

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

**Paul D. Joyce, CPA
State Examiner**

COMPLIANCE ENGAGEMENT REPORT

OF

OAKLAND CITY - COLUMBIA TOWNSHIP PUBLIC LIBRARY

GIBSON COUNTY, INDIANA

January 1, 2020 to December 31, 2023



FILED
12/20/2024

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SCHEDULE OF OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Director	Juliette L. Elmore	01-01-20 to 12-31-24
Treasurer	Valerie McCoy	01-01-20 to 12-31-24
President of the Library Board	Denise J. Pinnick Gina Dupps	01-01-20 to 12-31-21 01-01-22 to 12-31-24



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INDIANA STATE BOARD OF ACCOUNTS

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TO: THE OFFICIALS OF THE OAKLAND CITY - COLUMBIA TOWNSHIP
PUBLIC LIBRARY, GIBSON COUNTY, INDIANA

As authorized under Indiana Code 5-11-1, we performed certain procedures to the accounting records and related documents of the Oakland City - Columbia Township Public Library (Library), for the period of January 1, 2020 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 Juliette L. Elmore, Director, and Valerie McCoy, Treasurer, on November 21, 2024.



Beth Kelley, CPA, CFE
Deputy State Examiner

November 12, 2024

OAKLAND CITY - COLUMBIA TOWNSHIP PUBLIC LIBRARY
COMMENTS

No reportable instances of noncompliance.



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

OAKLAND CITY - COLUMBIA TOWNSHIP PUBLIC LIBRARY
 STATEMENT OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Years Ended December 31, 2020 and 2021

Fund	Cash and Investments			Cash and Investments			Cash and Investments
	01-01-20	Receipts	Disbursements	12-31-20	Receipts	Disbursements	12-31-21
Operating	\$ 262,123	\$ 205,336	\$ 185,253	\$ 282,206	\$ 208,014	\$ 201,748	\$ 288,472
Rainy Day	150,080	23,265	765	172,580	30,000	-	202,580
Lif	113,015	5,376	20,849	97,542	5,300	-	102,842
Medicare	-	1,168	1,168	-	1,306	1,306	-
Bette Keasling	329	50	-	379	100	19	460
PERF	-	1,394	1,394	-	1,451	1,451	-
Friends Donations	2,945	-	57	2,888	-	1,097	1,791
Summer Reading	42	250	159	133	321	440	14
Comm Found Read A Movie	200	-	-	200	-	-	200
Walmart Grant	447	-	6	441	-	271	170
Social Justice Book Club GCCF	-	800	-	800	-	530	270
GCCF- Poverty Book Club	-	1,310	-	1,310	-	826	484
COVID State- CARES	-	1,376	1,376	-	2,000	2,001	(1)
COVID CARES-COUNTY	-	1,298	1,297	1	-	-	1
GCCF- Read & Feed	-	-	-	-	540	257	283
ARP	-	-	-	-	-	1,320	(1,320)
LSTA Technology Fund	-	-	-	-	1,312	1,312	-
Indiana InternNet Program	-	-	-	-	1,160	1,160	-
GCCF- Lunch & Learn	-	-	-	-	2,500	-	2,500
Gift	3,754	2,567	798	5,523	666	212	5,977
Tech Fund	1,743	5,270	4,831	2,182	4,300	5,270	1,212
Afternoon Rock	339	-	339	-	-	-	-
Ged Program	15	-	15	-	-	-	-
Pike Afternoon Rock	653	-	653	-	-	-	-
Teen Fund	421	-	-	421	-	19	402
Federal Tax	-	4,140	4,140	-	3,652	3,652	-
State Tax	-	2,678	2,678	-	2,946	2,946	-
County Tax	-	496	496	-	686	686	-
FICA	-	4,993	4,993	-	5,585	5,585	-
Garnishments	2	-	-	2	-	-	2
Totals	\$ 536,108	\$ 261,767	\$ 231,267	\$ 566,608	\$ 271,839	\$ 232,108	\$ 606,339

OAKLAND CITY - COLUMBIA TOWNSHIP PUBLIC LIBRARY
 STATEMENT OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Years Ended December 31, 2022 and 2023

Fund	Cash and Investments 01-01-22	Receipts	Disbursements	Cash and Investments 12-31-22	Receipts	Disbursements	Cash and Investments 12-31-23
Operating	\$ 288,472	\$ 218,657	\$ 207,706	\$ 299,423	\$ 258,826	\$ 209,269	\$ 348,980
Rainy Day	202,580	34,450	-	237,030	19,870	-	256,900
Lirf	102,842	5,300	-	108,142	5,000	-	113,142
Medicare	-	1,460	1,460	-	1,518	1,518	-
Bette Keasling	460	100	34	526	100	83	543
PERF	-	1,565	1,565	-	1,660	1,660	-
Friends Donations	1,791	-	33	1,758	-	-	1,758
Summer Reading	14	1,308	1,249	73	895	874	94
Comm Found Read A Movie	200	-	-	200	-	-	200
Walmart Grant	170	-	-	170	-	-	170
Social Justice Book Club GCCF	270	-	-	270	-	-	270
GCCF- Poverty Book Club	484	1,310	1,795	(1)	-	-	(1)
GCCF- Read & Feed	283	-	-	283	-	110	173
ARP	(1,320)	9,982	8,662	-	-	-	-
GCCF- Lunch & Learn	2,500	-	1,019	1,481	-	17	1,464
Libraries Transform Communities-ALA	-	2,841	2,841	-	-	-	-
StemTales	-	-	-	-	1,300	-	1,300
Money As You Grow- Liberty	-	-	-	-	300	228	72
OSU Citizen Science Grant	-	-	-	-	300	-	300
Play To Learn- GCCF	-	-	-	-	1,000	1,000	-
Gift	5,977	1,840	866	6,951	1,134	1,067	7,018
Tech Fund	1,212	4,598	4,392	1,418	4,500	3,917	2,001
Teen Fund	402	-	-	402	-	10	392
Federal Tax	-	4,153	4,153	-	5,136	5,136	-
State Tax	-	3,313	3,313	-	3,379	3,379	-
County Tax	-	813	813	-	854	854	-
FICA	-	6,243	6,243	-	6,492	6,492	-
Other Clearing Fund	2	1,300	1,300	2	-	-	2
Totals	\$ 606,339	\$ 299,233	\$ 247,444	\$ 658,128	\$ 312,264	\$ 235,614	\$ 734,778