

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

FINANCIAL STATEMENTS AUDIT REPORT

OF

CLINTON PUBLIC LIBRARY

VERMILLION COUNTY, INDIANA

January 1, 2013 to December 31, 2017



**FILED**  
06/20/2018



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SCHEDULE OF OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Director	Karen Walker Becky Edington	01-01-13 to 07-02-13 07-03-13 to 12-31-18
Treasurer	Richard Bonness	01-01-13 to 12-31-18
President of the Library Board	William E. Webber	01-01-13 to 12-31-18



## INDEPENDENT AUDITOR'S REPORT

TO: THE OFFICIALS OF THE CLINTON PUBLIC LIBRARY, VERMILLION COUNTY, INDIANA

### **Report on the Financial Statements**

We have audited the accompanying financial statements of the Clinton Public Library (Library), which comprise the financial position and results of operations for the period of January 1, 2013 to December 31, 2017, and the related notes to the financial statements as listed in the Table of Contents.

### ***Management's Responsibility for the Financial Statements***

Management is responsible for the preparation and fair presentation of these financial statements in accordance with the financial reporting provisions of the Indiana State Board of Accounts as allowed by state statute (IC 5-11-1-6). Management is responsible for and has determined that the regulatory basis of accounting, as established by the Indiana State Board of Accounts, is an acceptable basis of presentation. Management is also responsible for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

### ***Auditor's Responsibility***

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the Library's preparation and fair presentation of the financial statements 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, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

INDEPENDENT AUDITOR'S REPORT  
(Continued)

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

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 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 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.

***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* paragraph, the financial statements referred to above do not present fairly, in accordance 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, 2013 to December 31, 2017.


***Opinion on Regulatory Basis of Accounting***

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, 2013 to December 31, 2017, in accordance with the financial reporting provisions of the Indiana State Board of Accounts described in Note 1.

***Other Matters***

*Other Information*

Our audit 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 Payables and Receivables, Schedule of Leases and Debt, and Schedule of Capital Assets, as listed in the Table of Contents, are presented for additional analysis and are not required parts of the financial statements. They have not been subjected to the auditing procedures applied by us in the audit of the financial statements and, accordingly, we express no opinion on them.

  
Paul D. Joyce, CPA  
State Examiner

May 30, 2018

## 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.

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CLINTON 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	Receipts	Disbursements	Cash and Investments 12-31-13	Receipts	Disbursements	Cash and Investments 12-31-14
Operating	\$ 5,196	\$ 588,118	\$ 476,437	\$ 116,877	\$ 451,490	\$ 399,125	\$ 169,242
Lirf	30	-	-	30	-	-	30
GIACOLETTO FUND	-	12,500	10,000	2,500	-	-	2,500
CONSTRUCTION FUND	-	-	-	-	426,261	24,877	401,384
EVERGREEN INDIANA FUND	-	-	-	-	207	82	125
State Technology Grant Fund	1,942	1,454	2,665	731	-	730	1
Stevenson Fund Interest	34	4	-	38	5	-	43
Crawford Fund Interest (Books)	21	2	-	23	1	-	24
Richard Newport Interest	11	286	229	68	2	-	70
Brastauskas Interest	102	-	102	-	-	-	-
Gift	891	1,072	776	1,187	770	1,247	710
Stevenson Fund Investment	10,000	-	-	10,000	-	-	10,000
Crawford Fund Investment	1,500	-	-	1,500	-	-	1,500
Richard Newport Cd	50,000	-	-	50,000	-	-	50,000
Brastauskas Cd	61,476	-	61,476	-	-	-	-
Interbank Transfer	-	334,500	334,500	-	147,000	147,000	-
Aflac	-	336	336	-	184	262	(78)
Perf	136	3,229	3,224	141	3,196	3,337	-
Federal Tax	1,396	13,923	11,283	4,036	11,731	15,767	-
State Tax	541	7,019	7,230	330	6,066	6,396	-
County Tax	28	292	319	1	2,654	2,655	-
Health Insurance	1,038	7,723	8,459	302	5,175	5,477	-
Fica & Medicare	2,757	14,725	13,636	3,846	13,178	17,024	-
Other	60	7	45	22	-	22	-
Totals	<u>\$ 137,159</u>	<u>\$ 985,190</u>	<u>\$ 930,717</u>	<u>\$ 191,632</u>	<u>\$ 1,067,920</u>	<u>\$ 624,001</u>	<u>\$ 635,551</u>

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

CLINTON 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	\$ 169,242	\$ 368,336	\$ 340,334	\$ 197,244	\$ 380,258	\$ 333,729	\$ 243,773
Lirf	30	-	-	30	-	30	-
GIACOLETTO FUND	2,500	2,500	-	5,000	10,000	15,000	-
CONSTRUCTION FUND	401,384	-	357,707	43,677	-	43,677	-
EVERGREEN INDIANA FUND	125	153	45	233	283	32	484
State Technology Grant Fund	1	4,030	646	3,385	-	3,385	-
Stevenson Fund Interest	43	15	51	7	26	33	-
Crawford Fund Interest (Books)	24	2	-	26	2	26	2
Richard Newport Interest	70	-	-	70	767	837	-
Gift	710	1,071	1,297	484	19,760	10,195	10,049
Stevenson Fund Investment	10,000	-	-	10,000	-	-	10,000
Crawford Fund Investment	1,500	-	-	1,500	-	-	1,500
Richard Newport Cd	50,000	-	-	50,000	-	-	50,000
Debt Service	-	79,353	31,215	48,138	71,169	68,550	50,757
Interbank Transfer	-	160,063	160,063	-	-	-	-
Aflac	(78)	1,384	1,173	133	1,528	1,567	94
Perf	-	3,105	3,105	-	2,595	2,595	-
Federal Tax	-	8,885	8,885	-	8,482	8,482	-
State Tax	-	5,662	5,662	-	5,322	5,322	-
County Tax	-	796	796	-	628	628	-
Health Insurance	-	4,266	4,253	13	4,082	4,095	-
Fica & Medicare	-	12,918	12,918	-	11,811	11,811	-
Other	-	1,835	2,096	(261)	261	-	-
Totals	<u>\$ 635,551</u>	<u>\$ 654,374</u>	<u>\$ 930,246</u>	<u>\$ 359,679</u>	<u>\$ 516,974</u>	<u>\$ 509,994</u>	<u>\$ 366,659</u>

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

CLINTON PUBLIC LIBRARY  
STATEMENT OF RECEIPTS, DISBURSEMENTS, AND  
CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
For the Year Ended December 31, 2017

Fund	Cash and Investments 01-01-17	Receipts	Disbursements	Cash and Investments 12-31-17
Operating	\$ 243,773	\$ 401,028	\$ 327,338	\$ 317,463
SUMMER READING PROGRAM GIFT FUNDS	-	1,300	1,300	-
EVERGREEN INDIANA FUND	484	210	143	551
FRIENDS OF THE LIBRARY FUNDS	-	1,691	1,302	389
MADLINE COUNSELL FUND	-	8,887	-	8,887
IMOGENE RIECHES ESTATE	-	13,695	3,075	10,620
GREAT AMERICAN LEASE PAYOFF FUNDS	-	6,800	3,596	3,204
BOOKSTORE SALES	-	149	-	149
INTERBANK TRANSFER	-	108,515	108,515	-
State Technology Grant Fund	-	3,254	3,254	-
Stevenson Fund Interest	-	19	-	19
Crawford Fund Interest (Books)	2	7	-	9
Richard Newport Interest	-	1,022	291	731
Gift	10,049	8,887	18,592	344
Stevenson Fund Investment	10,000	-	-	10,000
Crawford Fund Investment	1,500	-	-	1,500
Richard Newport Cd	50,000	-	-	50,000
Debt Service	50,757	31,366	67,947	14,176
Aflac	94	2,396	2,396	94
Perf	-	2,495	2,495	-
Federal Tax	-	8,438	8,438	-
State Tax	-	4,739	4,739	-
County Tax	-	1,213	1,213	-
Health Insurance	-	4,160	4,121	39
Fica & Medicare	-	10,938	10,938	-
<b>Totals</b>	<b>\$ 366,659</b>	<b>\$ 621,209</b>	<b>\$ 569,693</b>	<b>\$ 418,175</b>

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

CLINTON 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 a 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.

*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.

CLINTON PUBLIC LIBRARY  
NOTES TO FINANCIAL STATEMENTS  
(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).

*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.

*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.

CLINTON PUBLIC LIBRARY  
NOTES TO FINANCIAL STATEMENTS  
(Continued)

*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.

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.

CLINTON PUBLIC LIBRARY  
NOTES TO FINANCIAL STATEMENTS  
(Continued)

**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.

**Note 7. Cash Balance Deficits**

The financial statements contain some funds with deficits in cash. This is a result of incorrect amounts withheld from employee payroll and receipts recorded into the wrong account.

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#### OTHER INFORMATION - UNAUDITED

The Library's Annual Financial Reports information can be found on the Indiana Gateway for Government Units 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 audit. This is a common occurrence in any financial statement audit. The financial information presented in this report is audited information, and the accuracy of such information can be determined by reading the opinion given in the Independent Auditor's Report.

The other information presented was approved by management of the Library. It is presented as intended by the Library.

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

	Operating	Lirf	GIACOLETTO FUND	CONSTRUCTION FUND	EVERGREEN INDIANA FUND	State Technology Grant Fund	Stevenson Fund Interest	Crawford Fund Interest (Books)	Richard Newport Interest
Cash and investments - beginning	\$ 5,196	\$ 30	\$ -	\$ -	\$ -	\$ 1,942	\$ 34	\$ 21	\$ 11
Receipts:									
Taxes	312,737	-	-	-	-	-	-	-	-
Intergovernmental receipts	41,023	-	-	-	-	-	-	-	-
Charges for services	9,003	-	-	-	-	1,454	-	-	-
Fines and forfeits	1,383	-	-	-	-	-	-	-	-
Other receipts	223,972	-	12,500	-	-	-	4	2	286
Total receipts	588,118	-	12,500	-	-	1,454	4	2	286
Disbursements:									
Personal services	257,494	-	-	-	-	-	-	-	-
Supplies	10,180	-	10,000	-	-	-	-	-	-
Other services and charges	78,752	-	-	-	-	2,665	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-	-	-
Capital outlay	25,011	-	-	-	-	-	-	-	229
Other disbursements	105,000	-	-	-	-	-	-	-	-
Total disbursements	476,437	-	10,000	-	-	2,665	-	-	229
Excess (deficiency) of receipts over disbursements	111,681	-	2,500	-	-	(1,211)	4	2	57
Cash and investments - ending	\$ 116,877	\$ 30	\$ 2,500	\$ -	\$ -	\$ 731	\$ 38	\$ 23	\$ 68

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

	Brastauskas Interest	Gift	Stevenson Fund Investment	Crawford Fund Investment	Richard Newport Cd	Brastauskas Cd	Interbank Transfer	Aflac
Cash and investments - beginning	\$ 102	\$ 891	\$ 10,000	\$ 1,500	\$ 50,000	\$ 61,476	\$ -	\$ -
Receipts:								
Taxes	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-
Other receipts	-	1,072	-	-	-	-	334,500	336
Total receipts	-	1,072	-	-	-	-	334,500	336
Disbursements:								
Personal services	-	-	-	-	-	-	-	336
Supplies	-	776	-	-	-	-	-	-
Other services and charges	102	-	-	-	-	12,877	-	-
Debt service - principal and interest	-	-	-	-	-	48,599	-	-
Capital outlay	-	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-	334,500	-
Total disbursements	102	776	-	-	-	61,476	334,500	336
Excess (deficiency) of receipts over disbursements	(102)	296	-	-	-	(61,476)	-	-
Cash and investments - ending	\$ -	\$ 1,187	\$ 10,000	\$ 1,500	\$ 50,000	\$ -	\$ -	\$ -

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

	Perf	Federal Tax	State Tax	County Tax	Health Insurance	Fica & Medicare	Other	Totals
Cash and investments - beginning	\$ 136	\$ 1,396	\$ 541	\$ 28	\$ 1,038	\$ 2,757	\$ 60	\$ 137,159
Receipts:								
Taxes	-	-	7,019	292	-	14,725	-	334,773
Intergovernmental receipts	-	-	-	-	-	-	-	41,023
Charges for services	-	-	-	-	-	-	-	10,457
Fines and forfeits	-	-	-	-	-	-	-	1,383
Other receipts	3,229	13,923	-	-	7,723	-	7	597,554
Total receipts	3,229	13,923	7,019	292	7,723	14,725	7	985,190
Disbursements:								
Personal services	3,224	-	-	-	8,459	-	45	269,558
Supplies	-	-	-	-	-	-	-	20,956
Other services and charges	-	-	-	-	-	-	-	94,396
Debt service - principal and interest	-	-	-	-	-	-	-	48,599
Capital outlay	-	-	-	-	-	-	-	25,240
Other disbursements	-	11,283	7,230	319	-	13,636	-	471,968
Total disbursements	3,224	11,283	7,230	319	8,459	13,636	45	930,717
Excess (deficiency) of receipts over disbursements	5	2,640	(211)	(27)	(736)	1,089	(38)	54,473
Cash and investments - ending	\$ 141	\$ 4,036	\$ 330	\$ 1	\$ 302	\$ 3,846	\$ 22	\$ 191,632

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

	Operating	Lirf	GIACOLETTO FUND	CONSTRUCTION FUND	EVERGREEN INDIANA FUND	State Technology Grant Fund	Stevenson Fund Interest	Crawford Fund Interest (Books)	Richard Newport Interest
Cash and investments - beginning	\$ 116,877	\$ 30	\$ 2,500	\$ -	\$ -	\$ 731	\$ 38	\$ 23	\$ 68
Receipts:									
Taxes	317,866	-	-	426,261	-	-	-	-	-
Intergovernmental receipts	49,487	-	-	-	-	-	-	-	-
Charges for services	6,236	-	-	-	-	-	-	-	-
Fines and forfeits	1,759	-	-	-	207	-	-	-	-
Other receipts	76,142	-	-	-	-	-	5	1	2
Total receipts	451,490	-	-	426,261	207	-	5	1	2
Disbursements:									
Personal services	213,380	-	-	-	-	-	-	-	-
Supplies	7,969	-	-	-	-	-	-	-	-
Other services and charges	73,849	-	-	24,877	-	730	-	-	-
Debt service - principal and interest	60,000	-	-	-	-	-	-	-	-
Capital outlay	35,219	-	-	-	-	-	-	-	-
Other disbursements	8,708	-	-	-	82	-	-	-	-
Total disbursements	399,125	-	-	24,877	82	730	-	-	-
Excess (deficiency) of receipts over disbursements	52,365	-	-	401,384	125	(730)	5	1	2
Cash and investments - ending	\$ 169,242	\$ 30	\$ 2,500	\$ 401,384	\$ 125	\$ 1	\$ 43	\$ 24	\$ 70

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

	Brastauskas Interest	Gift	Stevenson Fund Investment	Crawford Fund Investment	Richard Newport Cd	Brastauskas Cd	Interbank Transfer	Afiac
Cash and investments - beginning	\$ -	\$ 1,187	\$ 10,000	\$ 1,500	\$ 50,000	\$ -	\$ -	\$ -
Receipts:								
Taxes	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-
Other receipts	-	770	-	-	-	-	147,000	184
Total receipts	-	770	-	-	-	-	147,000	184
Disbursements:								
Personal services	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-	-
Capital outlay	-	1,247	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-	147,000	262
Total disbursements	-	1,247	-	-	-	-	147,000	262
Excess (deficiency) of receipts over disbursements	-	(477)	-	-	-	-	-	(78)
Cash and investments - ending	\$ -	\$ 710	\$ 10,000	\$ 1,500	\$ 50,000	\$ -	\$ -	\$ (78)

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

	Perf	Federal Tax	State Tax	County Tax	Health Insurance	Fica & Medicare	Other	Totals
Cash and investments - beginning	\$ 141	\$ 4,036	\$ 330	\$ 1	\$ 302	\$ 3,846	\$ 22	\$ 191,632
Receipts:								
Taxes	-	-	6,066	2,654	-	13,178	-	766,025
Intergovernmental receipts	-	11,731	-	-	-	-	-	61,218
Charges for services	-	-	-	-	-	-	-	6,236
Fines and forfeits	-	-	-	-	-	-	-	1,966
Other receipts	3,196	-	-	-	5,175	-	-	232,475
Total receipts	3,196	11,731	6,066	2,654	5,175	13,178	-	1,067,920
Disbursements:								
Personal services	-	-	-	-	-	-	-	213,380
Supplies	-	-	-	-	-	-	-	7,969
Other services and charges	-	-	-	-	-	-	-	99,456
Debt service - principal and interest	-	-	-	-	-	-	-	60,000
Capital outlay	-	-	-	-	-	-	-	36,466
Other disbursements	3,337	15,767	6,396	2,655	5,477	17,024	22	206,730
Total disbursements	3,337	15,767	6,396	2,655	5,477	17,024	22	624,001
Excess (deficiency) of receipts over disbursements	(141)	(4,036)	(330)	(1)	(302)	(3,846)	(22)	443,919
Cash and investments - ending	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 635,551

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

	Operating	Lif	GIACOLETTO FUND	CONSTRUCTION FUND	EVERGREEN INDIANA FUND	State Technology Grant Fund	Stevenson Fund Interest	Crawford Fund Interest (Books)
Cash and investments - beginning	\$ 169,242	\$ 30	\$ 2,500	\$ 401,384	\$ 125	\$ 1	\$ 43	\$ 24
Receipts:								
Taxes	311,002	-	-	-	-	-	-	-
Intergovernmental receipts	48,951	-	-	-	-	-	-	-
Charges for services	5,941	-	-	-	-	4,030	-	-
Fines and forfeits	1,624	-	-	-	153	-	-	-
Other receipts	818	-	2,500	-	-	-	15	2
Total receipts	<u>368,336</u>	<u>-</u>	<u>2,500</u>	<u>-</u>	<u>153</u>	<u>4,030</u>	<u>15</u>	<u>2</u>
Disbursements:								
Personal services	211,702	-	-	-	-	-	-	-
Supplies	7,814	-	-	-	-	-	-	-
Other services and charges	80,086	-	-	2,590	-	646	-	-
Debt service - principal and interest	-	-	-	500	-	-	-	-
Capital outlay	40,732	-	-	354,617	-	-	51	-
Other disbursements	-	-	-	-	45	-	-	-
Total disbursements	<u>340,334</u>	<u>-</u>	<u>-</u>	<u>357,707</u>	<u>45</u>	<u>646</u>	<u>51</u>	<u>-</u>
Excess (deficiency) of receipts over disbursements	<u>28,002</u>	<u>-</u>	<u>2,500</u>	<u>(357,707)</u>	<u>108</u>	<u>3,384</u>	<u>(36)</u>	<u>2</u>
Cash and investments - ending	\$ <u>197,244</u>	\$ <u>30</u>	\$ <u>5,000</u>	\$ <u>43,677</u>	\$ <u>233</u>	\$ <u>3,385</u>	\$ <u>7</u>	\$ <u>26</u>

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

	Richard Newport Interest	Gift	Stevenson Fund Investment	Crawford Fund Investment	Richard Newport Cd	Debt Service	Interbank Transfer	Aflac
Cash and investments - beginning	\$ 70	\$ 710	\$ 10,000	\$ 1,500	\$ 50,000	\$ -	\$ -	\$ (78)
Receipts:								
Taxes	-	-	-	-	-	70,187	-	-
Intergovernmental receipts	-	-	-	-	-	9,166	-	-
Charges for services	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-
Other receipts	-	1,071	-	-	-	-	160,063	1,384
Total receipts	-	1,071	-	-	-	79,353	160,063	1,384
Disbursements:								
Personal services	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	31,215	-	-
Capital outlay	-	1,297	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-	160,063	1,173
Total disbursements	-	1,297	-	-	-	31,215	160,063	1,173
Excess (deficiency) of receipts over disbursements	-	(226)	-	-	-	48,138	-	211
Cash and investments - ending	\$ 70	\$ 484	\$ 10,000	\$ 1,500	\$ 50,000	\$ 48,138	\$ -	\$ 133

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

	Perf	Federal Tax	State Tax	County Tax	Health Insurance	Fica & Medicare	Other	Totals
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 635,551
Receipts:								
Taxes	-	-	-	-	-	-	-	381,189
Intergovernmental receipts	-	-	-	-	-	-	-	58,117
Charges for services	-	-	-	-	-	-	-	9,971
Fines and forfeits	-	-	-	-	-	-	-	1,777
Other receipts	3,105	8,885	5,662	796	4,266	12,918	1,835	203,320
Total receipts	3,105	8,885	5,662	796	4,266	12,918	1,835	654,374
Disbursements:								
Personal services	3,105	-	-	-	-	-	2,095	216,902
Supplies	-	-	-	-	-	-	-	7,814
Other services and charges	-	-	-	-	-	-	-	83,322
Debt service - principal and interest	-	-	-	-	-	-	-	31,715
Capital outlay	-	-	-	-	-	-	-	396,697
Other disbursements	-	8,885	5,662	796	4,253	12,918	1	193,796
Total disbursements	3,105	8,885	5,662	796	4,253	12,918	2,096	930,246
Excess (deficiency) of receipts over disbursements	-	-	-	-	13	-	(261)	(275,872)
Cash and investments - ending	\$ -	\$ -	\$ -	\$ -	\$ 13	\$ -	\$ (261)	\$ 359,679

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

	Operating	Lif	GIACOLETTO FUND	CONSTRUCTION FUND	EVERGREEN INDIANA FUND	State Technology Grant Fund	Stevenson Fund Interest	Crawford Fund Interest (Books)
Cash and investments - beginning	\$ 197,244	\$ 30	\$ 5,000	\$ 43,677	\$ 233	\$ 3,385	\$ 7	\$ 26
Receipts:								
Taxes	316,992	-	-	-	-	-	-	-
Intergovernmental receipts	50,158	-	-	-	-	-	-	-
Charges for services	6,718	-	-	-	-	-	-	-
Fines and forfeits	2,644	-	-	-	-	-	-	-
Other receipts	3,746	-	10,000	-	283	-	26	2
Total receipts	380,258	-	10,000	-	283	-	26	2
Disbursements:								
Personal services	194,763	-	-	-	-	-	-	-
Supplies	6,123	-	-	-	-	-	-	-
Other services and charges	77,788	-	-	1	32	3,385	-	-
Debt service - principal and interest	-	-	-	-	-	-	-	-
Capital outlay	55,055	-	15,000	43,676	-	-	33	26
Other disbursements	-	30	-	-	-	-	-	-
Total disbursements	333,729	30	15,000	43,677	32	3,385	33	26
Excess (deficiency) of receipts over disbursements	46,529	(30)	(5,000)	(43,677)	251	(3,385)	(7)	(24)
Cash and investments - ending	\$ 243,773	\$ -	\$ -	\$ -	\$ 484	\$ -	\$ -	\$ 2

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

	Richard Newport Interest	Gift	Stevenson Fund Investment	Crawford Fund Investment	Richard Newport Cd	Debt Service	Interbank Transfer	Aflac
Cash and investments - beginning	\$ 70	\$ 484	\$ 10,000	\$ 1,500	\$ 50,000	\$ 48,138	\$ -	\$ 133
Receipts:								
Taxes	-	-	-	-	-	62,960	-	-
Intergovernmental receipts	-	-	-	-	-	8,209	-	-
Charges for services	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-
Other receipts	767	19,760	-	-	-	-	-	1,528
Total receipts	767	19,760	-	-	-	71,169	-	1,528
Disbursements:								
Personal services	-	111	-	-	-	-	-	-
Supplies	-	315	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	68,550	-	-
Capital outlay	837	9,769	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-	-	1,567
Total disbursements	837	10,195	-	-	-	68,550	-	1,567
Excess (deficiency) of receipts over disbursements	(70)	9,565	-	-	-	2,619	-	(39)
Cash and investments - ending	\$ -	\$ 10,049	\$ 10,000	\$ 1,500	\$ 50,000	\$ 50,757	\$ -	\$ 94

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

	Perf	Federal Tax	State Tax	County Tax	Health Insurance	Fica & Medicare	Other	Totals
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ -	\$ 13	\$ -	\$ (261)	\$ 359,679
Receipts:								
Taxes	-	-	5,322	628	-	-	-	385,902
Intergovernmental receipts	-	-	-	-	-	-	-	58,367
Charges for services	-	-	-	-	-	-	-	6,718
Fines and forfeits	-	-	-	-	-	-	-	2,644
Other receipts	2,595	8,482	-	-	4,082	11,811	261	63,343
Total receipts	2,595	8,482	5,322	628	4,082	11,811	261	516,974
Disbursements:								
Personal services	-	-	-	-	-	-	-	194,874
Supplies	-	-	-	-	-	-	-	6,438
Other services and charges	-	-	-	-	-	-	-	81,206
Debt service - principal and interest	-	-	-	-	-	-	-	68,550
Capital outlay	-	-	-	-	-	-	-	124,396
Other disbursements	2,595	8,482	5,322	628	4,095	11,811	-	34,530
Total disbursements	2,595	8,482	5,322	628	4,095	11,811	-	509,994
Excess (deficiency) of receipts over disbursements	-	-	-	-	(13)	-	261	6,980
Cash and investments - ending	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 366,659

CLINTON PUBLIC LIBRARY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2017

	Operating	SUMMER READING PROGRAM GIFT FUNDS	EVERGREEN INDIANA FUND	FRIENDS OF THE LIBRARY FUNDS	MADLINE COUNSELL FUND	IMOGENE RIECHES ESTATE	GREAT AMERICAN LEASE PAYOFF FUNDS	BOOKSTORE SALES	INTERBANK TRANSFER
Cash and investments - beginning	\$ 243,773	\$ -	\$ 484	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Receipts:									
Taxes	323,741	-	-	-	-	-	-	-	-
Intergovernmental receipts	54,103	-	-	-	-	-	-	-	-
Charges for services	7,343	-	-	-	-	-	-	-	-
Fines and forfeits	2,597	-	210	-	-	-	-	-	-
Other receipts	13,244	1,300	-	1,691	8,887	13,695	6,800	149	108,515
Total receipts	401,028	1,300	210	1,691	8,887	13,695	6,800	149	108,515
Disbursements:									
Personal services	184,320	-	-	-	-	-	-	-	-
Supplies	5,829	1,300	-	1,302	-	-	-	-	-
Other services and charges	76,990	-	-	-	-	-	3,596	-	-
Debt service - principal and interest	-	-	-	-	-	-	-	-	-
Capital outlay	50,809	-	-	-	-	3,075	-	-	-
Other disbursements	9,390	-	143	-	-	-	-	-	108,515
Total disbursements	327,338	1,300	143	1,302	-	3,075	3,596	-	108,515
Excess (deficiency) of receipts over disbursements	73,690	-	67	389	8,887	10,620	3,204	149	-
Cash and investments - ending	\$ 317,463	\$ -	\$ 551	\$ 389	\$ 8,887	\$ 10,620	\$ 3,204	\$ 149	\$ -

CLINTON PUBLIC LIBRARY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2017

	State Technology Grant Fund	Stevenson Fund Interest	Crawford Fund Interest (Books)	Richard Newport Interest	Gift	Stevenson Fund Investment	Crawford Fund Investment	Richard Newport Cd	Debt Service
Cash and investments - beginning	\$ -	\$ -	\$ 2	\$ -	\$ 10,049	\$ 10,000	\$ 1,500	\$ 50,000	\$ 50,757
Receipts:									
Taxes	-	-	-	-	-	-	-	-	27,557
Intergovernmental receipts	-	-	-	-	-	-	-	-	3,809
Charges for services	3,254	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-	-
Other receipts	-	19	7	1,022	8,887	-	-	-	-
Total receipts	3,254	19	7	1,022	8,887	-	-	-	31,366
Disbursements:									
Personal services	-	-	-	-	-	-	-	-	-
Supplies	-	-	-	291	-	-	-	-	-
Other services and charges	3,254	-	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-	-	67,947
Capital outlay	-	-	-	-	11,013	-	-	-	-
Other disbursements	-	-	-	-	7,579	-	-	-	-
Total disbursements	3,254	-	-	291	18,592	-	-	-	67,947
Excess (deficiency) of receipts over disbursements	-	19	7	731	(9,705)	-	-	-	(36,581)
Cash and investments - ending	\$ -	\$ 19	\$ 9	\$ 731	\$ 344	\$ 10,000	\$ 1,500	\$ 50,000	\$ 14,176

CLINTON PUBLIC LIBRARY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2017

	Aflac	Perf	Federal Tax	State Tax	County Tax	Health Insurance	Fica & Medicare	Totals
Cash and investments - beginning	\$ 94	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 366,659
Receipts:								
Taxes	-	-	8,438	-	-	-	10,938	370,674
Intergovernmental receipts	-	-	-	-	-	-	-	57,912
Charges for services	-	-	-	-	-	-	-	10,597
Fines and forfeits	-	-	-	-	-	-	-	2,807
Other receipts	2,396	2,495	-	4,739	1,213	4,160	-	179,219
Total receipts	2,396	2,495	8,438	4,739	1,213	4,160	10,938	621,209
Disbursements:								
Personal services	-	2,495	-	-	-	-	-	186,815
Supplies	-	-	-	-	-	-	-	8,722
Other services and charges	-	-	-	-	-	-	-	83,840
Debt service - principal and interest	-	-	-	-	-	-	-	67,947
Capital outlay	-	-	-	-	-	-	-	64,897
Other disbursements	2,396	-	8,438	4,739	1,213	4,121	10,938	157,472
Total disbursements	2,396	2,495	8,438	4,739	1,213	4,121	10,938	569,693
Excess (deficiency) of receipts over disbursements	-	-	-	-	-	39	-	51,516
Cash and investments - ending	\$ 94	\$ -	\$ -	\$ -	\$ -	\$ 39	\$ -	\$ 418,175

CLINTON PUBLIC LIBRARY  
SCHEDULE OF PAYABLES AND RECEIVABLES  
December 31, 2017

<u>Government or Enterprise</u>	<u>Accounts Payable</u>	<u>Accounts Receivable</u>
Governmental activities	<u>\$ 5,801</u>	<u>\$ -</u>

CLINTON PUBLIC LIBRARY  
 SCHEDULE OF LEASES AND DEBT  
 December 31, 2017

Lessor	Purpose	Annual Lease Payment	Lease Beginning Date	Lease Ending Date
Governmental activities: Ricoh USA Inc.	2 copiers and one coin /bill vending system	\$ 4,574	2/2/2017	2/2/2022
Total of annual lease payments		<u>\$ 4,574</u>		

Type	Description of Debt Purpose	Ending Principal Balance	Principal and Interest Due Within One Year
Governmental activities: General obligation bonds	Renovations and Repairs of Library Building	\$ 310,000	\$ 66,900
Totals		<u>\$ 310,000</u>	<u>\$ 66,900</u>

CLINTON PUBLIC LIBRARY  
 SCHEDULE OF CAPITAL ASSETS  
 December 31, 2017

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	\$ 40,000
Infrastructure	46,000
Buildings	1,416,000
Improvements other than buildings	2,100
Machinery, equipment, and vehicles	45,000
Books and other	<u>585,000</u>
Total governmental activities	<u>2,134,100</u>
Total capital assets	<u>\$ 2,134,100</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/>.