

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

COMPLIANCE ENGAGEMENT REPORT

OF

MUNCIE-CENTER TOWNSHIP PUBLIC LIBRARY

DELAWARE COUNTY, INDIANA

January 1, 2019 to December 31, 2022



FILED
08/07/2024

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SCHEDULE OF OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Director	Akilah S Nosakhere (Vacant) Alan Kornblau	01-01-19 to 03-01-24 03-02-24 to 03-05-24 03-06-24 to 12-31-24
Treasurer	Beth Kroehler Katherine Mitchell	01-01-19 to 03-31-22 04-01-22 to 12-31-24
President of the Library Board	Mary Louise Buck	01-01-19 to 12-31-24



STATE OF INDIANA
AN EQUAL OPPORTUNITY EMPLOYER

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TO: THE OFFICIALS OF THE MUNCIE-CENTER TOWNSHIP
PUBLIC LIBRARY, DELAWARE COUNTY, INDIANA

As authorized under Indiana Code 5-11-1, we performed certain procedures to the accounting records and related documents of the Muncie-Center Township Public Library (Library), for the period of January 1, 2019 to December 31, 2022. 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 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 Schedule of 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 Alan Kornblau, Library Director; Katherine Mitchell, Treasurer; Mary Louise Buck, President of the Library Board; and Leanna Burch DeWitt, Human Resources and Accounting Specialist, on July 31, 2024.



Beth Kelley, CPA, CFE
Deputy State Examiner

May 28, 2024

MUNCIE-CENTER TOWNSHIP PUBLIC LIBRARY
COMMENTS

No reportable instances of noncompliance.

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

MUNCIE-CENTER TOWNSHIP 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			Cash and Investments			Cash and Investments
	01-01-19	Receipts	Disbursements	12-31-19	Receipts	Disbursements	
Operating Fund	\$ 2,397,818	\$ 4,044,799	\$ 3,904,787	\$ 2,537,830	\$ 4,119,272	\$ 3,805,787	\$ 2,851,315
Rainy Day	356,087	-	-	356,087	-	-	356,087
Summer Reading	1,647	2,739	2,689	1,697	-	-	1,697
Library Improvement Reserve	78,328	-	-	78,328	-	-	78,328
Vending	8,855	1,374	713	9,516	380	135	9,761
New Technology Fund	3,167	-	3,167	-	-	-	-
GA Balancing Funds	8,899	130	1,162	7,867	68	-	7,935
CACFP	1,885	4,638	4,381	2,142	2,372	1,904	2,610
Connection Corner	365	-	299	66	1,003	866	203
KB Community Garden	13	-	-	13	-	-	13
Great American Read ALA Grant	456	-	456	-	-	-	-
Community Champions Fund Grant	74	-	74	-	-	-	-
21st CCLC New Grant-2yr	(6,651)	97,548	90,897	-	-	-	-
Coding-Robotics (Best Buy)	5,000	-	5,000	-	-	-	-
2018 LSTA Grant	(6,655)	7,199	544	-	-	-	-
21st CCLC New Grant-3yr	-	67,571	73,614	(6,043)	103,333	97,290	-
Delta Kappa Gamma-Ready Read	-	340	340	-	340	324	16
Psi Iota Zeta Grant	-	1,000	1,000	-	-	-	-
Summer Reading	-	-	-	-	1,568	1,568	-
Census Grant	-	-	-	-	500	492	8
Advancing Racial Equity Coll.	-	-	-	-	1,000	1,000	-
CA IN Humanities Video Grant	-	-	-	-	2,375	2,375	-
MH Garden Grant	-	-	-	-	1,499	1,499	-
MH Garden Programming Grant	-	-	-	-	181	181	-
Old National Bank Grant	-	-	-	-	5,000	5,000	-
Mobile Hotspots	-	-	-	-	5,000	5,000	-
Lift Every Voice Grant	-	-	-	-	1,200	-	1,200
21st CCLC New Grant-4yr	-	-	-	-	37,307	46,698	(9,391)
MH Garden Sign Grant	-	-	-	-	4,500	4,500	-
City-COVID	-	-	-	-	5,012	5,012	-
ISL-COVID	-	-	-	-	-	1,057	(1,057)
Petty Cash	120	-	-	120	-	-	120
Cash Change Fund	483	-	-	483	-	-	483
Plac Card Fund	130	390	195	325	325	390	260
Endowment Fund	4,341	356	-	4,697	55	-	4,752
Gift Fund	14,225	7,286	1,558	19,953	6,285	528	25,710
Adult Programs	1,702	1,888	2,066	1,524	263	273	1,514
Fun Committee	670	926	988	608	690	413	885
Youth Service	563	6,355	3,767	3,151	829	1,320	2,660
MH Community Garden	737	4,225	4,036	926	240	36	1,130
Local History/Genealogy	3,320	4,845	6,339	1,826	4,400	324	5,902
Totals	\$ 2,875,579	\$ 4,253,609	\$ 4,108,072	\$ 3,021,116	\$ 4,304,997	\$ 3,983,972	\$ 3,342,141

MUNCIE-CENTER TOWNSHIP 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
Operating Fund	\$ 2,851,315	\$ 4,114,084	\$ 3,588,725	\$ 3,376,674	\$ 4,215,001	\$ 3,588,632	\$ 4,003,043
Operating Fund	-	-	-	-	-	-	-
Rainy Day	356,087	-	-	356,087	-	-	356,087
Library Improvement Reserve	78,328	-	-	78,328	15	-	78,343
Gift Fund	-	-	-	-	7,014	12,020	(5,006)
Vending	9,761	-	888	8,873	-	-	8,873
GA Balancing Funds	7,935	11	3,692	4,254	6	2,988	1,272
CACFP	2,610	1,380	2,804	1,186	2,938	4,124	-
Connection Corner	203	476	54	625	675	449	851
KB Community Garden	13	-	-	13	-	-	13
Delta Kappa Gamma-Ready Read	16	-	14	2	-	1	1
Summer Reading	1,697	2,278	2,278	1,697	2,219	2,219	1,697
Census Grant	8	-	-	8	-	-	8
Lift Every Voice Grant	1,200	-	1,200	-	-	-	-
21st CCLC New Grant-4yr	(9,391)	106,354	96,963	-	-	-	-
ISL-COVID	(1,057)	3,400	2,343	-	-	-	-
ARPA United Way Grant	-	35,000	-	35,000	-	35,000	-
MH Garden Scarecrow Grant	-	403	403	-	600	599	1
MH Vectren Grant	-	200	115	85	-	85	-
Books Before Kindergarten	-	1,892	1,841	51	-	-	51
21st CCLC Cohort 10 Year 1	-	26,224	48,734	(22,510)	-	-	(22,510)
GA Donation	-	5,622	-	5,622	5,585	1,035	10,172
Literacy Tutor Training Series	-	3,500	3,203	297	-	297	-
Book Bike-Ball Brothers	-	5,000	2,725	2,275	-	2,275	-
Track-8twelve Lowes	-	10,000	10,000	-	-	-	-
Zeigler Track Grant	-	50,000	3,946	46,054	31	46,081	4
Recovery Response Grant	-	2,000	2,000	-	-	-	-
ARPA LSTA Grant	-	-	25,000	(25,000)	25,000	-	-
Petty Cash Fund	120	-	-	120	-	-	120
Cash Change Fund	483	-	-	483	-	-	483
PLAC Card Fund	260	456	456	260	516	-	776
Endowment Fund	4,752	7	-	4,759	-	-	4,759
Gift Fund	25,710	8,248	11,176	22,782	-	-	22,782
Adult Programs	1,514	51	74	1,491	331	391	1,431
Fun Committee	885	820	1,422	283	2,279	1,876	686
Youth Services	2,660	555	583	2,632	519	965	2,186
MH Community Garden	1,130	187	-	1,317	185	22	1,480
Local History/Genealogy	5,902	4,289	249	9,942	272	620	9,594
Ready Readers	-	-	-	-	244	-	244
Kiwanis Grant	-	-	-	-	1,350	1,295	55
21st CCLC Cohort 10 Year 2	-	-	-	-	-	59,577	(59,577)
IYI Youth Worker of the Year Fund	-	-	-	-	6,500	1,499	5,001
MH Habitat Garden Grant	-	-	-	-	2,000	1,835	165
21st CCLC Cohort 10 Year 1	-	-	-	-	118,480	95,971	22,509
Totals	<u>\$ 3,342,141</u>	<u>\$ 4,382,437</u>	<u>\$ 3,810,888</u>	<u>\$ 3,913,690</u>	<u>\$ 4,391,760</u>	<u>\$ 3,859,856</u>	<u>\$ 4,445,594</u>