

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

FINANCIAL STATEMENT AUDIT REPORT

OF

LEBANON PUBLIC LIBRARY

BOONE COUNTY, INDIANA

January 1, 2022 to December 31, 2023



FILED
08/30/2024



STATE OF INDIANA
AN EQUAL OPPORTUNITY EMPLOYER

STATE BOARD OF ACCOUNTS
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Board of Directors
Lebanon Public Library
Boone County, Indiana

As authorized under Indiana Code 5-11-1, we engaged private examiners under our review to perform the audit of Lebanon Public Library. We have reviewed the audit report opined upon by Crowe LLP, Independent Public Accountants, for the period January 1, 2022 to December 31, 2023. Per the *Independent Auditor's Report*, the financial statements included in the report present fairly the financial condition of Lebanon Public Library as of December 31, 2022 and 2023, 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 Audit Report for Lebanon Public Library was prepared in accordance with the guidelines established by the Indiana 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

LEBANON PUBLIC LIBRARY
Boone County, Indiana

FINANCIAL STATEMENT

As of December 31, 2023, and for the
period of January 1, 2022 through December 31, 2023

LEBANON PUBLIC LIBRARY
Boone County, Indiana

FINANCIAL STATEMENT
As of December 31, 2023, and for the
period of January 1, 2022 through December 31, 2023

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LEBANON PUBLIC LIBRARY
SCHEDULE OF OFFICIALS (Unaudited)
As of December 31, 2023, and for the
period of January 1, 2022 through December 31, 2023

<u>Office</u>	<u>Official</u>	<u>Term</u>
President of the Board	Richard Milam	01-01-22 to 12-31-23
Director	Beau Cunnyngnam	01-01-22 to 12-31-23
Treasurer	Aaron Wilhoite	01-01-22 to 12-31-23

INDEPENDENT AUDITOR'S REPORT

Those Charged with Governance
Lebanon Public Library
Boone County, Indiana

Opinions

We have audited the accompanying statement of receipts, disbursements, and cash and investment balances of the Lebanon Public Library (the Library) as of December 31, 2023 and for the period of January 1, 2022 through December 31, 2023, 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, 2023, and its cash receipts and cash disbursements for the period of January 1, 2022 through December 31, 2023 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, 2023, or changes in net position for the period of January 1, 2022 through December 31, 2023.

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 and pervasive.

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.

(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 Payables and Receivables, 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 9, 2024

LEBANON PUBLIC LIBRARY
STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CASH AND
INVESTMENT BALANCES - REGULATORY BASIS
As of December 31, 2023 and for the period January 1, 2022 through December 31, 2023

<u>Fund</u>	<u>Cash and Investments 01-01-22</u>	<u>Receipts</u>	<u>Disbursements</u>	<u>Cash and Investments 12-31-22</u>	<u>Receipts</u>	<u>Disbursements</u>	<u>Cash and Investments 12-31-23</u>
Operating Fund	\$ 907,708	\$ 1,873,587	\$ 1,822,014	\$ 959,281	\$ 1,500,821	\$ 1,685,830	\$ 774,272
Rainy Day Fund	768,312	-	-	768,312	3,494	-	771,806
Bond Money Bank Account	297,056	720	220,045	77,731	2,761,585	378,168	2,461,148
Library Improvement Reserve	52,058	-	-	52,058	-	-	52,058
Construction Building	10,233	220,365	190,621	39,977	330,000	327,103	42,874
Payroll	1,067	817,066	816,133	2,000	850,421	847,644	4,777
G.O. Bond Payments	218,026	743,609	757,658	203,977	457,022	631,810	29,189
Gift Building/Gift Fund	192,855	7,205	6,889	193,171	6,633	9,384	190,420
Lease Rental Payment	<u>1</u>	<u>-</u>	<u>1</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Totals	<u>\$ 2,447,316</u>	<u>\$ 3,662,552</u>	<u>\$ 3,813,361</u>	<u>\$ 2,296,507</u>	<u>\$ 5,909,976</u>	<u>\$ 3,879,939</u>	<u>\$ 4,326,544</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 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.

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.

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).

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.

(Continued)

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

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's general obligation indebtedness as well as lease agreements.

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, 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.

(Continued)

NOTE 2 - BUDGETS

The operating budget is 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.

From time to time, the Library also holds certificates of deposit with financial institutions that maintain the FDIC and PDIF coverages, as applicable. At December 31, 2023, the Library held \$730,000 in certificates of deposit accounts that mature throughout calendar year 2024. The certificates of deposit are set to automatically renew at maturity.

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 has purchased insurance to address the risks described above.

(Continued)

NOTE 6 - PENSION PLAN

Public Employees' Retirement Fund

Plan Description

The Indiana Public Employees' Retirement Fund Defined Benefit Plan (PERF DB) is a cost-sharing multiple-employer defined benefit plan and provides retirement, disability, and survivor benefits to plan members. PERF DB is administered through the Indiana Public Retirement System (INPRS) Board in accordance with state statutes (IC 5-10.2 and IC 5-10.3) and administrative code (35 IAC 1.2), which govern most requirements of the system and give the Library authority to contribute to the plan.

The Public Employees' Hybrid Plan (PERF Hybrid) consists of two components: PERF DB, the employer-funded monthly defined benefit component, and the Public Employees' Hybrid Members Defined Contribution Account, the defined contribution component.

The Retirement Savings Plan for Public Employees (My Choice) is a multiple-employer defined contribution plan. It is administered through the INPRS Board in accordance with state statutes (IC 5-10.2 and IC 5-10.3) and administrative code (35 IAC 1.2), which govern most requirements of the system and give the Library authority to contribute to the plan.

New employees hired have a one-time election to join either the PERF Hybrid or the My Choice.

Financial Report

INPRS issues a publicly available financial report that includes financial statement 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. (844) 464-6777

Contributions

Members' contributions are set by state statute at 3 percent of compensation for both the defined contribution component of PERF Hybrid and My Choice. The employer may elect to make the contribution on behalf of the member of the defined contribution component of PERF Hybrid and My Choice members may receive additional employer contribution in lieu of the PERF DB. Contributions to the PERF DB are determined by INPRS Board based on actuarial valuation.

NOTE 7 - HOLDING CORPORATION

The Library has entered into a capital lease with the Lebanon 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 year 2022 were \$690,000. The capital lease was paid off during year 2022 and therefore, there were no lease payments made to the holding corporation during 2023.

OTHER INFORMATION (Unaudited)

LEBANON PUBLIC LIBRARY
COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND CASH AND
INVESTMENT BALANCES - REGULATORY BASIS
For the Year Ended December 31, 2022

	Operating Fund	Rainy Day Fund	Bond Money Bank Account	Library Improvement Reserve	Construction Building	Payroll	G.O. Bond Payments	Gift Building/Gift Fund	Lease Rental Payment	Totals
Cash and investments - beginning	\$ 907,708	\$ 768,312	\$ 297,056	\$ 52,058	\$ 10,233	\$ 1,067	\$ 218,026	\$ 192,855	\$ 1	\$ 2,447,316
Receipts:										
Taxes	646,318	-	-	-	-	-	743,609	-	-	1,389,927
Intergovernmental receipts	938,307	-	-	-	-	-	-	-	-	938,307
Charges for services	5,314	-	-	-	-	-	-	-	-	5,314
Fines and forfeits	9,097	-	-	-	-	-	-	-	-	9,097
Other receipts	274,551	-	720	-	220,365	817,066	-	7,205	-	1,319,907
Total receipts	1,873,587	-	720	-	220,365	817,066	743,609	7,205	-	3,662,552
Disbursements:										
Personal services	876,432	-	-	-	-	-	-	-	-	876,432
Supplies	239,146	-	-	-	-	-	-	6,332	-	245,478
Other services and charges	421,288	-	45	-	-	-	-	-	-	421,333
Debt service - principal and interest	-	-	-	-	-	-	757,658	-	-	757,658
Capital outlay	260,465	-	-	-	190,621	-	-	557	-	451,643
Other disbursements	24,683	-	220,000	-	-	816,133	-	-	1	1,060,817
Total disbursements	1,822,014	-	220,045	-	190,621	816,133	757,658	6,889	1	3,813,361
Excess (deficiency) of receipts over disbursements	51,573	-	(219,325)	-	29,744	933	(14,049)	316	(1)	(150,809)
Cash and investments - ending	\$ 959,281	\$ 768,312	\$ 77,731	\$ 52,058	\$ 39,977	\$ 2,000	\$ 203,977	\$ 193,171	\$ -	\$ 2,296,507

LEBANON PUBLIC LIBRARY
COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND CASH AND
INVESTMENT BALANCES - REGULATORY BASIS
For the Year Ended December 31, 2023

	Operating Fund	Rainy Day Fund	Bond Money Bank Account	Library Improvement Reserve	Construction Building	Payroll	G.O. Bond Payments	Gift Building/Gift Fund	Totals
Cash and investments - beginning	\$ 959,281	\$ 768,312	\$ 77,731	\$ 52,058	\$ 39,977	\$ 2,000	\$ 203,977	\$ 193,171	\$ 2,296,507
Receipts:									
Taxes	611,583	-	-	-	-	-	382,849	-	994,432
Intergovernmental receipts	860,312	-	-	-	-	-	26,005	-	886,317
Charges for services	16,666	-	-	-	-	-	-	-	16,666
Other receipts	12,260	3,494	2,761,585	-	330,000	850,421	48,168	6,633	4,012,561
Total receipts	1,500,821	3,494	2,761,585	-	330,000	850,421	457,022	6,633	5,909,976
Disbursements:									
Personal services	947,497	-	-	-	-	847,644	-	-	1,795,141
Supplies	89,650	-	-	-	-	-	-	8,922	98,572
Other services and charges	397,841	-	-	-	-	-	-	-	397,841
Debt service - principal and interest	-	-	-	-	-	-	631,810	-	631,810
Capital outlay	250,697	-	-	-	327,103	-	-	462	578,262
Other disbursements	145	-	378,168	-	-	-	-	-	378,313
Total disbursements	1,685,830	-	378,168	-	327,103	847,644	631,810	9,384	3,879,939
Excess (deficiency) of receipts over disbursements	(185,009)	3,494	2,383,417	-	2,897	2,777	(174,788)	(2,751)	2,030,037
Cash and investments - ending	\$ 774,272	\$ 771,806	\$ 2,461,148	\$ 52,058	\$ 42,874	\$ 4,777	\$ 29,189	\$ 190,420	\$ 4,326,544

LEBANON PUBLIC LIBRARY
SCHEDULE OF PAYABLES AND RECEIVABLES
December 31, 2023

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

LEBANON PUBLIC LIBRARY
 SCHEDULE OF LEASES AND DEBT
 December 31, 2023

Description of Debt		Ending Principal <u>Balance</u>	Principal Due Within One <u>Year</u>
<u>Type</u>	<u>Purpose</u>		
Governmental activities:			
General obligation bonds	2020 GO Bonds	\$ 205,000	\$ 205,000
General obligation bonds	2023 GO Bonds	<u>2,760,000</u>	<u>335,000</u>
Totals		<u>\$ 2,965,000</u>	<u>\$ 540,000</u>

LEBANON PUBLIC LIBRARY
SCHEDULE OF CAPITAL ASSETS
December 31, 2023

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	\$ 52,244
Infrastructure	125,219
Buildings	15,692,954
Improvements other than buildings	89,612
Machinery, equipment, and vehicles	347,210
Books and other	<u>767,288</u>
 Total governmental activities	 <u>17,074,527</u>
 Total capital assets	 <u>\$ 17,074,527</u>

LEBANON PUBLIC LIBRARY
STATE REPORTING INFORMATION
January 1, 2022 – December 31, 2023

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 Lebanon Public Library.

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*.