

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

COMPLIANCE ENGAGEMENT REPORT

OF

LINTON PUBLIC LIBRARY

GREENE COUNTY, INDIANA

January 1, 2019 to December 31, 2022



**FILED**  
02/15/2024



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SCHEDULE OF OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Director	Jennifer White	01-01-19 to 12-31-24
Treasurer	Charlotte Hardesty Gayle Margraf	01-01-19 to 01-17-19 01-18-19 to 12-31-24
President of the Library Board	Mike Perigo Gayle Margraf Sharon Sparks	01-01-19 to 01-15-20 01-01-20 to 01-19-22 01-20-22 to 01-01-24



**STATE OF INDIANA**  
AN EQUAL OPPORTUNITY EMPLOYER

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TO: THE OFFICIALS OF THE LINTON PUBLIC LIBRARY, GREENE COUNTY, INDIANA

As authorized under Indiana Code 5-11-1, we performed certain procedures to the accounting records and related documents of the Linton 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.

Any 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 Jennifer White, Director; Gayle Margraf, Treasurer; and Sharon Sparks, President of the Library Board, on February 8, 2024.



Beth Kelley, CPA, CFE  
Deputy State Examiner

February 7, 2022

LINTON PUBLIC LIBRARY  
COMMENTS

No reportable instances of noncompliance.

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

LINTON 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
Operating	\$ 256,754	\$ 182,337	\$ 241,710	\$ 197,381	\$ 301,404	\$ 238,371	\$ 260,414
Rainy Day	140,531	23	-	140,554	907	893	140,568
Levy Excess	-	16	-	16	-	-	16
Debt Collection	203	376	459	120	43	143	20
Evergreen Indiana Fund	107	97	144	60	37	32	65
Copier	8,079	3,123	2,261	8,941	2,667	1,999	9,609
Gift	21,808	3,584	1,342	24,050	1,682	1,408	24,324
State Technology Fund Grant	182	6,873	5,880	1,175	10,712	10,712	1,175
Gifts For Books	442	27	29	440	200	209	431
Adult Programming	141	164	147	158	-	88	70
Summer Reading Program	2,091	3,700	3,008	2,783	1,763	479	4,067
Juvenile Programming	327	295	143	479	-	-	479
Debt Service	87,144	104,676	174,270	17,550	239,668	172,000	85,218
Totals	<u>\$ 517,809</u>	<u>\$ 305,291</u>	<u>\$ 429,393</u>	<u>\$ 393,707</u>	<u>\$ 559,083</u>	<u>\$ 426,334</u>	<u>\$ 526,456</u>

LINTON 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	\$ 260,414	\$ 270,522	\$ 257,714	\$ 273,222	\$ 274,902	\$ 261,052	\$ 287,072
Rainy Day	140,568	4,471	-	145,039	14	-	145,053
Levy Excess	16	-	16	-	-	-	-
Debt Collection	21	140	148	13	227	223	17
Evergreen Indiana Fund	65	169	168	66	147	78	135
CARES Grant	-	1,400	1,400	-	-	-	-
CARES Grant 2	-	2,000	2,000	-	-	-	-
Copier	9,609	2,728	2,222	10,115	2,632	2,250	10,497
Gift	24,323	2,026	1,060	25,289	2,496	793	26,992
State Technology Fund Grant	1,175	8,741	8,905	1,011	9,346	8,741	1,616
Gifts For Books	431	393	378	446	739	479	706
Adult Programming	70	-	41	29	-	-	29
Summer Reading Program	4,067	2,586	2,936	3,717	2,991	2,926	3,782
Juvenile Programming	479	-	-	479	1,760	100	2,139
Debt Service	85,219	178,415	175,000	88,634	172,507	173,000	88,141
Totals	<u>\$ 526,457</u>	<u>\$ 473,591</u>	<u>\$ 451,988</u>	<u>\$ 548,060</u>	<u>\$ 467,761</u>	<u>\$ 449,642</u>	<u>\$ 566,179</u>