

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

FINANCIAL STATEMENT AUDIT REPORT

OF

HANCOCK COUNTY PUBLIC LIBRARY

HANCOCK COUNTY, INDIANA

January 1, 2016 to December 31, 2017



FILED
10/06/2018

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SCHEDULE OF OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Director	David Gray	01-01-16 to 12-31-18
Treasurer	Cynthia Holloway	01-01-16 to 12-31-18
President of the Library Board	Beverly Gard Peggy Pritzke	01-01-16 to 12-31-16 01-01-17 to 12-31-18



INDEPENDENT AUDITOR'S REPORT

TO: THE OFFICIALS OF THE HANCOCK COUNTY PUBLIC LIBRARY, HANCOCK COUNTY, INDIANA

Report on the Financial Statement

We have audited the accompanying financial statement of the Hancock County Public Library (Library), which comprises the financial position and results of operations for the period of January 1, 2016 to December 31, 2017, and the related notes to the financial statement as listed in the Table of Contents.

Management's Responsibility for the Financial Statement

Management is responsible for the preparation and fair presentation of this 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). 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 a financial statement that is free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express an opinion on this financial statement 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 statement is free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statement. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statement, 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 statement 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 statement.

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 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.

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 statement referred to above does 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, 2016 to December 31, 2017.


Opinion on Regulatory Basis of Accounting

In our opinion, the financial statement referred to above presents fairly, in all material respects, the financial position and results of operations of the Library for the period of January 1, 2016 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 statement. The Combining Schedules of Receipts, Disbursements, and Cash and Investment Balances - Regulatory Basis, 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 statement. They have not been subjected to the auditing procedures applied by us in the audit of the financial statement and, accordingly, we express no opinion on them.


Paul D. Joyce, CPA
State Examiner

August 16, 2018

FINANCIAL STATEMENT AND ACCOMPANYING NOTES

The financial statement and accompanying notes were approved by management of the Library. The financial statement and notes are presented as intended by the Library.

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HANCOCK COUNTY PUBLIC LIBRARY
STATEMENT OF RECEIPTS, DISBURSEMENTS, AND
CASH AND INVESTMENT BALANCES - REGULATORY BASIS
For the Years Ended December 31, 2016 and 2017

Fund	Cash and Investments 01-01-16	Receipts	Disbursements	Cash and Investments 12-31-16	Receipts	Disbursements	Cash and Investments 12-31-17
Operating	\$ 1,111,340	\$ 6,155,933	\$ 4,796,255	\$ 2,471,018	\$ 4,126,666	\$ 4,204,359	\$ 2,393,325
Rainy Day Fund	1,941,776	722,245	781,016	1,883,005	8,979	676	1,891,308
Lirf	677,030	3,013	334	679,709	4,606	362	683,953
Plac	(2,990)	10,010	5,785	1,235	5,460	5,460	1,235
Ameriana Daily Receipts Fund	897,770	4,484	902,254	-	-	-	-
Rea Gift Fund	-	2,731,919	-	2,731,919	503,741	-	3,235,660
Capital Campaign	4,443	-	4,443	-	-	-	-
Gift Fund	10,522	24,363	16,334	18,551	22,505	12,031	29,025
Youth As Resources Grant	339	471	809	1	-	-	1
Credit Card Sales	375,813	43,802	419,615	-	-	-	-
Meeting Room Reservation Fund	2,345	-	2,345	-	-	-	-
Bond Interest Redemption	365,195	534,802	636,769	263,228	390,930	422,850	231,308
Gift Fund Restricted	3,917	2,761	903	5,775	7,876	6,185	7,466
Totals	<u>\$ 5,387,500</u>	<u>\$ 10,233,803</u>	<u>\$ 7,566,862</u>	<u>\$ 8,054,441</u>	<u>\$ 5,070,763</u>	<u>\$ 4,651,923</u>	<u>\$ 8,473,281</u>

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

HANCOCK COUNTY PUBLIC LIBRARY
NOTES TO FINANCIAL STATEMENT

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 statement presents the financial information for the Library.

B. 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 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 statement. 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.

HANCOCK COUNTY PUBLIC LIBRARY
NOTES TO FINANCIAL STATEMENT
(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 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 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.

HANCOCK COUNTY PUBLIC LIBRARY
NOTES TO FINANCIAL STATEMENT
(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. CEDIT

The Senate Bill No. 166 - CEDIT revenue for library property tax replacement allows Hancock County (County) to use county economic development income tax revenue for the purpose of replacing public library property taxes. The law provides that the County Council may not designate for library property tax replacement purposes any county economic development income tax revenue that is generated by a tax rate of more than 0.15 percent.

The County Council passed a 0.15 percent Economic Development Income Tax in 1999, under Indiana Code 6-3.5-7-23, to replace property taxes that would have been levied for the operations of libraries in the County. The law provides that the County Council may not designate for library property tax replacement purposes any county economic development income tax revenue that is generated by a tax rate of more than 0.15 percent.

The Library prepares its budget each year and the Department of Local Government Finance calculates the Library's annual property tax levy based on the Property Tax formula, despite being funded by income tax. The Library then receives funds from the County EDIT Fund to replace the property tax revenue.

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.

HANCOCK COUNTY PUBLIC LIBRARY
NOTES TO FINANCIAL STATEMENT
(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 statement. 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. Combined Funds

Funds related to the Ameriana Daily Receipts Fund, Credit Card Sales, Meeting Room Reservation Fund, Capital Campaign, and Youth As Resources Grant were reported individually in the prior 2015 financial statement, but were combined into the Operating fund for the 2016 financial statement.

HANCOCK COUNTY PUBLIC LIBRARY
NOTES TO FINANCIAL STATEMENT
(Continued)

Note 8. Subsequent Event

On May 10, 2018, the Library issued \$5,000,000 in General Obligation Bonds for the construction of a new library in New Palestine.

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 statement 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.

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

	<u>Operating</u>	<u>Rainy Day Fund</u>	<u>Lirf</u>	<u>Plac</u>	<u>Ameriana Daily Receipts Fund</u>	<u>Rea Gift Fund</u>	<u>Capital Campaign</u>
Cash and investments - beginning	\$ 1,111,340	\$ 1,941,776	\$ 677,030	\$ (2,990)	\$ 897,770	\$ -	\$ 4,443
Receipts:							
Intergovernmental receipts	4,528,638	-	-	-	-	-	-
Charges for services	19,382	-	-	2,920	4,008	-	-
Fines and forfeits	56,514	-	-	-	-	-	-
Other receipts	1,551,399	722,245	3,013	7,090	476	2,731,919	-
Total receipts	6,155,933	722,245	3,013	10,010	4,484	2,731,919	-
Disbursements:							
Personal services	2,317,824	-	-	-	-	-	-
Supplies	66,303	-	-	-	-	-	-
Other services and charges	704,758	657	334	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	986,872	780,359	-	-	-	-	-
Other disbursements	720,498	-	-	5,785	902,254	-	4,443
Total disbursements	4,796,255	781,016	334	5,785	902,254	-	4,443
Excess (deficiency) of receipts over disbursements	1,359,678	(58,771)	2,679	4,225	(897,770)	2,731,919	(4,443)
Cash and investments - ending	\$ 2,471,018	\$ 1,883,005	\$ 679,709	\$ 1,235	\$ -	\$ 2,731,919	\$ -

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

	Gift Fund	Youth As Resources Grant	Credit Card Sales	Meeting Room Reservation Fund	Bond Interest Redemption	Gift Fund Restricted	Totals
Cash and investments - beginning	\$ 10,522	\$ 339	\$ 375,813	\$ 2,345	\$ 365,195	\$ 3,917	\$ 5,387,500
Receipts:							
Intergovernmental receipts	-	-	-	-	534,802	-	5,063,440
Charges for services	-	-	43,671	-	-	-	69,981
Fines and forfeits	-	-	-	-	-	-	56,514
Other receipts	24,363	471	131	-	-	2,761	5,043,868
Total receipts	24,363	471	43,802	-	534,802	2,761	10,233,803
Disbursements:							
Personal services	-	-	-	-	-	-	2,317,824
Supplies	46	416	-	-	-	-	66,765
Other services and charges	14,314	-	4,293	-	-	135	724,491
Debt service - principal and interest	-	-	-	-	420,100	-	420,100
Capital outlay	1,974	-	-	-	-	768	1,769,973
Other disbursements	-	393	415,322	2,345	216,669	-	2,267,709
Total disbursements	16,334	809	419,615	2,345	636,769	903	7,566,862
Excess (deficiency) of receipts over disbursements	8,029	(338)	(375,813)	(2,345)	(101,967)	1,858	2,666,941
Cash and investments - ending	\$ 18,551	\$ 1	\$ -	\$ -	\$ 263,228	\$ 5,775	\$ 8,054,441

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

	Operating	Rainy Day Fund	Lif	Plac	Ameriana Daily Receipts Fund	Rea Gift Fund	Capital Campaign
Cash and investments - beginning	\$ 2,471,018	\$ 1,883,005	\$ 679,709	\$ 1,235	\$ -	\$ 2,731,919	\$ -
Receipts:							
Taxes	3,560,168	-	-	-	-	-	-
Intergovernmental receipts	451,205	-	-	-	-	-	-
Charges for services	20,432	-	-	5,460	-	-	-
Fines and forfeits	81,919	-	-	-	-	-	-
Other receipts	12,942	8,979	4,606	-	-	503,741	-
Total receipts	4,126,666	8,979	4,606	5,460	-	503,741	-
Disbursements:							
Personal services	2,336,826	-	-	-	-	-	-
Supplies	70,770	-	-	-	-	-	-
Other services and charges	810,647	676	362	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	986,116	-	-	-	-	-	-
Other disbursements	-	-	-	5,460	-	-	-
Total disbursements	4,204,359	676	362	5,460	-	-	-
Excess (deficiency) of receipts over disbursements	(77,693)	8,303	4,244	-	-	503,741	-
Cash and investments - ending	\$ 2,393,325	\$ 1,891,308	\$ 683,953	\$ 1,235	\$ -	\$ 3,235,660	\$ -

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

	Gift Fund	Youth As Resources Grant	Credit Card Sales	Meeting Room Reservation Fund	Bond Interest Redemption	Gift Fund Restricted	Totals
Cash and investments - beginning	\$ 18,551	\$ 1	\$ -	\$ -	\$ 263,228	\$ 5,775	\$ 8,054,441
Receipts:							
Taxes	-	-	-	-	361,021	-	3,921,189
Intergovernmental receipts	-	-	-	-	29,909	-	481,114
Charges for services	-	-	-	-	-	-	25,892
Fines and forfeits	-	-	-	-	-	-	81,919
Other receipts	22,505	-	-	-	-	7,876	560,649
Total receipts	22,505	-	-	-	390,930	7,876	5,070,763
Disbursements:							
Personal services	-	-	-	-	-	-	2,336,826
Supplies	84	-	-	-	-	2,746	73,600
Other services and charges	11,445	-	-	-	-	-	823,130
Debt service - principal and interest	-	-	-	-	422,850	-	422,850
Capital outlay	502	-	-	-	-	3,439	990,057
Other disbursements	-	-	-	-	-	-	5,460
Total disbursements	12,031	-	-	-	422,850	6,185	4,651,923
Excess (deficiency) of receipts over disbursements	10,474	-	-	-	(31,920)	1,691	418,840
Cash and investments - ending	\$ 29,025	\$ 1	\$ -	\$ -	\$ 231,308	\$ 7,466	\$ 8,473,281

HANCOCK COUNTY PUBLIC LIBRARY
 SCHEDULE OF LEASES AND DEBT
 December 31, 2017

Lessor	Purpose	Annual Lease Payment	Lease Beginning Date	Lease Ending Date
Governmental activities:				
Geodetic Equities	Sugar Creek Branch building	\$ 101,250	10/1/2012	9/30/2022
JR's U-Store It	Storage	984	12/17/1999	12/17/2018
Mail Finance	Postage Meter	1,796	7/18/2016	8/18/2018
Ricoh	Copiers	<u>5,831</u>	11/1/2016	11/1/2018
Total governmental activities		<u>109,861</u>		
Total of annual lease payments		<u>\$ 109,861</u>		

Description of Debt		Ending Principal Balance	Principal and Interest Due Within One Year
Type	Purpose		
Governmental activities:			
Revenue bonds	Build Main Library Building	\$ 2,365,000	\$ 420,450
Totals		<u>\$ 2,365,000</u>	<u>\$ 420,450</u>

HANCOCK COUNTY 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	\$ 1,083,519
Buildings	5,956,800
Improvements other than buildings	72,850
Machinery, equipment, and vehicles	392,763
Books and other	<u>4,576,293</u>
Total governmental activities	<u>12,082,225</u>
Total capital assets	<u><u>\$ 12,082,225</u></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/>.