

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

FINANCIAL STATEMENTS EXAMINATION REPORT

OF

GARY PUBLIC LIBRARY

LAKE COUNTY, INDIANA

January 1, 2012 to December 31, 2015



**FILED**  
04/18/2017



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### SCHEDULE OF OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Director	Diana Morrow	01-01-12 to 12-31-16
Treasurer/Controller	Fred McMillon	01-01-12 to 12-31-16
President of the Board	Anthony Walker	01-01-12 to 06-25-12
	Nancy Valentine	06-26-12 to 08-30-13
	Sadie Sheffield	08-31-13 to 09-24-13
	Mary Ann Canty-Reedus	09-25-13 to 05-25-15
	Odis Richardson	05-26-15 to 06-27-16
	Robert Buggs	06-28-16 to 06-30-17



**STATE OF INDIANA**  
AN EQUAL OPPORTUNITY EMPLOYER

STATE BOARD OF ACCOUNTS  
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INDEPENDENT ACCOUNTANT'S REPORT

TO: THE OFFICIALS OF THE GARY PUBLIC LIBRARY, LAKE COUNTY, INDIANA

We have examined the accompanying financial statements of the Gary Public Library (Library), for the period of January 1, 2012 to December 31, 2015. The financial statements are the responsibility of the Library's management. Our responsibility is to express an opinion on the financial statements 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 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 statements 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.

In our opinion, because of the matter discussed in the preceding paragraph, the financial statements referred to above do 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, 2012 to December 31, 2015.

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 period of January 1, 2012 to December 31, 2015, 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 statements. The Combining Schedules of Receipts, Disbursements, and Cash and Investment Balances – Regulatory Basis, 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.

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

January 23, 2017

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## FINANCIAL STATEMENTS AND ACCOMPANYING NOTES

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.

GARY PUBLIC LIBRARY  
STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CASH AND INVESTMENT BALANCES -  
REGULATORY BASIS  
For the Years Ended December 31, 2012 and 2013

Fund	Cash and Investments 01-01-12	Receipts	Disbursements	Cash and Investments 12-31-12	Receipts	Disbursements	Cash and Investments 12-31-13
General Operating Fund	\$ 1,893,131	\$ 3,856,879	\$ 4,538,390	\$ 1,211,620	\$ 2,175,423	\$ 3,332,744	\$ 54,299
Library Capital Projects	519,539	767	-	520,306	584	520,890	-
Library Reserve Improvement	1,234,991	1,818	-	1,236,809	1,827	200,000	1,038,636
Petty Cash - General Fund	475	-	-	475	-	-	475
Library Gift/Trust Fund	32,307	5,435	9,014	28,728	43	-	28,771
Trust Indiana Investment Account	3,571,829	4,848	1,072,694	2,503,983	523,405	350,000	2,677,388
Library Rainy Day Fund	651,304	1,174	35	652,443	200,680	200,000	653,123
Library Payroll Account	(9,904)	977,431	975,945	(8,418)	843,481	836,377	(1,314)
Totals	<u>\$ 7,893,672</u>	<u>\$ 4,848,352</u>	<u>\$ 6,596,078</u>	<u>\$ 6,145,946</u>	<u>\$ 3,745,443</u>	<u>\$ 5,440,011</u>	<u>\$ 4,451,378</u>

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



GARY PUBLIC LIBRARY  
STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CASH AND INVESTMENT BALANCES -  
REGULATORY BASIS  
For the Years Ended December 31, 2014 and 2015

Fund	Cash and Investments 01-01-14	Receipts	Disbursements	Cash and Investments 12-31-14	Receipts	Disbursements	Cash and Investments 12-31-15
General Operating Fund	\$ 54,299	\$ 6,046,040	\$ 4,524,909	\$ 1,575,430	\$ 5,580,745	\$ 5,623,462	\$ 1,532,713
Library Reserve Improvement	1,038,636	201,698	-	1,240,334	356,002	669,671	926,665
Petty Cash - General Fund	475	-	-	475	-	-	475
Library Gift/Trust Fund	28,771	43	-	28,814	35	-	28,849
Trust Indiana Investment Account	2,677,388	1,330	998,000	1,680,718	780	1,200,000	481,498
Library Rainy Day Fund	653,123	646	350,000	303,769	1,510,290	1,865,003	(50,944)
Library Payroll Account	(1,314)	863,503	863,998	(1,809)	754,961	754,169	(1,017)
Totals	<u>\$ 4,451,378</u>	<u>\$ 7,113,260</u>	<u>\$ 6,736,907</u>	<u>\$ 4,827,731</u>	<u>\$ 8,202,813</u>	<u>\$ 10,112,305</u>	<u>\$ 2,918,239</u>

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

GARY 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 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 statements. The aggregate receipts include the following sources:

Taxes, which can include one or more of the following: property tax, certified shares (local option tax), property tax replacement credit (local option tax), county option income tax, wheel tax, innkeeper's 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 these types of receipts include, but are not limited to, the following: federal grants, state grants, cigarette tax distributions received from the state, motor vehicle highway distributions received from the state, local road and street distributions 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.

GARY 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, which 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, the following: professional services, communication and transportation, printing and advertising, insurance, utility services, repairs and maintenance, and rental charges.

Capital outlay, which includes 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.

GARY PUBLIC LIBRARY  
NOTES TO FINANCIAL STATEMENTS  
(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, the following: 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 statements. The purpose of participation in a risk pool is to provide a medium for the funding and administration of the risks.

GARY PUBLIC LIBRARY  
NOTES TO FINANCIAL STATEMENTS  
(Continued)

**Note 6. Pension Plans**

*A. Public Employees' Retirement Fund*

*Plan Description*

The Indiana Public Employees' Retirement Fund (PERF) is a defined benefit pension plan. PERF is a cost-sharing 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  
One North Capitol, 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.

*B. Additional Pension Plan*

The Library offers, as a payroll deduction, Hoosier Start - an Indiana deferred compensation plan, to all interested employees. Information regarding these plans may be obtained from the Library.

**Note 7. Cash Balance Deficits**

The financial statements contain some funds with deficits in cash. For the Library Payroll Account fund, this was the result of outstanding checks issued for pay.

The Library Rainy Day Fund had a deficit balance because checks drawn on the General Operating Fund were erroneously printed on Library Rainy Day Fund checks and cleared, leaving a deficit at the end of the year.

**Note 8. Subsequent Event**

On June 28, 2015, the Library Board approved closing two branches in 2016. On October 1, 2016, the Brunswick branch was closed. The second branch will be closed when the Main Library and Cultural Center opens. As of the date of this report, that date has not yet been determined.

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#### OTHER INFORMATION - UNEXAMINED

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 statements contained in this report and the financial information presented in the Library's Annual Report 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 other information presented was approved by management of the Library. It is presented as intended by the Library.

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

	General Operating Fund	Library Capital Projects	Library Reserve Improvement	Petty Cash - General Fund	Library Gift/Trust Fund	Trust Indiana Investment Account	Library Rainy Day Fund	Library Payroll Account	Totals
Cash and investments - beginning	\$ 1,893,131	\$ 519,539	\$ 1,234,991	\$ 475	\$ 32,307	\$ 3,571,829	\$ 651,304	\$ (9,904)	\$ 7,893,672
Receipts:									
Taxes	2,478,260	-	-	-	-	-	-	-	2,478,260
Intergovernmental receipts	194,481	-	-	-	-	-	-	-	194,481
Charges for services	45,766	-	-	-	-	-	-	-	45,766
Fines and forfeits	6,801	-	-	-	-	-	-	-	6,801
Other receipts	1,131,571	767	1,818	-	5,435	4,848	1,174	977,431	2,123,044
Total receipts	3,856,879	767	1,818	-	5,435	4,848	1,174	977,431	4,848,352
Disbursements:									
Personal services	2,246,798	-	-	-	-	-	-	975,945	3,222,743
Supplies	56,824	-	-	-	-	-	-	-	56,824
Other services and charges	1,073,705	-	-	-	-	-	35	-	1,073,740
Capital outlay	1,161,063	-	-	-	-	-	-	-	1,161,063
Other disbursements	-	-	-	-	9,014	1,072,694	-	-	1,081,708
Total disbursements	4,538,390	-	-	-	9,014	1,072,694	35	975,945	6,596,078
Excess (deficiency) of receipts over disbursements	(681,511)	767	1,818	-	(3,579)	(1,067,846)	1,139	1,486	(1,747,726)
Cash and investments - ending	\$ 1,211,620	\$ 520,306	\$ 1,236,809	\$ 475	\$ 28,728	\$ 2,503,983	\$ 652,443	\$ (8,418)	\$ 6,145,946



GARY PUBLIC LIBRARY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2013

	General Operating Fund	Library Capital Projects	Library Reserve Improvement	Petty Cash - General Fund	Library Gift/Trust Fund	Trust Indiana Investment Account	Library Rainy Day Fund	Library Payroll Account	Totals
Cash and investments - beginning	\$ 1,211,620	\$ 520,306	\$ 1,236,809	\$ 475	\$ 28,728	\$ 2,503,983	\$ 652,443	\$ (8,418)	\$ 6,145,946
Receipts:									
Taxes	1,361,850	-	-	-	-	-	-	-	1,361,850
Intergovernmental receipts	125,393	-	-	-	-	-	-	-	125,393
Charges for services	13,008	-	-	-	-	-	-	-	13,008
Fines and forfeits	36,049	-	-	-	-	-	-	-	36,049
Other receipts	639,123	584	1,827	-	43	523,405	200,680	843,481	2,209,143
Total receipts	2,175,423	584	1,827	-	43	523,405	200,680	843,481	3,745,443
Disbursements:									
Personal services	1,597,891	-	-	-	-	-	-	836,377	2,434,268
Supplies	56,167	-	-	-	-	-	-	-	56,167
Other services and charges	910,199	-	-	-	-	-	-	-	910,199
Capital outlay	488,403	-	-	-	-	-	-	-	488,403
Other disbursements	280,084	520,890	200,000	-	-	350,000	200,000	-	1,550,974
Total disbursements	3,332,744	520,890	200,000	-	-	350,000	200,000	836,377	5,440,011
Excess (deficiency) of receipts over disbursements	(1,157,321)	(520,306)	(198,173)	-	43	173,405	680	7,104	(1,694,568)
Cash and investments - ending	\$ 54,299	\$ -	\$ 1,038,636	\$ 475	\$ 28,771	\$ 2,677,388	\$ 653,123	\$ (1,314)	\$ 4,451,378

GARY PUBLIC LIBRARY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2014

	General Operating Fund	Library Reserve Improvement	Petty Cash - General Fund	Library Gift/Trust Fund	Trust Indiana Investment Account	Library Rainy Day Fund	Library Payroll Account	Totals
Cash and investments - beginning	\$ 54,299	\$ 1,038,636	\$ 475	\$ 28,771	\$ 2,677,388	\$ 653,123	\$ (1,314)	\$ 4,451,378
Receipts:								
Taxes	4,318,498	-	-	-	-	-	-	4,318,498
Intergovernmental receipts	287,927	-	-	-	-	-	-	287,927
Charges for services	13,469	-	-	-	-	-	-	13,469
Fines and forfeits	35,936	-	-	-	-	-	-	35,936
Other receipts	1,390,210	201,698	-	43	1,330	646	863,503	2,457,430
Total receipts	<u>6,046,040</u>	<u>201,698</u>	<u>-</u>	<u>43</u>	<u>1,330</u>	<u>646</u>	<u>863,503</u>	<u>7,113,260</u>
Disbursements:								
Personal services	1,430,562	-	-	-	-	-	819,459	2,250,021
Supplies	93,461	-	-	-	-	-	-	93,461
Other services and charges	870,425	-	-	-	-	-	-	870,425
Capital outlay	1,468,548	-	-	-	-	-	-	1,468,548
Other disbursements	661,913	-	-	-	998,000	350,000	44,539	2,054,452
Total disbursements	<u>4,524,909</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>998,000</u>	<u>350,000</u>	<u>863,998</u>	<u>6,736,907</u>
Excess (deficiency) of receipts over disbursements	<u>1,521,131</u>	<u>201,698</u>	<u>-</u>	<u>43</u>	<u>(996,670)</u>	<u>(349,354)</u>	<u>(495)</u>	<u>376,353</u>
Cash and investments - ending	<u>\$ 1,575,430</u>	<u>\$ 1,240,334</u>	<u>\$ 475</u>	<u>\$ 28,814</u>	<u>\$ 1,680,718</u>	<u>\$ 303,769</u>	<u>\$ (1,809)</u>	<u>\$ 4,827,731</u>

GARY PUBLIC LIBRARY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2015

	General Operating Fund	Library Reserve Improvement	Petty Cash - General Fund	Library Gift/Trust Fund	Trust Indiana Investment Account	Library Rainy Day Fund	Library Payroll Account	Totals
Cash and investments - beginning	\$ 1,575,430	\$ 1,240,334	\$ 475	\$ 28,814	\$ 1,680,718	\$ 303,769	\$ (1,809)	\$ 4,827,731
Receipts:								
Taxes	3,001,309	-	-	-	-	-	-	3,001,309
Intergovernmental receipts	199,099	-	-	-	-	-	-	199,099
Charges for services	11,924	-	-	-	-	-	-	11,924
Fines and forfeits	28,102	-	-	-	-	-	-	28,102
Other receipts	<u>2,340,311</u>	<u>356,002</u>	<u>-</u>	<u>35</u>	<u>780</u>	<u>1,510,290</u>	<u>754,961</u>	<u>4,962,379</u>
Total receipts	<u>5,580,745</u>	<u>356,002</u>	<u>-</u>	<u>35</u>	<u>780</u>	<u>1,510,290</u>	<u>754,961</u>	<u>8,202,813</u>
Disbursements:								
Personal services	927,318	-	-	-	-	-	754,169	1,681,487
Supplies	78,919	-	-	-	-	-	-	78,919
Other services and charges	938,094	-	-	-	-	1,120	-	939,214
Capital outlay	1,660,163	469,656	-	-	-	640,928	-	2,770,747
Other disbursements	<u>2,018,968</u>	<u>200,015</u>	<u>-</u>	<u>-</u>	<u>1,200,000</u>	<u>1,222,955</u>	<u>-</u>	<u>4,641,938</u>
Total disbursements	<u>5,623,462</u>	<u>669,671</u>	<u>-</u>	<u>-</u>	<u>1,200,000</u>	<u>1,865,003</u>	<u>754,169</u>	<u>10,112,305</u>
Excess (deficiency) of receipts over disbursements	<u>(42,717)</u>	<u>(313,669)</u>	<u>-</u>	<u>35</u>	<u>(1,199,220)</u>	<u>(354,713)</u>	<u>792</u>	<u>(1,909,492)</u>
Cash and investments - ending	<u>\$ 1,532,713</u>	<u>\$ 926,665</u>	<u>\$ 475</u>	<u>\$ 28,849</u>	<u>\$ 481,498</u>	<u>\$ (50,944)</u>	<u>\$ (1,017)</u>	<u>\$ 2,918,239</u>

#### OTHER REPORTS

In addition to this report, other reports may have been issued for the Library. All reports can be found on the Indiana State Board of Accounts' website: <http://www.in.gov/sboa/>.