

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

FINANCIAL STATEMENTS EXAMINATION REPORT

OF

BELL MEMORIAL PUBLIC LIBRARY

KOSCIUSKO COUNTY, INDIANA

January 1, 2013 to December 31, 2016



**FILED**

01/11/2018



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### SCHEDULE OF OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Director	Krystal Smith Stephen Boggs	01-01-13 to 12-31-14 01-01-15 to 12-31-17
Treasurer	Jill Gross	01-01-13 to 12-31-17
President of the Board	Cal Jackson Roger Moriarty	01-01-13 to 12-31-13 01-01-14 to 12-31-17



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INDEPENDENT ACCOUNTANT'S REPORT

TO: THE OFFICIALS OF THE BELL MEMORIAL PUBLIC LIBRARY, KOSCIUSKO COUNTY, INDIANA

We have examined the accompanying financial statements of the Bell Memorial Public Library (Library), for the period of January 1, 2013 to December 31, 2016. The Library's management is responsible for the fair presentation of these financial statements in accordance with the prescribed basis of accounting described in Note 1. 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. Those standards require that we plan and perform the examination to obtain reasonable assurance about whether the financial statements are in accordance with the criteria, in all material respects. An examination involves performing procedures to obtain evidence about the financial statements. The nature, timing, and extent of the procedures selected depend on our judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. We believe that the evidence we obtained is sufficient and appropriate to provide a reasonable basis for our opinion.


As discussed in Note 1 to the financial statements, 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 described in the preceding paragraph, the financial statements for the period of January 1, 2013 to December 31, 2016, referred to above, do not present, in conformity with accounting principles generally accepted in the United States of America, the financial position and results of operations of the Library.

INDEPENDENT ACCOUNTANT'S REPORT  
(Continued)

In our opinion, the financial statements for the period of January 1, 2013 to December 31, 2016, referred to above, present the financial position and results of operations of the Library based on the prescribed basis of accounting described in Note 1 to the financial statements, in all material respects.

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, Schedule of 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 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, CPA  
State Examiner

November 27, 2017

## 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.

BELL MEMORIAL PUBLIC LIBRARY  
 STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Years Ended December 31, 2013 and 2014

Fund	Cash and Investments 01-01-13			Cash and Investments 12-31-13			Cash and Investments 12-31-14		
	Receipts	Disbursements		Receipts	Disbursements		Receipts	Disbursements	
Operating	\$ 149,828	\$ 326,272	\$ 353,418	\$ 122,682	\$ 335,283	\$ 334,704	\$ 123,261		
Rainy Day	72,464	-	-	72,464	-	-	72,464		
LIRF	250	50	-	300	-	-	300		
Plac Card	-	250	250	-	300	300	-		
Gift	174,267	1,196	7,230	168,233	152,297	238,541	81,989		
Grants/Technology	3,956	2,092	3,134	2,914	-	2,440	474		
Gob Of 2002	34,708	36,169	68,627	2,250	38,007	30,468	9,789		
Payroll	304	46,020	43,929	2,395	38,142	38,146	2,391		
Totals	<u>\$ 435,777</u>	<u>\$ 412,049</u>	<u>\$ 476,588</u>	<u>\$ 371,238</u>	<u>\$ 564,029</u>	<u>\$ 644,599</u>	<u>\$ 290,668</u>		

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

BELL MEMORIAL PUBLIC LIBRARY  
STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CASH AND INVESTMENT BALANCES -  
REGULATORY BASIS  
For the Years Ended December 31, 2015 and 2016

Fund	Cash and Investments 01-01-15	Receipts	Disbursements	Cash and Investments 12-31-15	Receipts	Disbursements	Cash and Investments 12-31-16
Operating	\$ 123,261	\$ 373,443	\$ 365,927	\$ 130,777	\$ 368,714	\$ 328,065	\$ 171,426
Rainy Day	72,464	-	16,662	55,802	14,968	8,882	61,888
LIRF	300	-	-	300	-	-	300
Plac Card	-	260	260	-	260	260	-
Gift	81,714	5,040	14,945	71,809	7,329	3,847	75,291
Gift Donation Program	275	445	6	714	307	168	853
Grants/Technology	474	4,011	915	3,570	1,285	1,285	3,570
Gob Of 2002	9,789	44,256	52,576	1,469	56,137	44,509	13,097
Payroll	2,391	38,807	38,808	2,390	36,137	36,137	2,390
Totals	<u>\$ 290,668</u>	<u>\$ 466,262</u>	<u>\$ 490,099</u>	<u>\$ 266,831</u>	<u>\$ 485,137</u>	<u>\$ 423,153</u>	<u>\$ 328,815</u>

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

BELL MEMORIAL 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.* Amounts received from 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.* Amounts received from other governments in the form of operating grants, entitlements, or payments in lieu of taxes. Examples of intergovernmental 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.

BELL MEMORIAL PUBLIC LIBRARY  
NOTES TO FINANCIAL STATEMENTS  
(Continued)

*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, including, but 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.* Amounts disbursed 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.* 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, but are not limited to, the following: office supplies, operating supplies, and repair and maintenance supplies.

*Other services and charges.* Amounts disbursed for services including, but not limited to, the following: 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.

*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 other 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.

BELL MEMORIAL PUBLIC LIBRARY  
NOTES TO FINANCIAL STATEMENTS  
(Continued)

*F. 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.

*G. 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 unit itself.

**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 lien date (March 1 in a year ending before January 1, 2016 and January 1 in a year beginning after December 31, 2015) 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.

BELL MEMORIAL PUBLIC LIBRARY  
NOTES TO FINANCIAL STATEMENTS  
(Continued)

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.

**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 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.

BELL MEMORIAL PUBLIC LIBRARY  
NOTES TO FINANCIAL STATEMENTS  
(Continued)

**Note 7. Gift Fund**

The Gift fund was reported in total on the financial statement for the period January 1, 2013 to December 31, 2014. For the financial statement for the period January 1, 2015 to December 31, 2016, the Gift fund was divided into two funds: Gift and Gift Donation Program.

**Note 8. Subsequent Events**

The Library is planning to replace 3 HVAC units at \$7,000 each and replace the accounting software for \$15,000.

#### OTHER INFORMATION - UNEXAMINED

The Library's Annual Financial Reports 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 Financial Reports 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.

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

	Operating	Rainy Day	LIRF	Plac Card	Gift	Grants/ Technology	Gob Of 2002	Payroll	Totals
Cash and investments - beginning	\$ 149,828	\$ 72,464	\$ 250	\$ -	\$ 174,267	\$ 3,956	\$ 34,708	\$ 304	\$ 435,777
Receipts:									
Taxes	213,849	-	-	-	-	-	32,604	-	246,453
Intergovernmental receipts	97,396	-	-	-	-	-	3,565	-	100,961
Charges for services	1,911	-	-	250	1,196	-	-	-	3,357
Fines and forfeits	3,283	-	-	-	-	-	-	-	3,283
Other receipts	9,833	-	50	-	-	2,092	-	46,020	57,995
Total receipts	326,272	-	50	250	1,196	2,092	36,169	46,020	412,049
Disbursements:									
Personal services	239,513	-	-	-	-	-	-	-	239,513
Supplies	18,453	-	-	-	-	-	-	-	18,453
Other services and charges	55,940	-	-	-	7,230	3,134	-	-	66,304
Debt service - principal and interest	-	-	-	-	-	-	68,277	-	68,277
Capital outlay	34,651	-	-	-	-	-	-	-	34,651
Other disbursements	4,861	-	-	250	-	-	350	43,929	49,390
Total disbursements	353,418	-	-	250	7,230	3,134	68,627	43,929	476,588
Excess (deficiency) of receipts over disbursements	(27,146)	-	50	-	(6,034)	(1,042)	(32,458)	2,091	(64,539)
Cash and investments - ending	\$ 122,682	\$ 72,464	\$ 300	\$ -	\$ 168,233	\$ 2,914	\$ 2,250	\$ 2,395	\$ 371,238

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

	Operating	Rainy Day	LIRF	Plac Card	Gift	Grants/ Technology	Gob Of 2002	Payroll	Totals
Cash and investments - beginning	\$ 122,682	\$ 72,464	\$ 300	\$ -	\$ 168,233	\$ 2,914	\$ 2,250	\$ 2,395	\$ 371,238
Receipts:									
Taxes	222,112	-	-	-	-	-	34,235	-	256,347
Intergovernmental receipts	98,701	-	-	-	-	-	3,772	-	102,473
Charges for services	5,331	-	-	300	-	-	-	-	5,631
Fines and forfeits	2,502	-	-	-	-	-	-	-	2,502
Other receipts	6,637	-	-	-	152,297	-	-	38,142	197,076
Total receipts	335,283	-	-	300	152,297	-	38,007	38,142	564,029
Disbursements:									
Personal services	225,049	-	-	-	-	-	-	-	225,049
Supplies	14,887	-	-	-	-	-	-	-	14,887
Other services and charges	57,752	-	-	300	309	-	350	-	58,711
Debt service - principal and interest	-	-	-	-	-	-	30,118	-	30,118
Capital outlay	28,176	-	-	-	90,516	-	-	-	118,692
Other disbursements	8,840	-	-	-	147,716	2,440	-	38,146	197,142
Total disbursements	334,704	-	-	300	238,541	2,440	30,468	38,146	644,599
Excess (deficiency) of receipts over disbursements	579	-	-	-	(86,244)	(2,440)	7,539	(4)	(80,570)
Cash and investments - ending	\$ 123,261	\$ 72,464	\$ 300	\$ -	\$ 81,989	\$ 474	\$ 9,789	\$ 2,391	\$ 290,668

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

	Operating	Rainy Day	LIRF	Plac Card	Gift	Gift Donation Program	Grants/Technology	Gob Of 2002	Payroll	Totals
Cash and investments - beginning	\$ 123,261	\$ 72,464	\$ 300	\$ -	\$ 81,714	\$ 275	\$ 474	\$ 9,789	\$ 2,391	\$ 290,668
Receipts:										
Taxes	224,266	-	-	-	-	-	-	40,398	-	264,664
Intergovernmental receipts	107,027	-	-	-	-	-	-	524	-	107,551
Charges for services	2,112	-	-	260	-	-	-	-	-	2,372
Fines and forfeits	2,194	-	-	-	-	-	-	-	-	2,194
Other receipts	37,844	-	-	-	5,040	445	4,011	3,334	38,807	89,481
Total receipts	373,443	-	-	260	5,040	445	4,011	44,256	38,807	466,262
Disbursements:										
Personal services	250,087	-	-	-	-	-	-	-	-	250,087
Supplies	12,773	-	-	-	-	6	-	-	-	12,779
Other services and charges	51,352	16,662	-	-	14,945	-	915	-	-	83,874
Debt service - principal and interest	-	-	-	-	-	-	-	46,177	-	46,177
Capital outlay	24,526	-	-	-	-	-	-	-	-	24,526
Other disbursements	27,189	-	-	260	-	-	-	6,399	38,808	72,656
Total disbursements	365,927	16,662	-	260	14,945	6	915	52,576	38,808	490,099
Excess (deficiency) of receipts over disbursements	7,516	(16,662)	-	-	(9,905)	439	3,096	(8,320)	(1)	(23,837)
Cash and investments - ending	\$ 130,777	\$ 55,802	\$ 300	\$ -	\$ 71,809	\$ 714	\$ 3,570	\$ 1,469	\$ 2,390	\$ 266,831

BELL MEMORIAL PUBLIC LIBRARY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2016

	Operating	Rainy Day	LIRF	Plac Card	Gift	Gift Donation Program	Grants/Technology	Gob Of 2002	Payroll	Totals
Cash and investments - beginning	\$ 130,777	\$ 55,802	\$ 300	\$ -	\$ 71,809	\$ 714	\$ 3,570	\$ 1,469	\$ 2,390	\$ 266,831
Receipts:										
Taxes	238,776	-	-	-	-	-	-	50,337	-	289,113
Intergovernmental receipts	120,155	-	-	-	-	-	-	5,388	-	125,543
Charges for services	2,964	-	-	260	-	-	-	412	-	3,636
Fines and forfeits	1,803	-	-	-	-	-	-	-	-	1,803
Other receipts	5,016	14,968	-	-	7,329	307	1,285	-	36,137	65,042
Total receipts	368,714	14,968	-	260	7,329	307	1,285	56,137	36,137	485,137
Disbursements:										
Personal services	236,163	-	-	-	-	-	-	-	-	236,163
Supplies	10,433	-	-	-	-	-	-	-	-	10,433
Other services and charges	55,183	8,882	-	-	-	-	1,285	-	-	65,350
Debt service - principal and interest	-	-	-	-	-	-	-	36,748	-	36,748
Capital outlay	24,103	-	-	-	-	-	-	-	-	24,103
Other disbursements	2,183	-	-	260	3,847	168	-	7,761	36,137	50,356
Total disbursements	328,065	8,882	-	260	3,847	168	1,285	44,509	36,137	423,153
Excess (deficiency) of receipts over disbursements	40,649	6,086	-	-	3,482	139	-	11,628	-	61,984
Cash and investments - ending	\$ 171,426	\$ 61,888	\$ 300	\$ -	\$ 75,291	\$ 853	\$ 3,570	\$ 13,097	\$ 2,390	\$ 328,815

BELL MEMORIAL PUBLIC LIBRARY  
 SCHEDULE OF DEBT  
 December 31, 2016

Description of Debt		Ending Principal Balance	Principal and Interest Due Within One Year
Type	Purpose		
Governmental activities: General obligation bonds	Building	\$ 255,000	\$ 38,108

BELL MEMORIAL PUBLIC LIBRARY  
SCHEDULE OF CAPITAL ASSETS  
December 31, 2016

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	\$ 25,000
Buildings	1,873,000
Improvements other than buildings	100,000
Machinery, equipment, and vehicles	483,000
Books and other	<u>1,466,084</u>
Total capital assets	<u>\$ 3,947,084</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/>.