

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

COMPLIANCE ENGAGEMENT REPORT

OF

CHARLESTOWN-CLARK COUNTY PUBLIC LIBRARY

CLARK COUNTY, INDIANA

January 1, 2019 to December 31, 2023



FILED
06/06/2024

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SCHEDULE OF OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Director	June Kruer Kim Hardin	01-01-19 to 01-31-21 02-01-21 to 12-31-24
Treasurer	LaDonna Johnson Greg Sherrard	01-01-19 to 01-19-22 01-20-22 to 12-31-24
President of the Library Board	Jerry Meredith James Davis (Vacant) Jackie Fouts	01-01-19 to 12-31-19 01-01-20 to 11-01-20 11-02-20 to 12-31-20 01-01-21 to 12-31-24



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 CHARLESTOWN-CLARK COUNTY
PUBLIC LIBRARY, CLARK COUNTY, INDIANA

As authorized under Indiana Code 5-11-1, we performed certain procedures to the accounting records and related documents of the Charlestown-Clark County Public Library (Library), for the period of January 1, 2019 to December 31, 2023. The objective of this engagement was to determine compliance with applicable Indiana laws, regulations, and uniform compliance guidelines (Guidelines) established by the Indiana State Board of Accounts pursuant to Indiana Code 5-11-1-24. The objective of this engagement is not to opine on compliance or financial activity of the Library as this engagement was not conducted in accordance with any standards established by an authoritative standard setting body, and, as such, we do not provide any opinions on compliance or financial activity.

Management is responsible for preparing and maintaining its accounting records and related documents in accordance with applicable Indiana laws, regulations, and Guidelines. Management's responsibility also includes, but is not limited to, complying with other applicable Indiana laws, regulations, and Guidelines concerning how it operates: authorized sources and uses of funds; what reports are required to be prepared and filed; and what depositories and investment types are allowable.

We fulfilled our responsibility as detailed in the first paragraph, using procedures that verified the appropriate accounting for and reporting of cash, receipts, and disbursements; and the appropriate sources and uses of funds in accordance with applicable Indiana laws, regulations, and Guidelines. Expanding the scope and nature of these procedures can and does occur in specific circumstances.

The Comments contained herein, if any, describe the identified reportable instances of noncompliance found during our engagement. Our procedures were not designed to identify all instances of noncompliance; therefore, noncompliance may exist that is unidentified. Any Official Response to the Comments incorporated within this report was not verified for accuracy.

The Schedule of Officials and Statements of Receipts, Disbursements, and Cash and Investment Balances - Regulatory Basis (Statements) are informational only. The Statements have not been subjected to any procedures designed to express an opinion or provide any assurance on them, and, accordingly, we do not express an opinion or provide any assurance on them.

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. Reports can be found on the Indiana State Board of Accounts' website: <http://www.in.gov/sboa/>, and the Library's Annual Financial Reports filed by management can be found on the Indiana Gateway for Government Units financial reporting system website: <http://www.gateway.ifionline.org>.

The contents of this report were communicated to Kim Hardin, Director, and Linda Dickson, Office Manager, on June 4, 2024.



Beth Kelley, CPA, CFE
Deputy State Examiner

May 30, 2024

CHARLESTOWN-CLARK COUNTY PUBLIC LIBRARY
COMMENTS

No reportable instances of noncompliance.

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STATEMENTS OF RECEIPTS, DISBURSEMENTS, AND CASH
AND INVESTMENT BALANCES - REGULATORY BASIS

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CHARLESTOWN-CLARK COUNTY PUBLIC LIBRARY
 STATEMENT OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Years Ended December 31, 2019 and 2020

Fund	Cash and Investments 01-01-19	Receipts	Disbursements	Cash and Investments 12-31-19	Receipts	Disbursements	Cash and Investments 12-31-20
General	\$ 1,350,293	\$ 1,890,510	\$ 1,636,701	\$ 1,604,102	\$ 1,968,007	\$ 1,777,475	\$ 1,794,634
Rainy Day	649,347	127,394	3,550	773,191	176,517	-	949,708
Technology	-	12,648	12,233	415	12,648	13,063	-
Excess Levy Fund	480	-	-	480	-	-	480
Library Improvement Reserve	190,118	10,403	-	200,521	10,183	-	210,704
Unemployment Fund	23,952	-	23,952	-	-	-	-
LSTA Cares Act Grant	-	-	-	-	1,400	1,400	-
Cash Change	171	-	-	171	-	-	171
Gift Fund	18,559	8,840	4,529	22,870	7,916	5,616	25,170
Totals	<u>\$ 2,232,920</u>	<u>\$ 2,049,795</u>	<u>\$ 1,680,965</u>	<u>\$ 2,601,750</u>	<u>\$ 2,176,671</u>	<u>\$ 1,797,554</u>	<u>\$ 2,980,867</u>

CHARLESTOWN-CLARK COUNTY PUBLIC LIBRARY
 STATEMENT OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Years Ended December 31, 2021 and 2022

Fund	Cash and Investments 01-01-21	Receipts	Disbursements	Cash and Investments 12-31-21	Receipts	Disbursements	Cash and Investments 12-31-22
General	\$ 1,794,634	\$ 2,032,732	\$ 1,809,076	\$ 2,018,290	\$ 2,067,555	\$ 1,837,088	\$ 2,248,757
Rainy Day	949,709	150,956	-	1,100,665	176,725	-	1,277,390
Technology	-	10,321	10,321	-	11,045	8,712	2,333
Excess Levy Fund	480	-	-	480	-	-	480
Library Improvement Reserve	210,703	10,107	-	220,810	10,399	51	231,158
LSTA ARPA State Grant	-	2,000	2,000	-	14,625	14,625	-
Cash Change	171	-	-	171	-	-	171
Gift Fund	25,169	8,956	3,551	30,574	18,194	2,269	46,499
Totals	<u>\$ 2,980,866</u>	<u>\$ 2,215,072</u>	<u>\$ 1,824,948</u>	<u>\$ 3,370,990</u>	<u>\$ 2,298,543</u>	<u>\$ 1,862,745</u>	<u>\$ 3,806,788</u>

CHARLESTOWN-CLARK COUNTY PUBLIC LIBRARY
 STATEMENT OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2023

Fund	Cash and Investments 01-01-23	Receipts	Disbursements	Cash and Investments 12-31-23
General	\$ 2,248,757	\$ 2,093,815	\$ 2,220,083	\$ 2,122,489
Rainy Day	1,277,390	245,995	10,575	1,512,810
Technology	2,333	10,810	13,143	-
Excess Levy Fund	480	-	-	480
Library Improvement Reserve	231,159	12,300	-	243,459
Cash Change	171	-	-	171
Gift Fund	46,500	8,495	8,493	46,502
Totals	<u>\$ 3,806,790</u>	<u>\$ 2,371,415</u>	<u>\$ 2,252,294</u>	<u>\$ 3,925,911</u>