



**STATE OF INDIANA**  
AN EQUAL OPPORTUNITY EMPLOYER

STATE BOARD OF ACCOUNTS  
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January 10, 2024

TO: THE OFFICIALS OF THE OSGOOD-CENTER TOWNSHIP  
PUBLIC LIBRARY, RIPLEY COUNTY, INDIANA

As authorized under Indiana Code 5-11-1, we performed certain procedures to the accounting records and related documents of the Osgood-Center Township Public Library (Library) for the period of January 1, 2019 to December 31, 2022, 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  
As of December 31, 2022

Fund	Cash and Investments 12-31-22
Operating Fund	\$ 1,069,948
Rainy Day	263,094
L.I.R.F.	34,986
REMC OPERATION ROUNDUP	1,394
PLAC	65
CHILDREN'S PROGRAM GIFT FUND	321
Friends Gift Fund	367
Evergreen Pass-Through Fund	4
Reynolds Foundation Fnd Grant	550
Isl Internet Connectivity	4,197
Def. Comp	-
Garnishment	-
Andrew Hand Memorial	50
REMC Summer Reading Grant	166
Summer Reading Pgm	4,792
Program Gift Fund	(240)
Honda Grant	-
LSTA Cares Act COVID-19	2,000
American Rescue Act (ARP)	(129)
Petty Cash	320
Cash Change	200
Gift Fund Osgood	269
Gift Fund Milan	1,619
Mabel Lamb Memorial	9,208
Bond Redemption	2,105
Federal Tax	-
State Tax	-
Fica & Medicare	-
County Tax	-
Total	\$ 1,395,286

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

The contents of this report were communicated to Mark Mellang, Director; Janet Hall-Louden, Treasurer; and Fred Neal, President of the Library Board, on January 3, 2024.

Respectfully,



Beth Kelley, CPA, CFE  
Deputy State Examiner