



Dave Yost • Auditor of State

BLUFFTON PUBLIC LIBRARY
ALLEN COUNTY

TABLE OF CONTENTS

<u>TITLE</u>	<u>PAGE</u>
Independent Auditor's Report	1
Combined Statement of Receipts, Disbursements, and Changes in Fund Balances (Cash Basis) All Governmental Fund Types – For the Year ended December 31, 2014	3
Combined Statement of Receipts, Disbursements, and Changes in Fund Balances (Cash Basis) All Governmental Fund Types – For the Year Ended December 31, 2013	4
Notes to the Basic Financial Statements	5
Independent Auditor's Report on Internal Control Over Financial Reporting and on Compliance and Other Matters Required By <i>Government Auditing Standards</i>	11

This page intentionally left blank.



Dave Yost • Auditor of State

INDEPENDENT AUDITOR'S REPORT

Bluffton Public Library
Allen County
145 South Main Street
Bluffton, Ohio 45817

To the Members of the Board:

Report on the Financial Statements

We have audited the accompanying financial statements and related notes of the Bluffton Public Library, Allen County, (the Library) as of and for the years ended December 31, 2014 and 2013.

Management's Responsibility for the Financial Statements

Management is responsible for preparing and fairly presenting these financial statements in accordance with the financial reporting provisions Ohio Revised Code Section 117.38 and Ohio Administrative Code Section 117-2-03(D) permit; this responsibility includes designing, implementing and maintaining internal control relevant to preparing and fairly presenting financial statements free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to opine on these financial statements based on our audit. We audited in accordance with auditing standards generally accepted in the United States of America and the financial audit standards in the Comptroller General of the United States' *Government Auditing Standards*. Those standards require us to plan and perform the audit to reasonably assure the financial statements are free from material misstatement.

An audit requires obtaining evidence about financial statement amounts and disclosures. The procedures selected depend on our judgment, including assessing the risks of material financial statement misstatement, whether due to fraud or error. In assessing those risks, we consider 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 to the extent needed to opine on the effectiveness of the Library's internal control. Accordingly, we express no opinion. An audit also includes evaluating the appropriateness of management's accounting policies and the reasonableness of their significant accounting estimates, as well as our evaluation of the overall financial statement presentation.

We believe the audit evidence we obtained is sufficient and appropriate to support our audit opinion.

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

As described in Note 1B of the financial statements, the Library prepared these financial statements using the accounting basis permitted by the financial reporting provisions of Ohio Revised Code Section 117.38 and Ohio Administrative Code Section 117-2-03(D), which is an accounting basis other than accounting principles generally accepted in the United States of America (GAAP), to satisfy these requirements.

Although the effects on the financial statements of the variances between the regulatory accounting basis and GAAP are not reasonably determinable, we presume they are material.

Though the Library does not intend these statements to conform to GAAP, auditing standards generally accepted in the United States of America require us to include an adverse opinion on GAAP. However, the adverse opinion does not imply the amounts reported are materially misstated under the accounting basis Ohio Revised Code Section 117.38 and Ohio Administrative Code Section 117-2-03(D) permit. Our opinion on this accounting basis is in the *Opinion on Regulatory Basis of Accounting* paragraph below.

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 of the Library as of December 31, 2014 and 2013, or changes in financial position thereof for the years then ended.

Opinion on Regulatory Basis of Accounting

In our opinion, the financial statements referred to above present fairly, in all material respects, the combined cash balances of the Bluffton Public Library, Allen County as of December 31, 2014 and 2013, and its combined cash receipts and disbursements for the years then ended in accordance with the financial reporting provisions Ohio Revised Code Section 117.38 and Ohio Administrative Code Section 117-2-03(D) permit, described in Note 1B.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated August 4, 2015, on our consideration of the Library's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements and other matters. That report describes the scope of our internal control testing over financial reporting and compliance, and the results of that testing, and does not opine on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Library's internal control over financial reporting and compliance.



Dave Yost
Auditor of State
Columbus, Ohio

August 4, 2015

**BLUFFTON PUBLIC LIBRARY
ALLEN COUNTY**

**COMBINED STATEMENT OF RECEIPTS, DISBURSEMENTS
AND CHANGES IN FUND BALANCES (CASH BASIS)
ALL GOVERNMENTAL FUND TYPES
FOR THE YEAR ENDED DECEMBER 31, 2014**

	<u>General</u>	<u>Capital Projects</u>	<u>Permanent</u>	<u>Totals (Memorandum Only)</u>
Cash Receipts:				
Property and Other Local Taxes	\$102,168			\$102,168
Public Library	211,977			211,977
Intergovernmental	17,408			17,408
Patron Fines and Fees	9,922			9,922
Contributions, Gifts and Donations	6,645			6,645
Earnings on Investments	544	\$295	\$11,294	12,133
Miscellaneous	1,636			1,636
Total Cash Receipts	<u>350,300</u>	<u>295</u>	<u>11,294</u>	<u>361,889</u>
Cash Disbursements:				
Current:				
Library Services:				
Public Services and Programs	206,521			206,521
Collection Development and Processing	22,754			22,754
Support Services:				
Facilities Operation and Maintenance	48,693			48,693
Business Administration	37,264			37,264
Capital Outlay		329		329
Total Cash Disbursements	<u>315,232</u>	<u>329</u>		<u>315,561</u>
Excess of Receipts Over (Under) Disbursements	<u>35,068</u>	<u>(34)</u>	<u>11,294</u>	<u>46,328</u>
Fund Cash Balances, January 1	<u>450,488</u>	<u>219,508</u>	<u>1,710,870</u>	<u>2,380,866</u>
Fund Cash Balances, December 31:				
Non-spendable			1,693,608	1,693,608
Assigned	29,805	219,474	28,556	277,835
Unassigned	455,751			455,751
Fund Cash Balances, December 31	<u>\$485,556</u>	<u>\$219,474</u>	<u>\$1,722,164</u>	<u>\$2,427,194</u>

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

**BLUFFTON PUBLIC LIBRARY
ALLEN COUNTY**

**COMBINED STATEMENT RECEIPTS, DISBURSEMENTS
AND CHANGES IN FUND BALANCES (CASH BASIS)
ALL GOVERNMENTAL FUND TYPES
FOR THE YEAR ENDED DECEMBER 31, 2013**

	<u>General</u>	<u>Capital Projects</u>	<u>Permanent</u>	<u>Totals (Memorandum Only)</u>
Cash Receipts:				
Property and Other Local Taxes	\$99,561			\$99,561
Public Library	216,140			216,140
Intergovernmental	17,363			17,363
Patron Fines and Fees	9,836			9,836
Contributions, Gifts and Donations	10,361			10,361
Earnings on Investments	265	\$87	\$12,479	12,831
Miscellaneous	1,734		3,599	5,333
Total Cash Receipts	<u>355,260</u>	<u>87</u>	<u>16,078</u>	<u>371,425</u>
Cash Disbursements:				
Current:				
Library Services:				
Public Services and Programs	212,885			212,885
Collection Development and Processing	27,134			27,134
Support Services:				
Facilities Operation and Maintenance	44,869			44,869
Business Administration	39,078			39,078
Capital Outlay		7,247		7,247
Total Cash Disbursements	<u>323,966</u>	<u>7,247</u>		<u>331,213</u>
Excess of Receipts Over (Under) Disbursements	<u>31,294</u>	<u>(7,160)</u>	<u>16,078</u>	<u>40,212</u>
Fund Cash Balances, January 1	<u>419,194</u>	<u>226,668</u>	<u>1,694,792</u>	<u>2,340,654</u>
Fund Cash Balances, December 31:				
Non-spendable			1,693,608	1,693,608
Assigned	36,126	219,508	17,262	272,896
Unassigned	414,362			414,362
Fund Cash Balances, December 31	<u>\$450,488</u>	<u>\$219,508</u>	<u>\$1,710,870</u>	<u>\$2,380,866</u>

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

**BLUFFTON PUBLIC LIBRARY
ALLEN COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2014 AND 2013**

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. Description of the Entity

The constitution and laws of the State of Ohio establish the rights and privileges of the Bluffton Public Library, Allen County, (the Library) as a body corporate and politic. The Bluffton Exempted Village School District Board of Education appoints a seven-member Board of Trustees to govern the Library. The Library provides the community with various educational and literary resources.

The Bluffton Public Library Foundation and the Friends of the Library are two non-profit groups that are also associated with the Library. Financial information is not included in the accompanying financial statements. Since the tax exemption status of these two organizations is based on their intent to support the Library, information regarding the relationship has been disclosed in Note 8.

The Library's management believes these financial statements present all activities for which the Library is financially accountable, except the financial statements do not include the debt service fund for which the Bluffton Exempted Village School District, the statutory authority of the Library, has assumed responsibility and financial reporting. Note 5 to the financial statements describe this debt.

B. Accounting Basis

These financial statements follow the accounting basis permitted by the financial reporting provisions of Ohio Revised Code Section 117.38 and Ohio Administrative Code Section 117-2-03(D). This basis is similar to the cash receipts and disbursements accounting basis. The Library recognizes receipts when received in cash rather than when earned, and recognizes disbursements when paid rather than when a liability is incurred. Budgetary presentations report budgetary expenditures when a commitment is made (i.e., when an encumbrance is approved).

These statements include adequate disclosure of material matters, as the financial reporting provisions of Ohio Revised Code Section 117.38 and Ohio Administrative Code Section 117-2-03(D) permit.

C. Deposits and Investments

The Library's accounting basis includes investments as assets. This basis does not record disbursements for investment purchases or receipts for investment sales. This basis records gains or losses at the time of sale as receipts or disbursements, respectively.

Money market mutual funds, (including STAR Ohio), is recorded at share values the mutual funds report. The Library's Florence R. Duffield Endowment Fund holds donated cash, municipal bonds, and equity securities. Municipal bonds are held to maturity and are recorded at face value. Equity securities are recorded at fair value when donated.

D. Fund Accounting

The Library uses fund accounting to segregate cash and investments that are restricted as to use. The Library classifies its funds into the following types:

**BLUFFTON PUBLIC LIBRARY
ALLEN COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2014 AND 2013
(Continued)**

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

1. General Fund

The General Fund accounts for and reports all financial resources not accounted for and reported in another fund.

2. Capital Project Fund

These funds account for and report financial resources that are restricted, committed, or assigned to expenditure for capital outlays, including the acquisition or construction of capital facilities and other capital assets. The Library's capital project fund accounts for receipts restricted to acquiring or constructing major capital projects, furnishing and equipping the Library, technology upgrades, site improvements, and permanent collection additions. This fund was used for the Library expansion project.

3. Permanent Fund

This fund accounts for and reports resources that are restricted to the extent that only earnings, and not principal, may be used for purposes that support the Library's programs. The Library has one permanent fund, the Florence R. Duffield Endowment Fund.

E. Budgetary Process

The Board must annually approve appropriation measures and subsequent amendments. Unencumbered appropriations lapse at year end. Budgetary expenditures (that is, disbursements and encumbrances) may not exceed appropriations at the fund, function, and object level of control.

A summary of 2014 and 2013 budgetary activity appears in Note 3.

F. Fund Balance

Fund balance is divided into five classifications based primarily on the extent to which the Library must observe constraints imposed upon the use of its governmental-fund resources. The classifications are as follows:

1. Non-spendable

The Library classifies assets as *non-spendable* when legally or contractually required to maintain the amounts intact.

2. Restricted

Fund balance is *restricted* when constraints placed on the use of resources are either externally imposed by creditors (such as through debt covenants), grantors, contributors, or laws or regulations of other governments; or is imposed by law through constitutional provisions.

**BLUFFTON PUBLIC LIBRARY
ALLEN COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2014 AND 2013
(Continued)**

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

3. Committed

Trustees can *commit* amounts via formal action (resolution). The Library must adhere to these commitments unless the Trustees amend the resolution. Committed fund balance also incorporates contractual obligations to the extent that existing resources in the fund have been specifically committed to satisfy contractual requirements.

4. Assigned

Assigned fund balances are intended for specific purposes but do not meet the criteria to be classified as *restricted* or *committed*. Governmental funds other than the general fund report all fund balances as *assigned* unless they are restricted or committed. In the general fund, *assigned* amounts represent intended uses established by Library Trustees or a Library official delegated that authority by resolution, or by State Statute.

5. Unassigned

Unassigned fund balance is the residual classification for the general fund and includes amounts not included in the other classifications. In other governmental funds, the unassigned classification is used only to report a deficit balance.

The Library applies restricted resources first when expenditures are incurred for purposes for which either restricted or unrestricted (committed, assigned, and unassigned) amounts are available. Similarly, within unrestricted fund balance, committed amounts are reduced first followed by assigned, and then unassigned amounts when expenditures are incurred for purposes for which amounts in any of the unrestricted fund balance classifications could be used.

G. Property, Plant, and Equipment

The Library records disbursements for acquisitions of property, plant, and equipment when paid. The accompanying financial statements do not report these items as assets.

H. Accumulated Leave

In certain circumstances, such as upon leaving employment, employees are entitled to cash payments for unused leave. The financial statements do not include a liability for unpaid leave.

2. EQUITY IN DEPOSITS AND INVESTMENTS

The Library maintains a deposit and investments pool used by the General Fund and Capital Project Fund. Deposit and investments of the Florence R. Duffield Endowment Fund are held in separate deposit and investment accounts. The Ohio Revised Code prescribes allowable deposits and investments. The carrying amount of deposits and investments at December 31 was as follows:

**BLUFFTON PUBLIC LIBRARY
ALLEN COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2014 AND 2013
(Continued)**

2. EQUITY IN DEPOSITS AND INVESTMENTS (Continued)

	<u>2014</u>	<u>2013</u>
Demand deposits	\$177,529	\$343,193
STAR Plus	527,501	
Insured cash sweep account	1,567,341	1,438,596
Edward Jones cash account	9,384	116,835
Total deposits	<u>2,281,755</u>	<u>1,898,624</u>
STAR Ohio		326,803
Bond funds	15,821	15,821
Bonds	90,000	100,000
Stock	39,618	39,618
Total investments	<u>145,439</u>	<u>482,242</u>
Total deposits and investments	<u>\$2,427,194</u>	<u>\$2,380,866</u>

At December 31, 2014, and December 31, 2013 the Library held \$39,618 of donated equity securities in the Florence R. Duffield Endowment Fund. Equity securities are not eligible investments for the Library under Ohio law unless donated.

Deposits: Deposits are insured by the Federal Depository Insurance Corporation.

Investments: Investments in STAR Ohio are not evidenced by securities that exist in physical or book-entry form.

At December 31, 2014 and 2013, the market value of the bond funds was \$14,406 and \$12,508, respectively; the market value of the bonds were \$92,622 and \$97,594, respectively; and the market value of the stock was \$35,917 and \$45,801, respectively.

3. BUDGETARY ACTIVITY

Budgetary activity for the years ending December 31, 2014 and 2013 follows:

2014 Budgeted vs. Actual Receipts			
<u>Fund Type</u>	<u>Budgeted Receipts</u>	<u>Actual Receipts</u>	<u>Variance</u>
General	\$342,560	\$350,300	\$7,740
Capital Projects	300	295	(5)
Permanent	9,000	11,294	2,294
Total	<u>\$351,860</u>	<u>\$361,889</u>	<u>\$10,029</u>

2014 Budgeted vs. Actual Budgetary Basis Expenditures			
<u>Fund Type</u>	<u>Appropriation Authority</u>	<u>Budgetary Expenditures</u>	<u>Variance</u>
General	\$378,686	\$315,915	\$62,771
Capital Projects	17,000	329	16,671
Permanent	0	0	0
Total	<u>\$395,686</u>	<u>\$316,244</u>	<u>\$79,442</u>

**BLUFFTON PUBLIC LIBRARY
ALLEN COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2014 AND 2013
(Continued)**

3. BUDGETARY ACTIVITY (Continued)

2013 Budgeted vs. Actual Receipts			
Fund Type	Budgeted Receipts	Actual Receipts	Variance
General	\$351,426	\$355,260	\$3,834
Capital Projects	600	87	(513)
Permanent	9,000	16,078	7,078
Total	\$361,026	\$371,425	\$10,399

2013 Budgeted vs. Actual Budgetary Basis Expenditures			
Fund Type	Appropriation Authority	Budgetary Expenditures	Variance
General	\$385,189	\$323,966	\$61,223
Capital Projects	17,000	7,247	9,753
Permanent	0	0	0
Total	\$402,189	\$331,213	\$70,976

4. GRANTS-IN-AID AND TAX RECEIPTS

The primary source of revenue for Ohio public libraries is the Public Library Fund (PLF). The State allocates PLF to each county based on the total tax revenue credited to the State's general revenue fund during the preceding month. This method of distribution is called the "percentage of revenue" method. This method was not used for August 2011 through June 2013. During that 23 month period PLF received a designated percentage of the dollar amounts received by the fund during the corresponding month of the fiscal year 2011 "base-year" period. Effective July 2013 the statutory allocation method reverted to the "percentage of revenue" method for PLF distribution. The fund received an amount equal to a specified percentage of the amount of GRF tax revenue received during the previous month. Beginning with the July 2013 distribution the "statutory allocation method" was implemented. The calendar year 2013 entitlements were used in the computation as the basis of each county's allocation percentage. Those percentages were used through December 2013. In December 2013 the actual calendar year entitlement was computed. Any difference was adjusted evenly to the PLF distributions from January-June 2014. In calendar year 2014 the statutory entitlement computation method continued. Estimated entitlement figures were issued to County Auditors in July 2013, December 2013 and June 2014. The actual 2014 entitlements will be computed in December 2014. The difference between the estimate and actual will be adjusted evenly in the PLF distributions made from January-June 2015.

Real property taxes become a lien on January 1 preceding the October 1 date for which the taxing authority of the subdivision to whose jurisdiction the Library is subject adopts rates. The State Department of Taxation, Division of Tax Equalization, adjusts these rates for inflation. Property taxes are also reduced for applicable homestead and rollback deductions. The financial statements include homestead and rollback amounts the State pays as Intergovernmental Receipts. Payments are due to the County by December 31. If the property owner elects to pay semiannually, the first half is due December 31. The second half payment is due the following June 20.

Public utilities are also taxed on personal and real property located within the taxing district.

The County is responsible for assessing property, and for billing, collecting, and distributing all property taxes on behalf of the Library.

**BLUFFTON PUBLIC LIBRARY
ALLEN COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2014 AND 2013
(Continued)**

5. DEBT

The Bluffton Exempted Village School District, the Library's taxing authority, authorized a construction bond levy of 1.18 mills, which passed in November of 2001; for the purpose of renovating, improving, constructing an addition to the Bluffton Public Library. Debt was issued on behalf of the Library in the amount of \$1,965,000 during 2002 with a final payment in 2028. The School District has assumed responsibility for handling the proceeds of the levy and the repayment of the debt.

6. RETIREMENT SYSTEM

The Library's employees belong to the Ohio Public Employees Retirement System (OPERS). OPERS is a cost-sharing, multiple-employer plan. The Ohio Revised Code prescribes this plan's benefits, which include postretirement healthcare and survivor and disability benefits.

The Ohio Revised Code also prescribes contribution rates. For 2014 and 2013, OPERS members contributed 10 percent of their gross salaries and the Library contributed an amount equaling 14 percent of participants' gross salaries. The Library has paid all contributions required through December 31, 2014.

7. RISK MANAGEMENT

Commercial Insurance

The Library has obtained commercial insurance for the following risks:

- Comprehensive property and general liability;
- Inland Marine; and
- Errors and omissions.

8. LIBRARY FOUNDATIONS

The Bluffton Public Library Foundation and the Friends of the Library are two non-profit groups that exist and operate toward the betterment of the Bluffton Public Library. These organizations are legally separate and are not fiscally dependent upon the Library. The Friends of the Library contributed funding to the Library in the amounts of \$2,340 and \$1,805 for 2014 and 2013 respectively. The Bluffton Public Library Foundation was inactive during the period.



Dave Yost • Auditor of State

INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS REQUIRED BY *GOVERNMENT AUDITING STANDARDS*

Bluffton Public Library
Allen County
145 South Main Street
Bluffton, Ohio 45817

To the Members of the Board:

We have audited, in accordance with auditing standards generally accepted in the United States and the Comptroller General of the United States' *Government Auditing Standards*, the financial statements of the Bluffton Public Library, Allen County, (the Library) as of and for the year ended December 31, 2014 and 2013, and the related notes to the financial statements, have issued our report thereon dated August 4, 2015 wherein we noted the Library followed financial reporting provisions Ohio Revised Code Section 117.38 and Ohio Administrative Code Section 117-2-03(D) permit.

Internal Control Over Financial Reporting

As part of our financial statement audit, we considered the Library's internal control over financial reporting (internal control) to determine the audit procedures appropriate in the circumstances to the extent necessary to support our opinion on the financial statements, but not to the extent necessary to opine on the effectiveness of the Library's internal control. Accordingly, we have not opined on it.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, when performing their assigned functions, to prevent, or detect and timely correct misstatements. A *material weakness* is a deficiency, or combination of internal control deficiencies resulting in a reasonable possibility that internal control will not prevent or detect and timely correct a material misstatement of the Library's financial statements. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all internal control deficiencies that might be material weaknesses or significant deficiencies. Given these limitations, we did not identify any deficiencies in internal control that we consider material weaknesses. However, unidentified material weaknesses may exist.

Compliance and Other Matters

As part of reasonably assuring whether the Library's financial statements are free of material misstatement, we tested its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could directly and materially affect the determination of financial statement amounts. However, opining on compliance with those provisions was not an objective of our audit and accordingly, we do not express an opinion. The results of our tests disclosed no instances of noncompliance or other matters we must report under *Government Auditing Standards*.

Purpose of this Report

This report only describes the scope of our internal control and compliance testing and our testing results, and does not opine on the effectiveness of the Library's internal control or on compliance. This report is an integral part of an audit performed under *Government Auditing Standards* in considering the Library's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

A handwritten signature in black ink that reads "Dave Yost". The signature is written in a cursive style with a large, looping initial "D".

Dave Yost
Auditor of State
Columbus, Ohio

August 4, 2015



Dave Yost • Auditor of State

BLUFFTON PUBLIC LIBRARY

ALLEN COUNTY

CLERK'S CERTIFICATION

This is a true and correct copy of the report which is required to be filed in the Office of the Auditor of State pursuant to Section 117.26, Revised Code, and which is filed in Columbus, Ohio.

Susan Babbitt

CLERK OF THE BUREAU

**CERTIFIED
SEPTEMBER 3, 2015**