZIL PUBLIC LIBRARY	Clay	8,471	CompuTrain

LINTON PUBLIC LIBRARY	Greene	8,447	Banyon Data Systems
SYRACUSE-TURKEY CREEK TOWNSHIP PUBLIC LIBRARY	Kosciusko	8,428	AVC
FORT BRANCH-JOHNSON TOWNSHIP PUBLIC LIBRARY	Gibson	8,291	AVC
DELPHI PUBLIC LIBRARY	Carroll	7,724	CompuTrain LAP
CENTERVILLE-CENTER TOWNSHIP PUBLIC LIBRARY	Wayne	7,579	AVC
UNION COUNTY PUBLIC LIBRARY	Union	7,516	AVC
WAKARUSA-OLIVE & HARRISON TOWNSHIP PUBLIC LIBRARY	Elkhart	7,503	
VERMILLION COUNTY PUBLIC LIBRARY	Vermillion	7,093	
BROWNSTOWN PUBLIC LIBRARY	Jackson	7,080	AVC
FREMONT PUBLIC LIBRARY	Steuben	7,041	CompuTrain
BRISTOL-WASHINGTON TOWNSHIP PUBLIC LIBRARY	Elkhart	6,945	
LIGONIER PUBLIC LIBRARY	Noble	6,761	
COVINGTON-VEEDERSBURG PUBLIC LIBRARY	Fountain	6,683	AVC
NORTH WEBSTER COMMUNITY PUBLIC LIBRARY	Kosciusko	6,661	
GREENTOWN & EASTERN HOWARD SCHOOL PUBLIC LIBRARY	Howard	6,487	CompuTrain
RUSHVILLE PUBLIC LIBRARY	Rush	6,341	
HARTFORD CITY PUBLIC LIBRARY	Blackford	6,220	
OHIO COUNTY PUBLIC LIBRARY	Ohio	6,128	Banyon Data Systems
NORTH MANCHESTER PUBLIC LIBRARY	Wabash	6,112	AVC
PAOLI PUBLIC LIBRARY	Orange	6,031	CompuTrain LAP
LOOGOOTEE PUBLIC LIBRARY	Martin	5,853	AVC
CLAYTON-LIBERTY TOWNSHIP PUBLIC LIBRARY	Hendricks	5,772	
MELTON PUBLIC LIBRARY	Orange	5,760	CompuTrain
CHURUBUSCO PUBLIC LIBRARY	Whitley	5,327	CompuTrain
CAMBRIDGE CITY PUBLIC LIBRARY	Wayne	5,306	AVC

THORNTOWN PUBLIC LIBRARY	Boone	5,105	CompuTrain
WHITING PUBLIC LIBRARY	Lake	4,997	AVC
SOUTH WHITLEY-CLEVELAND TOWNSHIP PUBLIC LIBRARY	Whitley	4,873	CompuTrain
SHERIDAN PUBLIC LIBRARY	Hamilton	4,858	AVC
MILFORD PUBLIC LIBRARY	Kosciusko	4,770	AVC
POSEYVILLE CARNEGIE PUBLIC LIBRARY	Posey	4,727	AVC
NEW CARLISLE & OLIVE TOWNSHIP PUBLIC LIBRARY	St Joseph	4,704	CompuTrain LAP
MIDDLETOWN FALL CREEK TOWNSHIP PUBLIC LIBRARY	Henry	4,612	AVC
NORTH JUDSON-WAYNE TOWNSHIP PUBLIC LIBRARY	Starke	4,541	AVC
BICKNELL-VIGO TOWNSHIP PUBLIC LIBRARY	Knox	4,516	AVC
EDINBURGH WRIGHT-HAGEMAN PUBLIC LIBRARY	Johnson	4,384	AVC
ATTICA PUBLIC LIBRARY	Fountain	4,354	AVC
BENTON COUNTY PUBLIC LIBRARY	Benton	4,242	
FAIRMOUNT PUBLIC LIBRARY	Grant	4,239	
OWENSVILLE CARNEGIE PUBLIC LIBRARY	Gibson	4,026	CompuTrain
BERNE PUBLIC LIBRARY	Adams	3,999	CompuTrain LAP
ARGOS PUBLIC LIBRARY	Marshall	3,850	CompuTrain
BARTON REES POGUE MEMORIAL PUBLIC LIBRARY	Grant	3,845	Quickbooks
OAKLAND CITY-COLUMBIA TOWNSHIP PUBLIC LIBRARY	Gibson	3,830	AVC
BELL MEMORIAL PUBLIC LIBRARY	Kosciusko	3,817	CompuTrain
TYSON LIBRARY ASSOCIATION, INC	Ripley	3,685	Quickbooks
UNION CITY PUBLIC LIBRARY	Randolph	3,584	AVC
ORLEANS TOWN & TOWNSHIP PUBLIC LIBRARY	Orange	3,555	CompuTrain
HAGERSTOWN-JEFFERSON TOWNSHIP PUBLIC LIBRARY	Wayne	3,482	AVC
MONON TOWN & TOWNSHIP PUBLIC LIBRARY	White	3,282	CompuTrain

WATERLOO-GRANT TOWNSHIP PUBLIC LIBRARY	Dekalb	3,276	CompuTrain
BROOKSTON-PRAIRIE TOWNSHIP PUBLIC LIBRARY	White	3,180	
BOURBON PUBLIC LIBRARY	Marshall	3,152	CompuTrain
CULVER-UNION TOWNSHIP PUBLIC LIBRARY	Marshall	3,088	CompuTrain
WALKERTON-LINCOLN TOWNSHIP PUBLIC LIBRARY	St Joseph	3,056	Surpass Central
AKRON CARNEGIE PUBLIC LIBRARY	Fulton	3,048	AVC
PIERCETON & WASHINGTON TOWNSHIP PUBLIC LIBRARY	Kosciusko	2,996	
ODON WINKELPLECK PUBLIC LIBRARY	Daviess	2,840	
FLORA-MONROE TOWNSHIP PUBLIC LIBRARY	Carroll	2,797	CompuTrain
BUTLER PUBLIC LIBRARY	Dekalb	2,684	CompuTrain LAP
MONTPELIER-HARRISON TOWNSHIP PUBLIC LIBRARY	Blackford	2,640	
WALTON & TIPTON TOWNSHIP PUBLIC LIBRARY	Cass	2,490	AVC
DUNKIRK PUBLIC LIBRARY	Jay	2,362	AVC
WILLIAMSPORT-WASHINGTON TOWNSHIP PUBLIC LIBRARY	Warren	2,298	AVC
SPICELAND TOWN-TOWNSHIP PUBLIC LIBRARY	Henry	2,279	
COATESVILLE-CLAY TOWNSHIP PUBLIC LIBRARY	Hendricks	2,256	
CONVERSE-JACKSON TOWNSHIP PUBLIC LIBRARY	Miami	2,228	
JASONVILLE PUBLIC LIBRARY	Greene	2,222	
KNIGHTSTOWN PUBLIC LIBRARY	Henry	2,182	
WASHINGTON TOWNSHIP PUBLIC LIBRARY	Randolph	2,172	
KENTLAND-JEFFERSON TOWNSHIP PUBLIC LIBRARY	Newton	2,140	CompuTrain
ANDREWS-DALLAS TOWNSHIP PUBLIC LIBRARY	Huntington	2,114	
WORTHINGTON JEFFERSON TOWNSHIP PUBLIC LIBRARY	Greene	2,094	
WARREN PUBLIC LIBRARY	Huntington	2,049	
REMINGTON-CARPENTER TOWNSHIP PUBLIC LIBRARY	Jasper	1,953	AVC

VAN BUREN PUBLIC LIBRARY	Grant	1,934	CompuTrain
DARLINGTON PUBLIC LIBRARY	Montgomery	1,915	
LADOGA-CLARK TOWNSHIP PUBLIC LIBRARY	Montgomery	1,841	
WANATAH PUBLIC LIBRARY	Laporte	1,833	
SWAYZEE PUBLIC LIBRARY	Grant	1,779	
JONESBORO PUBLIC LIBRARY	Grant	1,756	
ROANOKE PUBLIC LIBRARY	Huntington	1,722	
WAVELAND-BROWN TOWNSHIP PUBLIC LIBRARY	Montgomery	1,719	
ROANN PAW-PAW TOWNSHIP PUBLIC LIBRARY	Wabash	1,691	
ROACHDALE-FRANKLIN TOWNSHIP PUBLIC LIBRARY	Putnam	1,690	
BROOK-IROQUOIS-WASHINGTON TOWNSHIP PUBLIC LIBRARY	Newton	1,680	AVC
OTTERBEIN PUBLIC LIBRARY	Benton	1,619	Banyon Data Systems
OXFORD PUBLIC LIBRARY	Benton	1,581	
JOYCE PUBLIC LIBRARY	Steuben	1,577	
WOLCOTT COMMUNITY PUBLIC LIBRARY	White	1,553	
ROYAL CENTER-BOONE TOWNSHIP PUBLIC LIBRARY	Cass	1,484	
COLFAX-PERRY TOWNSHIP PUBLIC LIBRARY	Clinton	1,459	
MONTEZUMA PUBLIC LIBRARY	Parke	1,438	AVC
KINGMAN-MILLCREEK PUBLIC LIBRARY	Fountain	1,406	
FRANCESVILLE-SALEM TOWNSHIP PUBLIC LIBRARY	Pulaski	1,399	
KEWANNA-UNION TOWNSHIP PUBLIC LIBRARY	Fulton	1,397	
CAMDEN-JACKSON TOWNSHIP PUBLIC LIBRARY	Carroll	1,391	
KIRKLIN PUBLIC LIBRARY	Clinton	1,380	
FARMLAND PUBLIC LIBRARY	Randolph	1,333	AVC
LINDEN CARNEGIE PUBLIC LIBRARY	Montgomery	1,272	

PENN TOWNSHIP PUBLIC LIBRARY	Jay	1,239	
WEST LEBANON-PIKE TOWNSHIP PUBLIC LIBRARY	Warren	1,221	
GOODLAND & GRANT TOWNSHIP PUBLIC LIBRARY	Newton	1,189	
MONTEREY-TIPPECANOE TOWNSHIP PUBLIC LIBRARY	Pulaski	1,104	
BOSWELL-GRANT TOWNSHIP PUBLIC LIBRARY	Benton	1,056	
LA CROSSE PUBLIC LIBRARY	La Porte	935	CompuTrain
HENRY HENLEY PUBLIC LIBRARY	Rush	927	
RIDGEVILLE PUBLIC LIBRARY	Randolph	803	
DUBLIN PUBLIC LIBRARY	Wayne	790	
NEW HARMONY WORKINGMEN'S INSTITUTE	Posey	789	CompuTrain
SHOALS PUBLIC LIBRARY	Martin	756	
MATTHEWS PUBLIC LIBRARY	Grant	596	
EARL PARK PUBLIC LIBRARY	Benton	542	
YORK TOWNSHIP PUBLIC LIBRARY	Benton	181	