

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

FINANCIAL STATEMENT AUDIT REPORT

OF

CARNEGIE PUBLIC LIBRARY OF STEUBEN COUNTY

STEUBEN COUNTY, INDIANA

January 1, 2021 to December 31, 2022



**FILED**

09/22/2023



**STATE OF INDIANA**  
AN EQUAL OPPORTUNITY EMPLOYER

STATE BOARD OF ACCOUNTS  
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September 22, 2023

To: The Officials of the Carnegie Public Library of Steuben County  
Carnegie Public Library of Steuben County  
322 S Wayne St  
Angola, IN 46703

As authorized under Indiana Code 5-11-1, we engaged private examiners under our review to perform the audit of Carnegie Public Library of Steuben County. We have reviewed the audit report opined upon by Crowe LLP, Independent Public Accountants, for the period January 1, 2021 to December 31, 2022. Per the *Independent Auditor's Report*, the financial statements included in the report present fairly the financial condition of Carnegie Public Library of Steuben County as of December 31, 2022, and the results of its operations for the period then ended, on the basis of accounting described in the report.

In our opinion, Crowe LLP prepared the audit report in accordance with the guidelines established by the State Board of Accounts.

In addition to the report presented herein, a Supplemental Report for Carnegie Public Library of Steuben County was prepared in accordance with the guidelines established by the State Board of Accounts.

The report is filed with this letter in our office as a matter of public record.

A handwritten signature in black ink that reads 'Tammy R. White'.

Tammy R. White, CPA  
Deputy State Examiner

CARNEGIE PUBLIC LIBRARY OF STEUBEN COUNTY  
Steuben County, Indiana

FINANCIAL STATEMENT  
As of December 31, 2022, and for the  
period of January 1, 2021 through December 31, 2022

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CARNEGIE PUBLIC LIBRARY OF STEUBEN COUNTY  
SCHEDULE OF OFFICIALS (Unaudited)  
For the period of January 1, 2021 through December 31, 2022

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<u>Office</u>	<u>Official</u>	<u>Term</u>
Director	Sonya Dintaman	01-01-21 to 12-31-22
Treasurer	David A. Olson	01-01-21 to 12-31-22
President of the Board	Travis Heavin	01-01-21 to 12-31-22

## INDEPENDENT AUDITOR'S REPORT

Those Charged with Governance  
Carnegie Public Library of Steuben County  
Steuben County, Indiana

**Opinion**

We have audited the accompanying statement of receipts, disbursements, and cash and investment balances of the Carnegie Public Library of Steuben County (the Library) as of December 31, 2022 and for the period of January 1, 2021 through December 31, 2022, and the related notes to the financial statement.

**Unmodified Opinion on Regulatory Basis of Accounting**

In our opinion, the financial statement presents fairly, in all material respects, the cash and investment balances of the Library as of December 31, 2022, and its cash receipts and cash disbursements for the period of January 1, 2021 through December 31, 2022 in accordance with the financial reporting provisions of the Indiana State Board of Accounts described in Note 1.

**Adverse Opinion on U.S. Generally Accepted Accounting Principles**

In our opinion, because of the significance of the matter discussed in the Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles section of our report, the financial statement referred to above does not present fairly, in accordance with accounting principles generally accepted in the United States of America, the financial position of the Library as of December 31, 2022, or changes in net position for the period of January 1, 2021 through December 31, 2022.

**Basis for Opinion**

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS). Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statement section of our report. We are required to be independent of the Library, and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

### ***Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles***

As discussed in Note 1 to the financial statement, 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 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 the regulatory basis of accounting described in Note 1 and accounting principles generally accepted in the United States of America, although not reasonably determinable, are presumed to be material.

### ***Responsibilities of Management for the Financial Statement***

Management is responsible for the preparation and fair presentation of the financial statement in accordance with the financial reporting provisions of the Indiana State Board of Accounts as allowed by state statute (IC 5-11-1-6) as described in Note 1, and for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of the financial statement that is free from material misstatement, whether due to fraud or error.

### ***Auditor's Responsibilities for the Audit of the Financial Statement***

Our objectives are to obtain reasonable assurance about whether the financial statement as a whole is free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statement.

In performing an audit in accordance with GAAS, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statement, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statement.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Library's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statement.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the Library's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

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(Continued)

**Other Information**

Management is responsible for the other information included with the financial statement. The other information comprises the Schedule of Officials, Combining Schedules of Receipts, Disbursements, and Cash and Investment Balances – Regulatory Basis, Schedule of Leases and Debt, Schedule of Capital Assets, and State Reporting Information, but does not include the financial statement and our auditor's report thereon. Our opinion on the financial statement does not cover the other information, and we do not express an opinion or any form of assurance thereon.

In connection with our audit of the financial statement, our responsibility is to read the other information and consider whether a material inconsistency exists between the other information and the basic financial statement, or the other information otherwise appears to be materially misstated. If, based on the work performed, we conclude that an uncorrected material misstatement of the other information exists, we are required to describe it in our report.

*Crowe LLP*  
Crowe LLP

Indianapolis, Indiana  
August 29, 2023

CARNEGIE PUBLIC LIBRARY OF STEUBEN COUNTY  
STATEMENT OF RECEIPTS, DISBURSEMENTS,  
AND CASH AND INVESTMENT BALANCES -REGULATORY BASIS  
As of December 31, 2022 and for the period of January 1, 2021 through December 31, 2022

<u>Fund</u>	Cash and Investments <u>01-01-21</u>	<u>Receipts</u>	<u>Disbursements</u>	Cash and Investments <u>12-31-21</u>	<u>Receipts</u>	<u>Disbursements</u>	Cash and Investments <u>12-31-22</u>
Operating	\$ 242,092	\$ 899,428	\$ 765,573	\$ 375,947	\$ 889,476	\$ 851,492	\$ 413,932
Rainy Day	195,783	-	-	195,783	9,303	112,752	92,334
Technology Grant Fund	195	5,105	5,300	-	5,569	5,569	-
Library Improvement Reserve	66,735	-	-	66,735	-	-	66,735
Evergreen Indiana	1,087	216	378	925	450	982	393
CARES Mini Grant Fund	-	3,370	3,370	-	-	-	-
Construction Fund	2,229,308	-	1,885,367	343,941	-	332,089	11,852
SIMPLE IRA	1,231	7,964	8,272	923	6,848	7,771	-
PLAC fund	63	2	65	-	-	-	-
PERF	88	2,344	2,432	-	2,439	2,439	-
ARPA Grant Fund	-	-	-	-	14,825	14,825	-
Gift	10,972	12,241	12,334	10,879	10,810	13,785	7,904
Bond And Interest Redemption	128,617	271,882	304,171	96,328	263,318	316,231	43,415
Supplemental Insurance	71	8,841	8,728	184	9,091	9,275	-
Student Deposit	2,497	117	30	2,584	176	2,312	448
Totals	<u>\$ 2,878,739</u>	<u>\$ 1,211,510</u>	<u>\$ 2,996,020</u>	<u>\$ 1,094,229</u>	<u>\$ 1,212,305</u>	<u>\$ 1,669,522</u>	<u>\$ 637,013</u>

See accompanying notes to financial statement.

**NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

Reporting Entity: The Library was established under the laws of the State of Indiana. The Library operates under an appointed governing board.

The accompanying financial statement presents the financial information for the Library.

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 basis of accounting also requires presentation of certain information as Required Supplementary Information or as Other Information.

The regulatory basis of accounting differs from accounting principles generally accepted in the United States of America (GAAP), 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. The regulatory basis also allows for all investments to be stated at cost, while GAAP requires fair value for qualifying investments.

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.

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

*Taxes.* Amounts received including 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.

*Licenses and permits.* Amounts received from businesses, occupations, or non-businesses that must be licensed before doing business within the government's jurisdiction, or permits levied according to the benefits presumably conferred by the permit. Examples of licenses and permits include the following: peddler licenses, animal licenses, auctioneer licenses, building and planning permits, demolition permits, electrical permits, sign permits, and gun permits.

*Intergovernmental receipts.* Amounts received 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.* Amounts received for services including, but not limited to, the following: planning commission charges, building department charges, copies of public records, copy machines 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.

**NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES** (Continued)

*Fines and forfeits.* Amounts received 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).

*Penalties.* Amounts received from late payment fees.

*Other receipts.* 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.

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

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

*Supplies.* Amounts disbursed for 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.* Amounts disbursed for services including, 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.* Amounts disbursed for 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 general obligation indebtedness.

*Capital outlay.* Amounts disbursed for land, infrastructure, buildings, improvements, and machinery and equipment having an appreciable and calculable period of usefulness.

*Other disbursements.* Amounts disbursed for various purposes including, but not limited to the following: interfund loan payments, loans made to other funds, internal service disbursements, lease agreements, and transfers out that are authorized by statute, ordinance, resolution, or court order.

Interfund Transfers: The Library may, from time to time, make transfers 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.

Fund Accounting: Separate funds are established, maintained, and reported by the Library. Each fund is used to account for amounts 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 amounts 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 Library itself.

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(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 December 31 of the year preceding the budget year or January 15 of the budget year if the Library is issuing debt after December 1 or intends on filing a shortfall appeal. These rates were based upon the assessed valuations adjusted for various tax credits from the preceding year's lien date of January 1. 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 (PDIF). 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 statement. The purpose of participation in a risk pool is to provide a medium for the funding and administration of the risks. The Library purchase various insurance premiums for the years under audit and thus did not require a self-insurance fund. The Library has purchased insurance to address the risks above.

CARNEGIE PUBLIC LIBRARY OF STEUBEN COUNTY  
NOTES TO FINANCIAL STATEMENT

As of December 31, 2022 and for the period of January 1, 2021 through December 31, 2022

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**NOTE 6 - PENSION PLAN**

The Library also contributes to a retirement plan unique to the Library. Information regarding the plan may be obtained from the Library.

**OTHER INFORMATION (Unaudited)**

CARNEGIE PUBLIC LIBRARY OF STEUBEN COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND CASH AND  
 INVESTMENT BALANCES – REGULATORY BASIS  
 For the Year Ended December 31, 2021

	Operating	Rainy Day	Technology Grant Fund	Library Improvement Reserve	Evergreen Indiana	CARES Mini Grant Fund	Construction Fund	SIMPLE IRA	PLAC fund	PERF	Gift	Bond And Interest Redemption	Supplemental Insurance	Student Deposit	Totals
Cash and investments - beginning	\$ 242,092	\$ 195,783	\$ 195	\$ 66,735	\$ 1,087	\$ -	\$ 2,229,308	\$ 1,231	\$ 63	\$ 88	\$ 10,972	\$ 128,617	\$ 71	\$ 2,497	\$ 2,878,739
Receipts:															
Taxes	824,054	-	-	-	-	-	-	-	-	-	-	248,035	-	-	1,072,089
Intergovernmental receipts	48,739	-	-	-	-	-	-	-	-	-	-	23,847	-	-	72,586
Charges for services	19,223	-	-	-	-	-	-	-	2	-	-	-	-	-	19,225
Fines and forfeits	2,112	-	-	-	216	-	-	-	-	-	-	-	-	117	2,445
Other receipts	5,300	-	5,105	-	-	3,370	-	7,964	-	2,344	12,241	-	8,841	-	45,165
Total receipts	899,428	-	5,105	-	216	3,370	-	7,964	2	2,344	12,241	271,882	8,841	117	1,211,510
Disbursements:															
Personal services	457,384	-	-	-	-	-	-	-	-	-	-	-	-	-	457,384
Supplies	21,481	-	-	-	-	3,370	-	-	-	-	4,948	-	-	-	29,799
Other services and charges	203,421	-	-	-	-	-	70,197	-	-	-	4,072	450	-	-	278,140
Debt service - principal and interest	-	-	-	-	-	-	-	-	-	-	-	303,721	-	-	303,721
Capital outlay	83,287	-	-	-	-	-	1,815,170	-	-	-	3,314	-	-	-	1,901,771
Other disbursements	-	-	5,300	-	378	-	-	8,272	65	2,432	-	-	8,728	30	25,205
Total disbursements	765,573	-	5,300	-	378	3,370	1,885,367	8,272	65	2,432	12,334	304,171	8,728	30	2,996,020
Excess (deficiency) of receipts over disbursements	133,855	-	(195)	-	(162)	-	(1,885,367)	(308)	(63)	(88)	(93)	(32,289)	113	87	(1,784,510)
Cash and investments - ending	\$ 375,947	\$ 195,783	\$ -	\$ 66,735	\$ 925	\$ -	\$ 343,941	\$ 923	\$ -	\$ -	\$ 10,879	\$ 96,328	\$ 184	\$ 2,584	\$ 1,094,229

CARNEGIE PUBLIC LIBRARY OF STEUBEN COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND CASH AND  
 INVESTMENT BALANCES – REGULATORY BASIS  
 For the Year Ended December 31, 2022

	<u>Operating</u>	<u>Rainy Day</u>	<u>Technology Grant Fund</u>	<u>Library Improvement Reserve</u>	<u>Evergreen Indiana</u>	<u>Construction Fund</u>	<u>SIMPLE IRA</u>	<u>PERF</u>	<u>ARPA Grant Fund</u>	<u>Gift</u>	<u>Bond And Interest Redemption</u>	<u>Supplemental Insurance</u>	<u>Student Deposit</u>	<u>Totals</u>
Cash and investments - beginning	\$ 375,947	\$ 195,783	\$ -	\$ 66,735	\$ 925	\$ 343,941	\$ 923	\$ -	\$ -	\$ 10,879	\$ 96,328	\$ 184	\$ 2,584	\$ 1,094,229
Receipts:														
Taxes	810,081	-	-	-	-	-	-	-	-	-	241,922	-	-	1,052,003
Intergovernmental receipts	46,670	-	-	-	-	-	-	-	-	-	21,396	-	-	68,066
Charges for services	18,818	-	-	-	-	-	-	-	-	-	-	-	176	18,994
Fines and forfeits	2,285	-	-	-	450	-	-	-	-	-	-	-	-	2,735
Other receipts	11,622	9,303	5,569	-	-	-	6,848	2,439	14,825	10,810	-	9,091	-	70,507
Total receipts	889,476	9,303	5,569	-	450	-	6,848	2,439	14,825	10,810	263,318	9,091	176	1,212,305
Disbursements:														
Personal services	489,052	-	-	-	-	-	-	-	-	-	-	-	-	489,052
Supplies	27,369	-	-	-	-	-	-	-	-	8,183	-	-	-	35,552
Other services and charges	247,916	112,752	-	-	-	-	-	-	-	3,517	700	-	-	364,885
Debt service - principal and interest	-	-	-	-	-	-	-	-	-	-	315,531	-	-	315,531
Capital outlay	87,095	-	-	-	-	332,089	-	-	11,881	1,594	-	-	-	432,659
Other disbursements	60	-	5,569	-	982	-	7,771	2,439	2,944	491	-	9,275	2,312	31,843
Total disbursements	851,492	112,752	5,569	-	982	332,089	7,771	2,439	14,825	13,785	316,231	9,275	2,312	1,669,522
Excess (deficiency) of receipts over disbursements	37,984	(103,449)	-	-	(532)	(332,089)	(923)	-	-	(2,975)	(52,913)	(184)	(2,136)	(457,217)
Cash and investments - ending	\$ 413,932	\$ 92,334	\$ -	\$ 66,735	\$ 393	\$ 11,852	\$ -	\$ -	\$ -	\$ 7,904	\$ 43,415	\$ -	\$ 448	\$ 637,013

CARNEGIE PUBLIC LIBRARY OF STEUBEN COUNTY  
 SCHEDULE OF LEASES AND DEBT  
 December 31, 2022

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Description of Debt		Ending	Principal and
<u>Type</u>	<u>Purpose</u>	<u>Principal</u>	<u>Interest Due</u>
		Balance	Within One
			Year
Governmental activities:			
General obligation bonds	Remodel project	\$ 2,350,000	\$ 225,000
Total governmental activities		2,350,000	225,000
Totals		\$ 2,350,000	\$ 225,000

CARNEGIE PUBLIC LIBRARY OF STEUBEN COUNTY  
SCHEDULE OF CAPITAL ASSETS  
December 31, 2022

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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.

	<u>Ending Balance</u>
Governmental activities:	
Land	\$ 211,780
Buildings	8,696,807
Machinery, equipment, and vehicles	109,197
Books and other	<u>777,703</u>
Total governmental activities	<u>9,795,487</u>
Total capital assets	<u>\$ 9,795,487</u>

CARNEGIE PUBLIC LIBRARY OF STEUBEN COUNTY  
STATE REPORTING INFORMATION  
January 1, 2021 – December 31, 2022

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The reports presented herein were prepared in addition to another official report prepared for the Library as listed below:

Indiana State Board of Accounts Compliance Examination of the Carnegie Public Library of Steuben County.

The above report contains the results of the compliance examination as required by the Indiana State Board of Accounts' *Accounting and Uniform Compliance Guidelines Manual For Libraries*.