

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

FINANCIAL STATEMENT EXAMINATION REPORT

OF

FULTON COUNTY PUBLIC LIBRARY

FULTON COUNTY, INDIANA

January 1, 2011 to December 31, 2012



FILED
10/21/2013

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SCHEDULE OF OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Director	Rebecca Williams (Interim) Jonathon Gaskill	01-05-11 to 12-31-12 01-01-13 to 12-31-13
Treasurer	Robert Uhrich	01-01-11 to 12-31-13
President of the Board	George Hapner Sandy Sawyer Leslie Walker	01-01-11 to 12-31-11 01-01-12 to 12-31-12 01-01-13 to 12-31-13



STATE OF INDIANA
AN EQUAL OPPORTUNITY EMPLOYER

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INDEPENDENT ACCOUNTANT'S REPORT

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

We have examined the accompanying financial statement of the Fulton County Public Library (Library), for the period of January 1, 2011 to December 31, 2012. The financial statement is the responsibility of the Library's management. Our responsibility is to express an opinion on the financial statement 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 statement 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 statement on the prescribed basis of accounting that demonstrates compliance with the reporting requirements established by the Indiana 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 effects on the financial statement of the variances between these regulatory accounting practices and accounting principles generally accepted in the United States of America, although not reasonably determinable, are presumed to be material. The basis noted above is a different basis than that used in the prior period.

In our opinion, because of the matter discussed in the preceding paragraph, the financial statement referred to above does not present fairly, in conformity with accounting principles generally accepted in the United States of America, the financial position and results of operations of the Library for the period of January 1, 2011 to December 31, 2012.

In our opinion, the financial statement referred to above presents fairly, in all material respects, the financial position and results of operations of the Library for the period of January 1, 2011 to December 31, 2012, on the basis of accounting described in Note 1.

Our examination was conducted for the purpose of forming an opinion on the Library's financial statement. The Combining Schedules of Receipts, Disbursements, and Cash and Investment Balances – Regulatory Basis, Schedule of Payables and Receivables, 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 statement. They have not been subjected to the examination procedures applied to the financial statement and, accordingly, we express no opinion on them.

Bruce Hartman
State Examiner

September 18, 2013

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FINANCIAL STATEMENT

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

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FULTON COUNTY PUBLIC LIBRARY
STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CASH AND INVESTMENT BALANCES -
REGULATORY BASIS
For The Years Ended December 31, 2011 And 2012

Fund	Cash and Investments 01-01-11	Receipts	Disbursements	Cash and Investments 12-31-11	Receipts	Disbursements	Cash and Investments 12-31-12
Construction Fund	\$ 26,209	\$ 33	\$ 26,242	\$ -	\$ -	\$ -	\$ -
CAPITAL PROJECTS	310,720	945	311,665	-	-	-	-
PLAC	301	550	700	151	1,334	601	884
Operating	951,205	1,330,480	1,312,967	968,718	1,648,385	1,653,947	963,156
LIRF Savings	50,475	312,050	125,000	237,525	936	125,073	113,388
LIRF Cash Account	69,036	61,634	97,614	33,056	34,000	52,778	14,278
Investments	-	26,057	-	26,057	-	26,057	-
Memorial and Gift Fund	4,356	1,055	3,327	2,084	1,709	2,513	1,280
Aubbee Memorial Account	726	-	-	726	-	-	726
Fulton Memorial Account	27	-	-	27	-	-	27
LSTA (State Grant)	6,018	7,158	17,330	(4,154)	9,993	13,236	(7,397)
Unemployment	-	25,947	25,947	-	-	-	-
Community Foundation	2,690	2,340	2,990	2,040	1,049	242	2,847
Staff Purchases & Expenditures	16	-	-	16	-	-	16
Literacy Coalition Fund	6,295	10,401	6,778	9,918	5,362	3,961	11,319
Rainy Day Fund	73,797	-	964	72,833	10,000	2,800	80,033
Operating Excess Levy	3,278	-	3,278	-	4,647	-	4,647
Payroll Fund	876	-	-	876	-	-	876
BLRF	91,207	347,623	153,631	285,199	237,467	379,188	143,478
Totals	<u>\$ 1,597,232</u>	<u>\$ 2,126,273</u>	<u>\$ 2,088,433</u>	<u>\$ 1,635,072</u>	<u>\$ 1,954,882</u>	<u>\$ 2,260,396</u>	<u>\$ 1,329,558</u>

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

FULTON COUNTY PUBLIC LIBRARY
NOTES TO FINANCIAL STATEMENT

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 statement presents the financial information for the Library.

B. Basis of Accounting

The financial statement is reported on a regulatory basis of accounting prescribed by the Indiana 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. The basis of accounting involves the reporting of only cash investments and the changes therein resulting from cash inflows (receipts) and cash outflows (disbursements) reported in the period in which they occurred.

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 statement. 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, financial institution tax received from the state, auto excise surtax received from the state, and commercial vehicle excise tax received from the state.

Charges for services which can include, but are not limited to the following: copies of public records, copy machine charges.

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).

FULTON COUNTY PUBLIC LIBRARY
NOTES TO FINANCIAL STATEMENT
(Continued)

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 statement. 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.

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.

FULTON COUNTY PUBLIC LIBRARY
NOTES TO FINANCIAL STATEMENT
(Continued)

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.

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 statement. The purpose of participation in a risk pool is to provide a medium for the funding and administration of the risks.

FULTON COUNTY PUBLIC LIBRARY
NOTES TO FINANCIAL STATEMENT
(Continued)

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.

Note 7. Cash Balance Deficits

The financial statement contains a fund with a deficit in cash. This is a result of the reimbursement for expenditures not being received by December 31.

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SUPPLEMENTARY INFORMATION – UNAUDITED

For additional financial information, the Library's 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 statement 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.

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

	Construction Fund	CAPITAL PROJECTS	PLAC	Operating	LIRF Savings	LIRF Cash Account	Investments	Memorial and Gift Fund	Aubbee Memorial Account	Fulton Memorial Account
Cash and investments - beginning	\$ 26,209	\$ 310,720	\$ 301	\$ 951,205	\$ 50,475	\$ 69,036	\$ -	\$ 4,356	\$ 726	\$ 27
Receipts:										
Taxes	-	-	-	884,922	-	-	-	-	-	-
Intergovernmental	-	-	-	351,392	-	-	-	-	-	-
Charges for services	-	-	550	618	-	-	-	-	-	-
Fines and forfeits	-	-	-	20,016	-	-	-	-	-	-
Other receipts	33	945	-	73,532	312,050	61,634	26,057	1,055	-	-
Total receipts	33	945	550	1,330,480	312,050	61,634	26,057	1,055	-	-
Disbursements:										
Personal services	-	-	-	637,894	-	-	-	-	-	-
Supplies	-	-	-	57,373	-	-	-	-	-	-
Other services and charges	-	-	-	178,235	-	97,614	-	2,500	-	-
Debt service - principal and interest	-	-	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	284,090	-	-	-	827	-	-
Other disbursements	26,242	311,665	700	155,375	125,000	-	-	-	-	-
Total disbursements	26,242	311,665	700	1,312,967	125,000	97,614	-	3,327	-	-
Excess (deficiency) of receipts over disbursements	(26,209)	(310,720)	(150)	17,513	187,050	(35,980)	26,057	(2,272)	-	-
Cash and investments - ending	\$ -	\$ -	\$ 151	\$ 968,718	\$ 237,525	\$ 33,056	\$ 26,057	\$ 2,084	\$ 726	\$ 27

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

	LSTA (State Grant)	Unemployment	Community Foundation	Staff Purchases & Expenditures	Literacy Coalition Fund	Rainy Day Fund	Operating Excess Levy	Payroll Fund	BLRF	Totals
Cash and investments - beginning	\$ 6,018	\$ -	\$ 2,690	\$ 16	\$ 6,295	\$ 73,797	\$ 3,278	\$ 876	\$ 91,207	\$ 1,597,232
Receipts:										
Taxes	-	-	-	-	-	-	-	-	270,034	1,154,956
Intergovernmental	-	-	-	-	-	-	-	-	25,112	376,504
Charges for services	-	-	-	-	-	-	-	-	-	1,168
Fines and forfeits	-	-	-	-	-	-	-	-	-	20,016
Other receipts	7,158	25,947	2,340	-	10,401	-	-	-	52,477	573,629
Total receipts	7,158	25,947	2,340	-	10,401	-	-	-	347,623	2,126,273
Disbursements:										
Personal services	-	-	-	-	-	-	-	-	-	637,894
Supplies	-	-	-	-	88	-	3,278	-	-	60,739
Other services and charges	17,330	-	-	-	1,080	-	-	-	-	296,759
Debt service - principal and interest	-	-	-	-	-	-	-	-	153,631	153,631
Capital outlay	-	-	1,926	-	5,610	964	-	-	-	293,417
Other disbursements	-	25,947	1,064	-	-	-	-	-	-	645,993
Total disbursements	17,330	25,947	2,990	-	6,778	964	3,278	-	153,631	2,088,433
Excess (deficiency) of receipts over disbursements	(10,172)	-	(650)	-	3,623	(964)	(3,278)	-	193,992	37,840
Cash and investments - ending	\$ (4,154)	\$ -	\$ 2,040	\$ 16	\$ 9,918	\$ 72,833	\$ -	\$ 876	\$ 285,199	\$ 1,635,072

FULTON COUNTY PUBLIC LIBRARY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2012

	Construction Fund	CAPITAL PROJECTS	PLAC	Operating	LIRF Savings	LIRF Cash Account	Investments	Memorial and Gift Fund	Aubbee Memorial Account	Fulton Memorial Account
Cash and investments - beginning	\$ -	\$ -	\$ 151	\$ 968,718	\$ 237,525	\$ 33,056	\$ 26,057	\$ 2,084	\$ 726	\$ 27
Receipts:										
Taxes	-	-	-	934,878	-	-	-	-	-	-
Intergovernmental	-	-	-	437,790	-	-	-	-	-	-
Charges for services	-	-	1,334	31,766	-	-	-	-	-	-
Other receipts	-	-	-	243,951	936	34,000	-	1,709	-	-
Total receipts	-	-	1,334	1,648,385	936	34,000	-	1,709	-	-
Disbursements:										
Personal services	-	-	-	850,836	-	-	-	-	-	-
Supplies	-	-	-	80,637	-	-	-	-	-	-
Other services and charges	-	-	601	154,544	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	492,138	-	2,778	-	2,513	-	-
Other disbursements	-	-	-	75,792	125,073	50,000	26,057	-	-	-
Total disbursements	-	-	601	1,653,947	125,073	52,778	26,057	2,513	-	-
Excess (deficiency) of receipts over disbursements	-	-	733	(5,562)	(124,137)	(18,778)	(26,057)	(804)	-	-
Cash and investments - ending	\$ -	\$ -	\$ 884	\$ 963,156	\$ 113,388	\$ 14,278	\$ -	\$ 1,280	\$ 726	\$ 27

FULTON COUNTY PUBLIC LIBRARY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2012
 (Continued)

	LSTA (State Grant)	Unemployment	Community Foundation	Staff Purchases & Expenditures	Literacy Coalition Fund	Rainy Day Fund	Operating Excess Levy	Payroll Fund	BLRF	Totals
Cash and investments - beginning	\$ (4,154)	\$ -	\$ 2,040	\$ 16	\$ 9,918	\$ 72,833	\$ -	\$ 876	\$ 285,199	\$ 1,635,072
Receipts:										
Taxes	-	-	-	-	-	-	4,647	-	216,369	1,155,894
Intergovernmental	-	-	-	-	-	-	-	-	21,098	458,888
Charges for services	-	-	-	-	-	-	-	-	-	33,100
Other receipts	9,993	-	1,049	-	5,362	10,000	-	-	-	307,000
Total receipts	9,993	-	1,049	-	5,362	10,000	4,647	-	237,467	1,954,882
Disbursements:										
Personal services	-	-	-	-	-	-	-	-	-	850,836
Supplies	5,219	-	-	-	-	-	-	-	-	85,856
Other services and charges	8,017	-	-	-	-	-	-	-	-	163,162
Debt service - principal and interest	-	-	-	-	-	-	-	-	379,188	379,188
Capital outlay	-	-	242	-	3,961	2,800	-	-	-	504,432
Other disbursements	-	-	-	-	-	-	-	-	-	276,922
Total disbursements	13,236	-	242	-	3,961	2,800	-	-	379,188	2,260,396
Excess (deficiency) of receipts over disbursements	(3,243)	-	807	-	1,401	7,200	4,647	-	(141,721)	(305,514)
Cash and investments - ending	\$ (7,397)	\$ -	\$ 2,847	\$ 16	\$ 11,319	\$ 80,033	\$ 4,647	\$ 876	\$ 143,478	\$ 1,329,558

FULTON COUNTY PUBLIC LIBRARY
SCHEDULE OF PAYABLES AND RECEIVABLES
December 31, 2012

<u>Government or Enterprise</u>	<u>Accounts Payable</u>	<u>Accounts Receivable</u>
Governmental activities	<u>\$ 11,388</u>	<u>\$ -</u>

FULTON COUNTY PUBLIC LIBRARY
SCHEDULE OF LEASES AND DEBT
December 31, 2012

Description of Debt		Ending	Principal and
Type	Purpose	Principal	Interest Due
		Balance	Within One
			Year
Governmental activities:			
General obligation bonds	Building debt	<u>\$ 2,705,000</u>	<u>\$ 255,374</u>
Totals		<u><u>\$ 2,705,000</u></u>	<u><u>\$ 255,374</u></u>

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FULTON COUNTY PUBLIC LIBRARY
 SCHEDULE OF CAPITAL ASSETS
 December 31, 2012

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	\$ 155,800
Infrastructure	204,709
Buildings	2,151,704
Improvements other than buildings	60,717
Books and other	3,252,423
Total governmental activities	5,825,353
Total capital assets	\$ 5,825,353

FULTON COUNTY PUBLIC LIBRARY
EXAMINATION RESULT AND COMMENT

ANNUAL REPORT

The Annual Report for 2011 and 2012 contained errors and did not properly reflect the financial activity of the Library. These errors were corrected during the examination and the annual reports were resubmitted.

Indiana Code 5-11-1-4(a) states:

"The state examiner shall require from every municipality and every state or local governmental unit, entity, or instrumentality financial reports covering the full period of each fiscal year. These reports shall be prepared, verified, and filed with the state examiner not later than sixty (60) days after the close of each fiscal year."

FULTON COUNTY PUBLIC LIBRARY
EXIT CONFERENCE

The contents of this report were discussed on September 18, 2013, with Jonathon Gaskill, Director; Robert Uhrich, Treasurer; and Dawn Grubbs, Business Manager. The officials concurred with our findings.