

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

SUPPLEMENTAL COMPLIANCE REPORT

OF

MISHAWAKA-PENN-HARRIS PUBLIC LIBRARY

ST. JOSEPH COUNTY, INDIANA

January 1, 2015 to December 31, 2015



FILED
08/18/2016

TABLE OF CONTENTS

<u>Description</u>	<u>Page</u>
Schedule of Officials	2
Transmittal Letter	3
Examination Result and Comment: Appropriations.....	4
Official Response	5
Exit Conference	6

SCHEDULE OF OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Director	David J. Eisen Susie Cleaver (Interim) Donna Meeks (Interim)	01-01-15 to 02-28-15 03-01-15 to 09-30-15 10-01-15 to 12-31-16
Treasurer	Roland Morin Linda Doshi	01-01-15 to 04-08-15 04-09-15 to 09-18-16
President of the Board	Marcia Wells	01-01-15 to 12-31-16



STATE OF INDIANA
AN EQUAL OPPORTUNITY EMPLOYER

STATE BOARD OF ACCOUNTS
302 WEST WASHINGTON STREET
ROOM E418
INDIANAPOLIS, INDIANA 46204-2769

Telephone: (317) 232-2513
Fax: (317) 232-4711
Web Site: www.in.gov/sboa

TO: THE OFFICIALS OF THE MISHAWAKA-PENN-HARRIS
PUBLIC LIBRARY, ST. JOSEPH COUNTY, INDIANA

This report is supplemental to our examination report of the Mishawaka-Penn-Harris Public Library (Library) for the period from January 1, 2015 to December 31, 2015. It has been provided as a separate report so that the reader may easily identify any Examination Results and Comments that pertain to the Library. It should be read in conjunction with our Financial Statement Examination Report of the Library, which provides our opinion on the Library's financial statement. This report may be found at www.in.gov/sboa/.

As authorized under Indiana Code 5-11-1, we performed procedures to determine compliance with applicable Indiana laws and uniform compliance guidelines established by the Indiana State Board of Accounts. The Examination Result and Comment contained herein describes the identified reportable instances of noncompliance found as a result of these procedures. Our tests were not designed to identify all instances of noncompliance; therefore, noncompliance may exist that is unidentified.

Any Official Response to the Examination Result and Comment, incorporated within this report, was not verified for accuracy.

Paul D. Joyce
Paul D. Joyce, CPA
State Examiner

May 12, 2016

MISHAWAKA-PENN-HARRIS PUBLIC LIBRARY
EXAMINATION RESULT AND COMMENT

APPROPRIATIONS

The records presented for examination indicated the Bond and Interest Redemption 2008 fund expenditures were in excess of budgeted appropriations by \$265,500.

Indiana Code 6-1.1-18-4 states in part:

". . . the proper officers of a political subdivision shall appropriate funds in such a manner that the expenditures for a year do not exceed its budget for that year as finally determined under this article."



Mishawaka Library

209 Lincolnway East
Mishawaka, IN 46544-2084
P: 574-259-5277
F: 574-254-5585

May 13, 2016

Bittersweet Branch

602 Bittersweet Road
Mishawaka, IN 46544-4155
P: 574-259-0392
F: 574-259-0399

State Board of Accounts
302 West Washington Street
Room E 418
Indianapolis, IN 46204-2765

Harris Branch

51446 Elm Road
Granger, IN 46530-7171
P: 574-271-3179
F: 574-271-3183

RE: OFFICIAL RESPONSE to 2015 AUDIT

The following is our response to the excess expenditure for the Debt-Service Fund 2015:

On June 5, 2015, we were notified by the Department of Local Government Finance that on May 4, 2015, Governor Pence signed into law House Enrolled Act 1388-2015 (HEA 1388), which introduces a legislative change concerning debt service operating balances. These changes were effective upon passive.

Upon completing the worksheet provided by the DLGF, it was determined that we would be over our carryover limit in the Debt Service Fund into 2016. Therefore, we made an additional payment of \$265,500 in December that would have been due in January 2016 on our 2008 bond.

Sincerely,

A handwritten signature in black ink that reads "Donna Meeks". The signature is written in a cursive, flowing style.

Donna Meeks
Interim Director

mphpl.org

MISHAWAKA-PENN-HARRIS PUBLIC LIBRARY
EXIT CONFERENCE

The contents of this report were discussed on May 12, 2016, with Donna Meeks, Interim Director; Dena Wargo, Assistant Director of Operational Services; Marcia Wells, President of the Board; and Lisa Book, Bookkeeper.