



**STATE OF INDIANA**  
AN EQUAL OPPORTUNITY EMPLOYER

STATE BOARD OF ACCOUNTS  
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August 22, 2023

TO: THE OFFICIALS OF THE LOOGOOTEE PUBLIC LIBRARY, MARTIN COUNTY, INDIANA

As authorized under Indiana Code 5-11-1, we performed certain procedures to the accounting records and related documents of the Loogootee Public Library (Library), Martin County, for the period of January 1, 2019 to December 31, 2021, to determine compliance with applicable Indiana laws and uniform compliance guidelines established by the Indiana State Board of Accounts.

Management is responsible for preparing and maintaining its accounting records and related documents, as well as compliance with applicable state laws and uniform compliance guidelines established by the Indiana State Board of Accounts.

The Library's Annual Financial Reports filed by management can be found on the Gateway Website: [www.gateway.ifionline.org](http://www.gateway.ifionline.org).

The Comments contained herein describe the identified reportable instances of noncompliance found as a result of the procedures we performed. Our procedures were not designed to identify all instances of noncompliance; therefore, noncompliance may exist that is unidentified.

**Comments**

- *No reportable instances of noncompliance.*

This report is intended solely for the information and use of management, governance, and others within the organization. This restriction is not intended to limit the distribution of this report, which is a matter of public record.

The Schedule of Cash and Investment Balances - Regulatory Basis is presented as other information. It has not been subjected to any auditing procedures, and, accordingly, we do not express an opinion or provide any assurance on it.

SCHEDULE OF CASH AND INVESTMENT  
BALANCES - REGULATORY BASIS  
For the Year Ended December 31, 2021

Fund	Cash and Investments 12-31-21
Rainy Day	\$ 5,259
LIRF	3,852
Cash Change Fund	10
Petty Cash Fund	50
Federal Tax	-
FICA	-
Medicare	-
State Tax	-
County Tax	-
PERF	-
Evergreen Indiana Fines and Fees Fund	396
Reads Library Donation Building Fund	70
Construction Fund	14,599
Summer Reading Program	-
Martin Co. Community Foundation Grant	8,392
ISL Cares Act Grant - COVID	-
Hoosier Uplands Economic Grant	3,037
Bond & Interest Redemption	(1,290)
ARPA Federal Grant	(7,133)
Operating	241,839
Gift	780
	780
 Total	 \$ 269,861

Any Official Response to the Comments, incorporated within this report, was not verified for accuracy.

The contents of this report were communicated to Darla Wagler, Director; M. Susan Harrawood, Treasurer; Michelle Norris, Bookkeeper; Patricia Hale, President of the Library Board; Jennifer Lannan, Library Board member; Betty Huelsman, Library Board member; and Chrystal Goodpaster, Library Board member, on August 15, 2023.

Respectfully,



Beth Kelley, CPA, CFE  
Deputy State Examiner