

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

FINANCIAL STATEMENT EXAMINATION REPORT
OF

BLOOMFIELD-EASTERN GREENE
COUNTY PUBLIC LIBRARY
GREENE COUNTY, INDIANA

January 1, 2011 to December 31, 2012



FILED
01/24/2014

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SCHEDULE OF OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Director	John Helling	01-01-11 to 08-10-11
	Stori Snyder (Interim)	08-11-11 to 02-29-12
	Mary Witte (Interim)	03-01-12 to 04-08-12
	Brett Pfingston	04-09-12 to 05-04-12
	Mary Witte (Interim)	05-05-12 to 05-07-12
	Cassandra Thompson	05-08-12 to 12-31-14
Treasurer	JoAnn Grove	01-01-11 to 01-22-13
	(Vacant)	01-23-13 to 02-28-13
	Therese Hazel	03-01-13 to 12-31-14
President of the Board	Roger Axe	01-01-11 to 08-09-11
	Mary Aiken	08-10-11 to 11-30-12
	Kristie Bladen	12-01-12 to 12-31-14



STATE OF INDIANA
AN EQUAL OPPORTUNITY EMPLOYER

STATE BOARD OF ACCOUNTS
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INDEPENDENT ACCOUNTANT'S REPORT

TO: THE OFFICIALS OF THE BLOOMFIELD-EASTERN GREENE
COUNTY PUBLIC LIBRARY, GREENE COUNTY, INDIANA

We have examined the accompanying financial statement of the Bloomfield-Eastern Greene 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 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.

Paul D. Joyce
Paul D. Joyce, CPA
State Examiner

December 30, 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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BLOOMFIELD-EASTERN GREENE 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
General	\$ 148,776	\$ 452,102	\$ 494,848	\$ 106,030	\$ 488,322	\$ 432,856	\$ 161,496
Rainy Day	38,797	-	-	38,797	-	-	38,797
State Technology	4,573	3,055	3,690	3,938	2,597	3,690	2,845
Levy Excess	925	-	-	925	-	-	925
Library Improvement Reserve	2,234	-	-	2,234	-	-	2,234
Public Library Access Card	5	-	-	5	50	50	5
Sales Tax	-	9	-	9	8	9	8
Federal Grants	-	4,814	4,814	-	-	-	-
State Grants	-	3,000	-	3,000	-	3,000	-
IAC BAAC Grant	-	870	848	22	-	22	-
Petty Cash	35	60	60	35	46	46	35
Cash Change	150	-	11	139	-	-	139
Gift	10,569	2,108	1,898	10,779	2,610	2,942	10,447
Gates Foundation Grant	-	1,300	-	1,300	-	-	1,300
Flater	12,924	-	-	12,924	-	-	12,924
Hunter Trust	225,818	-	5,692	220,126	26,718	-	246,844
Debt Service	36,863	114,469	117,001	34,331	117,036	58,501	92,866
Payroll Withholdings	-	76,335	76,197	138	73,321	73,459	-
Sim Smith	3,217	37	-	3,254	21	-	3,275
Totals	<u>\$ 484,886</u>	<u>\$ 658,159</u>	<u>\$ 705,059</u>	<u>\$ 437,986</u>	<u>\$ 710,729</u>	<u>\$ 574,575</u>	<u>\$ 574,140</u>

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

BLOOMFIELD-EASTERN GREENE 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 and 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, boat and trailer excise 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.

BLOOMFIELD-EASTERN GREENE COUNTY PUBLIC LIBRARY
NOTES TO FINANCIAL STATEMENT
(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 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. 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.

BLOOMFIELD-EASTERN GREENE 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.

BLOOMFIELD-EASTERN GREENE 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. Holding Corporation

The Library has entered into a capital lease with Bloomfield/Eastern Greene County Public Library Leasing Corporation (the lessor). The lessor was organized as a not-for-profit corporation pursuant to state statute for the purpose of financing and constructing or reconstructing facilities for lease to the Library. The lessor has been determined to be a related party of the Library. Lease payments during the years 2011 and 2012 totaled \$117,000 and \$58,500, respectively.

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SUPPLEMENTARY INFORMATION – UNAUDITED

For additional financial information, the Library's Annual Reports for years prior to 2011 can be found on the Indiana Transparency Portal website: www.in.gov/itp/annual_reports/.

For additional financial information, the Library's Annual Report information for years 2011 and later 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.

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

	General	Rainy Day	State Technology	Levy Excess	Library Improvement Reserve	Public Library Access Card	Sales Tax	Federal Grants	State Grants	IAC BAAC Grant
Cash and investments - beginning	\$ 148,776	\$ 38,797	\$ 4,573	\$ 925	\$ 2,234	\$ 5	\$ -	\$ -	\$ -	\$ -
Receipts:										
Taxes	222,112	-	-	-	-	-	9	-	-	-
Intergovernmental	205,471	-	3,055	-	-	-	-	4,814	-	870
Charges for services	4,598	-	-	-	-	-	-	-	-	-
Fines and forfeits	8,626	-	-	-	-	-	-	-	-	-
Other receipts	11,295	-	-	-	-	-	-	-	3,000	-
Total receipts	452,102	-	3,055	-	-	-	9	4,814	3,000	870
Disbursements:										
Personal services	311,398	-	-	-	-	-	-	-	-	-
Supplies	10,413	-	-	-	-	-	-	-	-	-
Other services and charges	101,794	-	3,690	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-	-	-	-
Capital outlay	71,243	-	-	-	-	-	-	4,814	-	-
Other disbursements	-	-	-	-	-	-	-	-	-	848
Total disbursements	494,848	-	3,690	-	-	-	-	4,814	-	848
Excess (deficiency) of receipts over disbursements	(42,746)	-	(635)	-	-	-	9	-	3,000	22
Cash and investments - ending	\$ 106,030	\$ 38,797	\$ 3,938	\$ 925	\$ 2,234	\$ 5	\$ 9	\$ -	\$ 3,000	\$ 22

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

	Petty Cash	Cash Change	Gift	Gates Foundation Grant	Flater	Hunter Trust	Debt Service	Payroll Withholdings	Sim Smith	Totals
Cash and investments - beginning	\$ 35	\$ 150	\$ 10,569	\$ -	\$ 12,924	\$ 225,818	\$ 36,863	\$ -	\$ 3,217	\$ 484,886
Receipts:										
Taxes	-	-	-	-	-	-	100,603	-	-	322,724
Intergovernmental	-	-	-	-	-	-	13,670	-	-	227,880
Charges for services	-	-	-	-	-	-	-	-	-	4,598
Fines and forfeits	-	-	-	-	-	-	-	-	-	8,626
Other receipts	60	-	2,108	1,300	-	-	196	76,335	37	94,331
Total receipts	60	-	2,108	1,300	-	-	114,469	76,335	37	658,159
Disbursements:										
Personal services	-	-	-	-	-	-	-	-	-	311,398
Supplies	8	-	723	-	-	-	-	-	-	11,144
Other services and charges	52	-	1,175	-	-	-	-	-	-	106,711
Debt service - principal and interest	-	-	-	-	-	-	115,763	-	-	115,763
Capital outlay	-	-	-	-	-	-	-	-	-	76,057
Other disbursements	-	11	-	-	-	5,692	1,238	76,197	-	83,986
Total disbursements	60	11	1,898	-	-	5,692	117,001	76,197	-	705,059
Excess (deficiency) of receipts over disbursements	-	(11)	210	1,300	-	(5,692)	(2,532)	138	37	(46,900)
Cash and investments - ending	\$ 35	\$ 139	\$ 10,779	\$ 1,300	\$ 12,924	\$ 220,126	\$ 34,331	\$ 138	\$ 3,254	\$ 437,986

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

	General	Rainy Day	State Technology	Levy Excess	Library Improvement Reserve	Public Library Access Card	Sales Tax	State Grants	IAC BAAC Grant	Petty Cash
Cash and investments - beginning	\$ 106,030	\$ 38,797	\$ 3,938	\$ 925	\$ 2,234	\$ 5	\$ 9	\$ 3,000	\$ 22	\$ 35
Receipts:										
Taxes	234,181	-	-	-	-	-	-	-	-	-
Intergovernmental	238,651	-	2,597	-	-	-	-	-	-	-
Charges for services	5,315	-	-	-	-	50	-	-	-	-
Fines and forfeits	8,259	-	-	-	-	-	-	-	-	-
Other receipts	1,916	-	-	-	-	-	8	-	-	46
Total receipts	488,322	-	2,597	-	-	50	8	-	-	46
Disbursements:										
Personal services	254,391	-	-	-	-	-	-	-	-	-
Supplies	6,925	-	-	-	-	-	-	-	-	-
Other services and charges	120,676	-	3,690	-	-	-	-	-	-	46
Debt service - principal and interest	-	-	-	-	-	-	-	-	-	-
Capital outlay	32,259	-	-	-	-	-	-	-	-	-
Other disbursements	18,605	-	-	-	-	50	9	3,000	22	-
Total disbursements	432,856	-	3,690	-	-	50	9	3,000	22	46
Excess (deficiency) of receipts over disbursements	55,466	-	(1,093)	-	-	-	(1)	(3,000)	(22)	-
Cash and investments - ending	\$ 161,496	\$ 38,797	\$ 2,845	\$ 925	\$ 2,234	\$ 5	\$ 8	\$ -	\$ -	\$ 35

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

	Cash Change	Gift	Gates Foundation Grant	Flater	Hunter Trust	Debt Service	Payroll Withholdings	Sim Smith	Totals
Cash and investments - beginning	\$ 139	\$ 10,779	\$ 1,300	\$ 12,924	\$ 220,126	\$ 34,331	\$ 138	\$ 3,254	\$ 437,986
Receipts:									
Taxes	-	-	-	-	-	102,578	-	-	336,759
Intergovernmental	-	-	-	-	-	14,458	-	-	255,706
Charges for services	-	-	-	-	-	-	-	-	5,365
Fines and forfeits	-	-	-	-	-	-	-	-	8,259
Other receipts	-	2,610	-	-	26,718	-	73,321	21	104,640
Total receipts	-	2,610	-	-	26,718	117,036	73,321	21	710,729
Disbursements:									
Personal services	-	-	-	-	-	-	-	-	254,391
Supplies	-	2,811	-	-	-	-	-	-	9,736
Other services and charges	-	-	-	-	-	-	-	-	124,412
Debt service - principal and interest	-	-	-	-	-	55,163	-	-	55,163
Capital outlay	-	131	-	-	-	-	-	-	32,390
Other disbursements	-	-	-	-	-	3,338	73,459	-	98,483
Total disbursements	-	2,942	-	-	-	58,501	73,459	-	574,575
Excess (deficiency) of receipts over disbursements	-	(332)	-	-	26,718	58,535	(138)	21	136,154
Cash and investments - ending	\$ 139	\$ 10,447	\$ 1,300	\$ 12,924	\$ 246,844	\$ 92,866	\$ -	\$ 3,275	\$ 574,140

BLOOMFIELD-EASTERN GREENE COUNTY PUBLIC LIBRARY
 SCHEDULE OF LEASES AND DEBT
 December 31, 2012

Lessor	Purpose	Annual Lease Payment	Lease Beginning Date	Lease Ending Date
Governmental activities: Bloomfield State Bank	Building Loan	\$ 117,000	01-15-05	01-15-14
Total of annual lease payments		<u>\$ 117,000</u>		

BLOOMFIELD-EASTERN GREENE 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	\$ 78,000
Buildings	1,617,262
Machinery, equipment, and vehicles	219,590
Books and other	604,850
Total governmental activities	2,519,702
Total capital assets	\$ 2,519,702

BLOOMFIELD-EASTERN GREENE COUNTY PUBLIC LIBRARY
EXAMINATION RESULT AND COMMENT

ERRORS ON CLAIMS

A test of claims identified the following deficiency with an error rate greater than 10 percent: Of the claims tested, 78.5 percent did not have proper approval by the fiscal officer. This error resulted in \$102,463 of expenditures which did not have proper approval by the fiscal officer.

Indiana Code 5-11-10-1.6 states in part:

"(b) As used in this section, 'claim' means a bill or an invoice submitted to a governmental entity for goods or services.

(c) The fiscal officer of a governmental entity may not draw a warrant or check for payment of a claim unless:

- (1) there is a fully itemized invoice or bill for the claim;
- (2) the invoice or bill is approved by the officer or person receiving the goods and services;
- (3) the invoice or bill is filed with the governmental entity's fiscal officer;
- (4) the fiscal officer audits and certifies before payment that the invoice or bill is true and correct; and
- (5) payment of the claim is allowed by the governmental entity's legislative body or the board or official having jurisdiction over allowance of payment of the claim."

BLOOMFIELD-EASTERN GREENE COUNTY PUBLIC LIBRARY
EXIT CONFERENCE

The contents of this report were discussed on December 30, 2013, with Cassandra Thompson, Director, and Therese Hazel, Treasurer. The officials concurred with our finding.