

STATE BOARD OF ACCOUNTS
302 West Washington Street
Room E418
INDIANAPOLIS, INDIANA 46204-2769

FINANCIAL STATEMENT EXAMINATION REPORT

OF

PULASKI COUNTY PUBLIC LIBRARY

PULASKI COUNTY, INDIANA

January 1, 2010 to December 31, 2011



FILED
10/04/2012

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OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Director	MacKenzie Ledley	01-01-10 to 12-31-12
Treasurer	Pamela Leman	07-01-09 to 06-30-10
	Judy Luckey	07-01-10 to 06-30-11
	Mary Ann Finke	07-01-11 to 06-30-13
President of the Board	Paul Baker	07-01-09 to 06-30-10
	Pamela Leman	07-01-10 to 06-30-11
	Paul Baker	07-01-11 to 12-20-11
	Pamela Leman	12-21-11 to 06-30-12
	Steven Slaven	07-01-12 to 06-30-13



STATE OF INDIANA
AN EQUAL OPPORTUNITY EMPLOYER

STATE BOARD OF ACCOUNTS
302 WEST WASHINGTON STREET
ROOM E418
INDIANAPOLIS, INDIANA 46204-2769

Telephone: (317) 232-2513
Fax: (317) 232-4711
Web Site: www.in.gov/sboa

INDEPENDENT ACCOUNTANT'S REPORT

TO: THE OFFICIALS OF PULASKI COUNTY PUBLIC LIBRARY, PULASKI COUNTY, INDIANA

We have examined the financial statements of Pulaski County Public Library (Library), for the period of January 1, 2010 to December 31, 2011. The Library's management is responsible for the financial statements. Our responsibility is to express an opinion based on our examination.

Our examination was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants and, accordingly, included examining, on a test basis, evidence supporting the financial statements and performing such other procedures as we considered necessary in the circumstances. We believe that our examination provides a reasonable basis for our opinion.

As discussed in Note 1, the Library prepares its financial statements on the prescribed basis of accounting that demonstrates compliance with the reporting requirements established by the State Board of Accounts as allowed by state statute (IC 5-11-1-6), which is a comprehensive basis of accounting other than accounting principles generally accepted in the United States of America. The basis noted above is a different basis than that used in the prior year.

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position and results of operations of the Library for the years ended December 31, 2010 and 2011, on the basis of accounting described in Note 1.

The Combining Schedules of Receipts, Disbursements, and Cash and Investment Balances – Regulatory Basis, Schedule of Leases and Debt, and Schedule of Capital Assets, as listed in the Table of Contents, are presented for additional analysis and are not required parts of the financial statements. They have not been subjected to the examination procedures applied to the financial statements and, accordingly, we express no opinion on them.

The Library's response to the Examination Result and Comment identified in our examination is described in the accompanying section of the report entitled Official Response. We did not examine the Library's response and, accordingly, we express no opinion on it.

This report is intended solely for the information and use of the Library's management, Library Board, and others within the entity and is not intended to be and should not be used by anyone other than these specified parties. In accordance with Indiana Code 5-11-5-1, this report is a part of the public records of the State Board of Accounts and of the office examined.

STATE BOARD OF ACCOUNTS

July 30, 2012

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FINANCIAL STATEMENTS

The financial statements and accompanying notes were approved by management of the Library. The financial statements and notes are presented as intended by the Library.

PULASKI COUNTY PUBLIC LIBRARY
STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CASH AND INVESTMENT BALANCES -
REGULATORY BASIS
For The Year Ended December 31, 2010

Fund	Cash and Investments 01-01-10	Receipts	Disbursements	Cash and Investments 12-31-10
Library Operating Fund	\$ 303,130	\$ 673,612	\$ 537,856	\$ 438,886
Petty Cash	150	-	-	150
Change Fund	75	59	-	134
Gift Memorial	142,106	20,894	20,049	142,951
Rainy Day	53,204	36,294	-	89,498
Levy Excess	-	2,040	-	2,040
Bond And Interest Redemption Fund	102,052	179,707	184,098	97,661
Construction Fund	57,811	478	58,289	-
Library Improvement Reserve	496,375	8,196	20,482	484,089
Plac Card	30	-	30	-
Totals	<u>\$ 1,154,933</u>	<u>\$ 921,280</u>	<u>\$ 820,804</u>	<u>\$ 1,255,409</u>

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

PULASKI COUNTY PUBLIC LIBRARY
STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CASH AND INVESTMENT BALANCES -
REGULATORY BASIS
For The Year Ended December 31, 2011

Fund	Cash and Investments 01-01-11	Receipts	Disbursements	Cash and Investments 12-31-11
Library Operating Fund	\$ 438,886	\$ 650,105	\$ 633,188	\$ 455,803
Rainy Day	89,498	50,938	4,488	135,948
Levy Excess	2,040	-	2,040	-
Library Improvement Reserve	484,089	5,071	18,446	470,714
Plac Card	-	100	100	-
Petty Cash	150	-	-	150
Change Fund	134	-	-	134
Gift Memorial	142,951	12,387	18,832	136,506
Bond And Interest Redemption Fund	97,661	182,948	179,876	100,733
Totals	<u>\$ 1,255,409</u>	<u>\$ 901,549</u>	<u>\$ 856,970</u>	<u>\$ 1,299,988</u>

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

PULASKI COUNTY PUBLIC LIBRARY
NOTES TO FINANCIAL STATEMENTS

Note 1. Summary of Significant Accounting Policies

A. Reporting Entity

The Library was established under the laws of the State of Indiana. The Library operates under an appointed governing board and provides culture services.

The accompanying financial statements present the financial information for the Library.

B. Basis of Accounting

The financial statements are reported on a regulatory basis of accounting prescribed by the State Board of Accounts in accordance with state statute (IC 5-11-1-6), which is a comprehensive basis of accounting other than accounting principles generally accepted in the United States of America. Receipts are recorded when received and disbursements are recorded when paid.

The regulatory basis of accounting differs from accounting principles generally accepted in the United States of America in that receipts are recognized when received in cash, rather than when earned, and disbursements are recognized when paid, rather than when a liability is incurred.

C. Cash and Investments

Investments are stated at cost. Any changes in fair value of the investments are reported as receipts in the year of the sale of the investment.

D. Receipts

Receipts are presented in the aggregate on the face of the financial statements. The aggregate receipts include the following sources:

Taxes which can include one or more of the following: property taxes, certified shares (local option tax), property tax replacement credit (local option tax), county option income tax, wheel tax, innkeepers tax, food and beverage tax, county economic development income tax, boat and trailer excise tax, county adjusted gross income tax, and other taxes that are set by the Library.

Intergovernmental receipts which include receipts from other governments in the form of operating grants, entitlements, or payments in lieu of taxes. Examples of this type of receipts include, but are not limited to: federal grants, state grants, cigarette tax distributions received from the state, motor vehicle highway distribution received from the state, local road and street distribution received from the state, financial institution tax received from the state, auto excise surtax received from the state, commercial vehicle excise tax received from the state, major moves distributions received from the state, and riverboat receipts received from the county.

Charges for services which can include, but are not limited to the following: planning commission charges, building department charges, copies of public records, copy machine charges, accident report copies, gun permit applications, 911 telephone services, recycling fees, dog pound fees, emergency medical service fees, park rental fees, swimming pool receipts, cable tv receipts, ordinance violations, fines and fees, bond forfeitures, court costs, and court receipts.

PULASKI COUNTY PUBLIC LIBRARY
NOTES TO FINANCIAL STATEMENTS
(Continued)

Fines and forfeits which include receipts derived from fines and penalties imposed for the commission of statutory offenses, violation of lawful administrative rules and regulations (fines), and for the neglect of official duty and monies derived from confiscating deposits held as performance guarantees (forfeitures).

Other receipts which include amounts received from various sources which can include, but are not limited to the following: net proceeds from borrowings; interfund loan activity; transfers authorized by statute, ordinance, resolution or court order; internal service receipts; and fiduciary receipts.

E. Disbursements

Disbursements are presented in the aggregate on the face of the financial statements. The aggregate disbursements include the following uses:

Personal services include outflows for salaries, wages, and related employee benefits provided for all persons employed. In those units where sick leave, vacation leave, overtime compensation, and other such benefits are appropriated separately, such payments would also be included.

Supplies which include articles and commodities that are entirely consumed and materially altered when used and/or show rapid depreciation after use for a short period of time. Examples of supplies include office supplies, operating supplies, and repair and maintenance supplies.

Other services and charges which include, but are not limited to: professional services, communication and transportation, printing and advertising, insurance, utility services, repairs and maintenance, and rental charges.

Debt service principal and interest which include fixed obligations resulting from financial transactions previously entered into by the Library. It includes all expenditures for the reduction of the principal and interest of the Library's general obligation indebtedness.

Capital outlay which include all outflows for land, infrastructure, buildings, improvements, and machinery and equipment having an appreciable and calculable period of usefulness.

Other disbursements which include, but are not limited to the following: interfund loan payments, loans made to other funds, internal service disbursements, and transfers out that are authorized by statute, ordinance, resolution, or court order.

F. Interfund Transfers

The Library may, from time to time, transfer money from one fund to another. These transfers, if any, are included as a part of the receipts and disbursements of the affected funds and as a part of total receipts and disbursements. The transfers are used for cash flow purposes as provided by various statutory provisions.

PULASKI COUNTY PUBLIC LIBRARY
NOTES TO FINANCIAL STATEMENTS
(Continued)

G. Fund Accounting

Separate funds are established, maintained, and reported by the Library. Each fund is used to account for money received from and used for specific sources and uses as determined by various regulations. Restrictions on some funds are set by statute while other funds are internally restricted by the Library. The money accounted for in a specific fund may only be available for use for certain, legally restricted purposes. Additionally, some funds are used to account for assets held by the Library in a trustee capacity as an agent of individuals, private organizations, other funds, or other governmental units and therefore the funds cannot be used for any expenditures of the unit itself.

Note 2. Budgets

The operating budget is initially prepared and approved at the local level. The fiscal officer of the Library submits a proposed operating budget to the governing board for the following calendar year. The budget is advertised as required by law. Prior to adopting the budget, the governing board conducts public hearings and obtains taxpayer comments. Prior to November 1, the governing board approves the budget for the next year. The budget for funds for which property taxes are levied or highway use taxes are received is subject to final approval by the Indiana Department of Local Government Finance.

Note 3. Property Taxes

Property taxes levied are collected by the County Treasurer and are scheduled to be distributed to the Library in June and December; however, situations can arise which would delay the distributions. State statute (IC 6-1.1-17-16) requires the Indiana Department of Local Government Finance to establish property tax rates and levies by February 15. These rates were based upon the preceding year's March 1 (lien date) assessed valuations adjusted for various tax credits. Taxable property is assessed at 100 percent of the true tax value (determined in accordance with rules and regulations adopted by the Indiana Department of Local Government Finance). Taxes may be paid in two equal installments which normally become delinquent if not paid by May 10 and November 10, respectively.

Note 4. Deposits and Investments

Deposits, made in accordance with state statute (IC 5-13), with financial institutions in the State of Indiana at year end should be entirely insured by the Federal Depository Insurance Corporation or by the Indiana Public Deposit Insurance Fund. This includes any deposit accounts issued or offered by a qualifying financial institution.

State statutes authorize the Library to invest in securities including, but not limited to, federal government securities, repurchase agreements, and certain money market mutual funds. Certain other statutory restrictions apply to all investments made by local governmental units.

PULASKI COUNTY PUBLIC LIBRARY
NOTES TO FINANCIAL STATEMENTS
(Continued)

Note 5. Risk Management

The Library may be exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; job related illnesses or injuries to employees; medical benefits to employees, retirees, and dependents; and natural disasters.

These risks can be mitigated through the purchase of insurance, establishment of a self-insurance fund, and/or participation in a risk pool. The purchase of insurance transfers the risk to an independent third party. The establishment of a self-insurance fund allows the Library to set aside money for claim settlements. The self-insurance fund would be included in the financial statements. The purpose of participation in a risk pool is to provide a medium for the funding and administration of the risks. These risks may also be mitigated by the Library by recording as a disbursement any replacement items purchased.

Note 6. Pension Plan

Public Employees' Retirement Fund

Plan Description

The Indiana Public Employees' Retirement Fund (PERF) is a defined benefit pension plan. PERF is an agent multiple-employer public employee retirement system, which provides retirement benefits to plan members and beneficiaries. All full-time employees are eligible to participate in this defined benefit plan. State statutes (IC 5-10.2 and 5-10.3) govern, through the Indiana Public Retirement System (INPRS) Board, most requirements of the system, and give the Library authority to contribute to the plan. The PERF retirement benefit consists of the pension provided by employer contributions plus an annuity provided by the member's annuity savings account. The annuity savings account consists of members' contributions, set by state statute at 3 percent of compensation, plus the interest credited to the member's account. The employer may elect to make the contributions on behalf of the member.

INPRS administers the plan and issues a publicly available financial report that includes financial statements and required supplementary information for the plan as a whole and for its participants. That report may be obtained by contacting:

Indiana Public Retirement System
1 North Capital Street, Suite 001
Indianapolis, IN 46204
Ph. (888) 526-1687

Funding Policy and Annual Pension Cost

The contribution requirements of the plan members for PERF are established by the Board of Trustees of INPRS.

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SUPPLEMENTARY INFORMATION – UNAUDITED

For additional financial information, the Library's 2010 Annual Report can be found on the Indiana Transparency Portal website: www.in.gov/itp/annual_reports/.

For additional financial information, the Library's 2011 Annual Report information can be found on the Gateway website: <https://gateway.ifionline.org/>.

Differences may be noted between the financial information presented in the financial statements contained in this report and the financial information presented in the Annual Reports of the Library which are referenced above. These differences, if any, are due to adjustments made to the financial information during the course of the examination. This is a common occurrence in any financial statement examination. The financial information presented in this report is examined information, and the accuracy of such information can be determined by reading the opinion given in the Independent Accountant's Report.

The supplementary information presented was approved by management of the Library. It is presented as intended by the Library.

PULASKI COUNTY PUBLIC LIBRARY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2010

	Library Operating Fund	Petty Cash	Change Fund	Gift Memorial	Rainy Day	Levy Excess	Bond And Interest Redemption Fund	Construction Fund	Library Improvement Reserve	Plac Card	Totals
Cash and investments - beginning	\$ 303,130	\$ 150	\$ 75	\$ 142,106	\$ 53,204	\$ -	\$ 102,052	\$ 57,811	\$ 496,375	\$ 30	\$ 1,154,933
Receipts:											
Taxes	374,729	-	-	-	-	-	162,029	-	-	-	536,758
Intergovernmental	273,595	-	-	-	34,882	2,040	15,234	-	-	-	325,751
Fines and forfeits	15,058	-	-	-	-	-	-	-	-	-	15,058
Other receipts	10,230	-	59	20,894	1,412	-	2,444	478	8,196	-	43,713
Total receipts	<u>673,612</u>	<u>-</u>	<u>59</u>	<u>20,894</u>	<u>36,294</u>	<u>2,040</u>	<u>179,707</u>	<u>478</u>	<u>8,196</u>	<u>-</u>	<u>921,280</u>
Disbursements:											
Personal services	352,740	-	-	-	-	-	-	-	-	-	352,740
Supplies	13,951	-	-	-	-	-	-	-	-	-	13,951
Other services and charges	98,232	-	-	-	-	-	-	-	-	-	98,232
Capital outlay	72,849	-	-	20,049	-	-	-	58,289	20,482	-	171,669
Other disbursements	84	-	-	-	-	-	184,098	-	-	30	184,212
Total disbursements	<u>537,856</u>	<u>-</u>	<u>-</u>	<u>20,049</u>	<u>-</u>	<u>-</u>	<u>184,098</u>	<u>58,289</u>	<u>20,482</u>	<u>30</u>	<u>820,804</u>
Excess (deficiency) of receipts over disbursements	<u>135,756</u>	<u>-</u>	<u>59</u>	<u>845</u>	<u>36,294</u>	<u>2,040</u>	<u>(4,391)</u>	<u>(57,811)</u>	<u>(12,286)</u>	<u>(30)</u>	<u>100,476</u>
Cash and investments - ending	<u>\$ 438,886</u>	<u>\$ 150</u>	<u>\$ 134</u>	<u>\$ 142,951</u>	<u>\$ 89,498</u>	<u>\$ 2,040</u>	<u>\$ 97,661</u>	<u>\$ -</u>	<u>\$ 484,089</u>	<u>\$ -</u>	<u>\$ 1,255,409</u>

PULASKI COUNTY PUBLIC LIBRARY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2011

	Library Operating Fund	Rainy Day	Levy Excess	Library Improvement Reserve	Plac Card	Petty Cash	Change Fund	Gift Memorial	Bond And Interest Redemption Fund	Totals
Cash and investments - beginning	\$ 438,886	\$ 89,498	\$ 2,040	\$ 484,089	\$ -	\$ 150	\$ 134	\$ 142,951	\$ 97,661	\$ 1,255,409
Receipts:										
Taxes	370,342	-	-	-	-	-	-	-	167,573	537,915
Intergovernmental	248,710	-	-	-	-	-	-	-	15,375	264,085
Charges for services	-	-	-	-	100	-	-	-	-	100
Fines and forfeits	17,968	-	-	-	-	-	-	-	-	17,968
Other receipts	13,085	50,938	-	5,071	-	-	-	12,387	-	81,481
Total receipts	<u>650,105</u>	<u>50,938</u>	<u>-</u>	<u>5,071</u>	<u>100</u>	<u>-</u>	<u>-</u>	<u>12,387</u>	<u>182,948</u>	<u>901,549</u>
Disbursements:										
Personal services	371,436	-	-	-	-	-	-	-	-	371,436
Supplies	23,072	-	-	-	-	-	-	-	-	23,072
Other services and charges	99,463	-	-	-	-	-	-	-	-	99,463
Debt service - principal and interest	-	-	-	-	-	-	-	-	179,876	179,876
Capital outlay	89,214	-	-	18,446	-	-	-	-	-	107,660
Other disbursements	50,003	4,488	2,040	-	100	-	-	18,832	-	75,463
Total disbursements	<u>633,188</u>	<u>4,488</u>	<u>2,040</u>	<u>18,446</u>	<u>100</u>	<u>-</u>	<u>-</u>	<u>18,832</u>	<u>179,876</u>	<u>856,970</u>
Excess (deficiency) of receipts over disbursements	<u>16,917</u>	<u>46,450</u>	<u>(2,040)</u>	<u>(13,375)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(6,445)</u>	<u>3,072</u>	<u>44,579</u>
Cash and investments - ending	\$ <u>455,803</u>	\$ <u>135,948</u>	\$ <u>-</u>	\$ <u>470,714</u>	\$ <u>-</u>	\$ <u>150</u>	\$ <u>134</u>	\$ <u>136,506</u>	\$ <u>100,733</u>	\$ <u>1,299,988</u>

PULASKI COUNTY PUBLIC LIBRARY
SCHEDULE OF LEASES AND DEBT
December 31, 2011

Lessor	Purpose	Annual Lease Payment	Lease Beginning Date	Lease Ending Date
Governmental activities: Smith Office	Copier	\$ 1,592	01-04-10	01-04-15
Total of annual lease payments		<u>\$ 1,592</u>		

Type	Description of Debt Purpose	Ending Principal Balance	Principal and Interest Due Within One Year
Governmental activities: General obligation bonds	Renovation/Addition to the Library	\$ 1,590,000	\$ 185,503
Totals		<u>\$ 1,590,000</u>	<u>\$ 185,503</u>

PULASKI COUNTY PUBLIC LIBRARY
 SCHEDULE OF CAPITAL ASSETS
 December 31, 2011

Capital assets are reported at actual or estimated historical cost based on appraisals or deflated current replacement cost. Contributed or donated assets are reported at estimated fair value at the time received.

	Ending Balance
Governmental activities:	
Land	\$ 1,462,968
Buildings	2,348,325
Machinery, equipment and vehicles	96,526
Books and other	1,067,125
Total governmental activities	4,974,944
Total capital assets	\$ 4,974,944

PULASKI COUNTY PUBLIC LIBRARY
EXAMINATION RESULT AND COMMENT

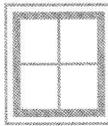
COMPENSATION AND BENEFITS

Full-time employees of the Library were given performance raises at the discretion of the Library Director. These raises, ranging from 1 to 2 percent, were not included on the salary ordinance or resolution. In addition, the Library Director received a 2 percent performance raise, which was not included in the salary ordinance or resolution or included in the board minutes.

All compensation and benefits paid to officials and employees must be included in the labor contract, salary ordinance, resolution or salary schedule adopted by the governing body unless otherwise authorized by statute. Compensation should be made in a manner that will facilitate compliance with state and federal reporting requirements. (Accounting and Uniform Compliance Guidelines Manual for Libraries, Chapter 4)

PULASKI COUNTY PUBLIC LIBRARY
EXIT CONFERENCE

The contents of this report were discussed on July 30, 2012, with MacKenzie Ledley, Director. The Official Response has been made a part of this report and can be found on pages 20 and 21.



P U L A S K I C O U N T Y
PUBLIC LIBRARY

Your hometown window to the world

OFFICIAL RESPONSE

August 7, 2012

To Whom it May Concern:

This letter is in response to the comments from the July examination by the State Board of Accounts regarding the financial statements of the Pulaski County Public Library. Attached to this letter is my affidavit as the Treasurer of the Pulaski County Public Library Board of Trustees.

In the attached affidavit, I state, "The Director was instructed by the board to perform annual performance evaluations of full-time employees. The Director was instructed that the performance raises are to be based upon the minimum and maximum guidelines set within the board approved salary schedule.

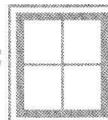
In May 2011, in accordance with board adopted policy, the board evaluated the Director's position based upon her performance in 2011. After completing the evaluation, the board decided to give the Director a performance raise of 2%, effective immediately and moving forward into the next year.

Although this was adopted by the board at the meeting where she was present, for some reason it was not included in the minutes. This was an oversight on the part of the board. All evaluations of the Director have been wonderful and all raises have been appropriate."

Sincerely,

Mary Ann Finke, Treasurer
Pulaski County Public Library Board of Trustees

- 20 -



OFFICIAL RESPONSE

Affidavit

Comes now, Mary Ann Finke, being first duly sworn upon oath alleges and says that:

1. I am a member of the Pulaski County Public Library Board of Trustees.
2. I have served as Treasurer of the Pulaski County Public Library Board of Trustees since 2011.
3. The Director was instructed by the board to perform annual performance evaluations of full-time employees. The Director was instructed that the performance raises are to be based upon the minimum and maximum guidelines set within the board approved salary schedule.
4. In May 2011, in accordance with board adopted policy, the board evaluated the Director's position based upon her performance in 2011.
5. After completing the evaluation, the board decided to give the Director a performance raise of 2%, effective immediately and moving forward into the next year.
6. Although this was adopted by the board at the meeting where she was present, for some reason it was not included in the minutes. This was an oversight on the part of the board. All evaluations of the Director have been wonderful and all raises have been appropriate.
7. This is the official response to the State Board of Accounts July 30, 2012 examination of the financial statements of the Pulaski County Public Library comments.

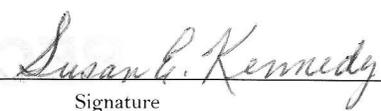
Further affiant sayeth not.



Mary Ann Finke, Treasurer

Pulaski County Public Library Board of Trustees

Sworn to and subscribed before me this 28 day of August, 2012.

Notary Public: 

Signature

My Commission Expires: 3-13-2016