

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

FINANCIAL STATEMENTS AUDIT REPORT

OF

WALKERTON-LINCOLN TOWNSHIP PUBLIC LIBRARY

ST. JOSEPH COUNTY, INDIANA

January 1, 2013 to December 31, 2017



FILED
10/26/2018

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SCHEDULE OF OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Director	Scott Klingerman (interim)	01-01-13 to 05-02-13
	(Vacant)	05-03-13 to 08-14-13
	Traci Stewart (interim)	08-15-13 to 06-29-15
	Traci Stewart	06-30-15 to 12-31-18
Treasurer	(Vacant)	01-01-13 to 08-12-13
	Annette Haining	08-13-13 to 12-31-15
	Stephen Mockler	01-01-16 to 12-31-18
President of the Library Board	Karyn Hesters	01-01-13 to 12-31-18



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INDEPENDENT AUDITOR'S REPORT

TO: THE OFFICIALS OF THE WALKERTON-LINCOLN TOWNSHIP
PUBLIC LIBRARY, ST. JOSEPH COUNTY, INDIANA

Report on the Financial Statements

We have audited the accompanying financial statements of the Walkerton-Lincoln Township Public Library (Library), which comprise the financial position and results of operations for the period of January 1, 2013 to December 31, 2017, and the related notes to the financial statements as listed in the Table of Contents.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with the financial reporting provisions of the Indiana State Board of Accounts as allowed by state statute (IC 5-11-1-6). Management is responsible for and has determined that the regulatory basis of accounting, as established by the Indiana State Board of Accounts, is an acceptable basis of presentation. Management is also responsible for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the Library's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Library's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

INDEPENDENT AUDITOR'S REPORT
(Continued)

Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles

As discussed in Note 1 to the financial statements, the Library prepares its financial statements on the prescribed basis of accounting that demonstrates compliance with the reporting requirements established by the Indiana State Board of Accounts as allowed by state statute (IC 5-11-1-6), which is a basis of accounting other than accounting principles generally accepted in the United States of America.

The effects on the financial statements of the variances between the regulatory basis of accounting described in Note 1 and accounting principles generally accepted in the United States of America, although not reasonably determinable, are presumed to be material.

Adverse Opinion on U.S. Generally Accepted Accounting Principles

In our opinion, because of the significance of the matter discussed in the *Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles* paragraph, the financial statements referred to above do not present fairly, in accordance with accounting principles generally accepted in the United States of America, the financial position and results of operations of the Library for the period of January 1, 2013 to December 31, 2017.


Opinion on Regulatory Basis of Accounting

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position and results of operations of the Library for the period of January 1, 2013 to December 31, 2017, in accordance with the financial reporting provisions of the Indiana State Board of Accounts described in Note 1.

Other Matters

Other Information

Our audit was conducted for the purpose of forming an opinion on the Library's financial statements. The Combining Schedules of Receipts, Disbursements, and Cash and Investment Balances - Regulatory Basis and Schedule of Leases and Debt, as listed in the Table of Contents, are presented for additional analysis and are not required parts of the financial statements. They have not been subjected to the auditing procedures applied by us in the audit of the financial statements and, accordingly, we express no opinion on them.


Paul D. Joyce, CPA
State Examiner

September 18, 2018

FINANCIAL STATEMENTS AND ACCOMPANYING NOTES

The financial statements and accompanying notes were approved by management of the Library.
The financial statements and notes are presented as intended by the Library.

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WALKERTON-LINCOLN TOWNSHIP PUBLIC LIBRARY
 STATEMENT OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2013

Fund	Cash and Investments 01-01-13	Receipts	Disbursements	Cash and Investments 12-31-13
General Fund	\$ 31,201	\$ 68,789	\$ 58,974	\$ 41,016
Plac Card Fund	5	50	50	5
Totals	<u>\$ 31,206</u>	<u>\$ 68,839</u>	<u>\$ 59,024</u>	<u>\$ 41,021</u>

The notes to the financial statements are an integral part of this statement.

WALKERTON-LINCOLN TOWNSHIP PUBLIC LIBRARY
 STATEMENT OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Years Ended December 31, 2014 and 2015

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Fund	Cash and Investments 01-01-14	Receipts	Disbursements	Cash and Investments 12-31-14	Receipts	Disbursements	Cash and Investments 12-31-15
General Fund	\$ 41,016	\$ 119,183	\$ 78,417	\$ 81,782	\$ 117,409	\$ 92,184	\$ 107,007
Gift Fund	-	-	-	-	105	105	-
Plac Card Fund	5	50	50	5	-	-	5
Totals	<u>\$ 41,021</u>	<u>\$ 119,233</u>	<u>\$ 78,467</u>	<u>\$ 81,787</u>	<u>\$ 117,514</u>	<u>\$ 92,289</u>	<u>\$ 107,012</u>

The notes to the financial statements are an integral part of this statement.

WALKERTON-LINCOLN TOWNSHIP PUBLIC LIBRARY
 STATEMENT OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Years Ended December 31, 2016 and 2017

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Fund	Cash and Investments 01-01-16	Receipts	Disbursements	Cash and Investments 12-31-16	Receipts	Disbursements	Cash and Investments 12-31-17
General Fund	\$ 107,007	\$ 107,204	\$ 95,989	\$ 118,222	\$ 203,178	\$ 102,581	\$ 218,819
Rainy Day Fund	-	18,199	-	18,199	-	-	18,199
Gift Fund	-	225	225	-	450	450	-
Plac Card Fund	5	-	-	5	65	-	70
Building Construction Fund	-	-	-	-	777,387	750,020	27,367
Bond and Interest Redemption Fund	-	-	-	-	196	-	196
Totals	<u>\$ 107,012</u>	<u>\$ 125,628</u>	<u>\$ 96,214</u>	<u>\$ 136,426</u>	<u>\$ 981,276</u>	<u>\$ 853,051</u>	<u>\$ 264,651</u>

The notes to the financial statements are an integral part of this statement.

WALKERTON-LINCOLN TOWNSHIP PUBLIC LIBRARY
NOTES TO FINANCIAL STATEMENTS

Note 1. Summary of Significant Accounting Policies

A. Reporting Entity

The Library was established under the laws of the State of Indiana. The Library operates under a governing board and provides culture services.

The accompanying financial statements present the financial information for the Library.

B. Basis of Accounting

The financial statements are reported on a regulatory basis of accounting prescribed by the Indiana State Board of Accounts in accordance with state statute (IC 5-11-1-6), which is a comprehensive basis of accounting other than accounting principles generally accepted in the United States of America. The basis of accounting involves the reporting of only cash and investments and the changes therein resulting from cash inflows (receipts) and cash outflows (disbursements) reported in the period in which they occurred.

The regulatory basis of accounting differs from accounting principles generally accepted in the United States of America, in that receipts are recognized when received in cash, rather than when earned, and disbursements are recognized when paid, rather than when a liability is incurred.

C. Cash and Investments

Investments are stated at cost. Any changes in fair value of the investments are reported as receipts in the year of the sale of the investment.

D. Receipts

Receipts are presented in the aggregate on the face of the financial statements. The aggregate receipts include the following sources:

Taxes. Amounts received from one or more of the following: property tax, certified shares (local option tax), property tax replacement credit (local option tax), county option income tax, wheel tax, innkeeper's tax, food and beverage tax, county economic development income tax, boat and trailer excise tax, county adjusted gross income tax, and other taxes that are set by the Library.

Intergovernmental receipts. Amounts received from other governments in the form of operating grants, entitlements, or payments in lieu of taxes. Examples of intergovernmental receipts include, but are not limited to, the following: federal grants, state grants, cigarette tax distributions received from the state, motor vehicle highway distributions received from the state, local road and street distributions received from the state, financial institution tax received from the state, auto excise surtax received from the state, commercial vehicle excise tax received from the state, major moves distributions received from the state, and riverboat receipts received from the county.

WALKERTON-LINCOLN TOWNSHIP PUBLIC LIBRARY
NOTES TO FINANCIAL STATEMENTS
(Continued)

Charges for services. Amounts received for services including, but not limited to, the following: planning commission charges, building department charges, copies of public records, copy machines charges, accident report copies, gun permit applications, 911 telephone services, recycling fees, dog pound fees, emergency medical service fees, park rental fees, swimming pool receipts, cable TV receipts, ordinance violations, fines and fees, bond forfeitures, court costs, and court receipts.

Fines and forfeits. Amounts received from fines and penalties imposed for the commission of statutory offenses, violation of lawful administrative rules and regulations (fines), and for the neglect of official duty and monies derived from confiscating deposits held as performance guarantees (forfeitures).

Other receipts. Amounts received from various sources, including, but not limited to, the following: net proceeds from borrowings; interfund loan activity; transfers authorized by statute, ordinance, resolution, or court order; internal service receipts; and fiduciary receipts.

E. Disbursements

Disbursements are presented in the aggregate on the face of the financial statements. The aggregate disbursements include the following uses:

Personal services. Amounts disbursed for salaries, wages, and related employee benefits provided for all persons employed. In those units where sick leave, vacation leave, overtime compensation, and other such benefits are appropriated separately, such payments would also be included.

Supplies. Amounts disbursed for articles and commodities that are entirely consumed and materially altered when used and/or show rapid depreciation after use for a short period of time. Examples of supplies include, but are not limited to, the following: office supplies, operating supplies, and repair and maintenance supplies.

Other services and charges. Amounts disbursed for services including, but not limited to, the following: professional services, communication and transportation, printing and advertising, insurance, utility services, repairs and maintenance, and rental charges.

Capital outlay. Amounts disbursed for land, infrastructure, buildings, improvements, and machinery and equipment having an appreciable and calculable period of usefulness.

Other disbursements. Amounts disbursed for various other purposes including, but not limited to, the following: interfund loan payments; loans made to other funds; internal service disbursements; and transfers out that are authorized by statute, ordinance, resolution, or court order.

F. Interfund Transfers

The Library may, from time to time, make transfers from one fund to another. These transfers, if any, are included as a part of the receipts and disbursements of the affected funds and as a part of total receipts and disbursements. The transfers are used for cash flow purposes as provided by various statutory provisions.

WALKERTON-LINCOLN TOWNSHIP PUBLIC LIBRARY
NOTES TO FINANCIAL STATEMENTS
(Continued)

G. Fund Accounting

Separate funds are established, maintained, and reported by the Library. Each fund is used to account for amounts received from and used for specific sources and uses as determined by various regulations. Restrictions on some funds are set by statute while other funds are internally restricted by the Library. The amounts accounted for in a specific fund may only be available for use for certain, legally-restricted purposes. Additionally, some funds are used to account for assets held by the Library in a trustee capacity as an agent of individuals, private organizations, other funds, or other governmental units and, therefore, the funds cannot be used for any expenditures of the unit itself.

Note 2. Budgets

The operating budget is initially prepared and approved at the local level. The fiscal officer of the Library submits a proposed operating budget to the governing board for the following calendar year. The budget is advertised as required by law. Prior to adopting the budget, the governing board conducts public hearings and obtains taxpayer comments. Prior to November 1, the governing board approves the budget for the next year. The budget for funds for which property taxes are levied or highway use taxes are received is subject to final approval by the Indiana Department of Local Government Finance.

Note 3. Property Taxes

Property taxes levied are collected by the County Treasurer and are scheduled to be distributed to the Library in June and December; however, situations can arise which would delay the distributions. State statute (IC 6-1.1-17-16) requires the Indiana Department of Local Government Finance to establish property tax rates and levies by February 15. These rates were based upon the preceding year's lien date (March 1 in a year ending before January 1, 2016 and January 1 in a year beginning after December 31, 2015) assessed valuations adjusted for various tax credits. Taxable property is assessed at 100 percent of the true tax value (determined in accordance with rules and regulations adopted by the Indiana Department of Local Government Finance). Taxes may be paid in two equal installments which normally become delinquent if not paid by May 10 and November 10, respectively.

Note 4. Deposits and Investments

Deposits, made in accordance with state statute (IC 5-13), with financial institutions in the State of Indiana, at year end, should be entirely insured by the Federal Depository Insurance Corporation or by the Indiana Public Deposit Insurance Fund. This includes any deposit accounts issued or offered by a qualifying financial institution.

State statutes authorize the Library to invest in securities including, but not limited to, the following: federal government securities, repurchase agreements, and certain money market mutual funds. Certain other statutory restrictions apply to all investments made by local governmental units.

WALKERTON-LINCOLN TOWNSHIP PUBLIC LIBRARY
NOTES TO FINANCIAL STATEMENTS
(Continued)

Note 5. Risk Management

The Library may be exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; job-related illnesses or injuries to employees; medical benefits to employees, retirees, and dependents; and natural disasters.

These risks can be mitigated through the purchase of insurance, establishment of a self-insurance fund, and/or participation in a risk pool. The purchase of insurance transfers the risk to an independent third-party. The establishment of a self-insurance fund allows the Library to set aside money for claim settlements. The self-insurance fund would be included in the financial statements. The purpose of participation in a risk pool is to provide a medium for the funding and administration of the risks.

Note 6. Subsequent Event

In 2017, the Library began a project to build a new library.

1. The total estimated cost of the new library building at 406 Adams St, Walkerton, Indiana, will be \$1,400,000.
2. The cost will be paid for in part with a donation in the amount of \$250,000 from the Hiler Foundation, which was obtained by the Town of Walkerton (Town) and the Town maintained control of the monies throughout the project.
3. A grant in the amount of \$400,000 which was obtained by the Town and the Town maintained control of the monies throughout the project.
4. A bond was issued in the amount of \$777,387, of which the Library retained \$27,387. The remaining \$750,000 was turned over to the Town and the Town maintained control of the monies throughout the project.
5. The estimated completion date of the building would be approximately September 1, 2018.
6. The new library building project and all the monies noted above were handled entirely by the Town Redevelopment Commission.

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OTHER INFORMATION - UNAUDITED

The Library's Annual Financial Reports information can be found on the Indiana Gateway for Government Units website: <https://gateway.ifionline.org/>.

Differences may be noted between the financial information presented in the financial statements contained in this report and the financial information presented in the Library's Annual Financial Reports referenced above. These differences, if any, are due to adjustments made to the financial information during the course of the audit. This is a common occurrence in any financial statement audit. The financial information presented in this report is audited information, and the accuracy of such information can be determined by reading the opinion given in the Independent Auditor's Report.

The other information presented was approved by management of the Library. It is presented as intended by the Library.

WALKERTON-LINCOLN TOWNSHIP PUBLIC LIBRARY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2013

	General Fund	Plac Card Fund	Totals
Cash and investments - beginning	\$ 31,201	\$ 5	\$ 31,206
Receipts:			
Taxes	46,783	-	46,783
Intergovernmental receipts	11,583	-	11,583
Charges for services	150	50	200
Fines and forfeits	58	-	58
Other receipts	10,215	-	10,215
Total receipts	<u>68,789</u>	<u>50</u>	<u>68,839</u>
Disbursements:			
Personal services	10,482	-	10,482
Supplies	3,424	-	3,424
Other services and charges	12,317	-	12,317
Capital outlay	1,094	-	1,094
Other disbursements	31,657	50	31,707
Total disbursements	<u>58,974</u>	<u>50</u>	<u>59,024</u>
Excess (deficiency) of receipts over disbursements	<u>9,815</u>	<u>-</u>	<u>9,815</u>
Cash and investments - ending	<u>\$ 41,016</u>	<u>\$ 5</u>	<u>\$ 41,021</u>

WALKERTON-LINCOLN TOWNSHIP PUBLIC LIBRARY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2014

	General Fund	Gift Fund	Plac Card Fund	Totals
Cash and investments - beginning	\$ 41,016	\$ -	\$ 5	\$ 41,021
Receipts:				
Taxes	80,882	-	-	80,882
Intergovernmental receipts	14,541	-	-	14,541
Charges for services	781	-	50	831
Fines and forfeits	318	-	-	318
Other receipts	22,661	-	-	22,661
Total receipts	<u>119,183</u>	<u>-</u>	<u>50</u>	<u>119,233</u>
Disbursements:				
Personal services	20,962	-	-	20,962
Supplies	3,484	-	-	3,484
Other services and charges	47,641	-	-	47,641
Capital outlay	6,330	-	-	6,330
Other disbursements	-	-	50	50
Total disbursements	<u>78,417</u>	<u>-</u>	<u>50</u>	<u>78,467</u>
Excess (deficiency) of receipts over disbursements	<u>40,766</u>	<u>-</u>	<u>-</u>	<u>40,766</u>
Cash and investments - ending	<u>\$ 81,782</u>	<u>\$ -</u>	<u>\$ 5</u>	<u>\$ 81,787</u>

WALKERTON-LINCOLN TOWNSHIP PUBLIC LIBRARY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2015

	General Fund	Gift Fund	Plac Card Fund	Totals
Cash and investments - beginning	\$ 81,782	\$ -	\$ 5	\$ 81,787
Receipts:				
Taxes	83,125	-	-	83,125
Intergovernmental receipts	15,969	-	-	15,969
Charges for services	1,164	-	-	1,164
Fines and forfeits	642	-	-	642
Other receipts	16,509	105	-	16,614
Total receipts	<u>117,409</u>	<u>105</u>	<u>-</u>	<u>117,514</u>
Disbursements:				
Personal services	29,125	-	-	29,125
Supplies	4,477	105	-	4,582
Other services and charges	37,710	-	-	37,710
Capital outlay	20,872	-	-	20,872
Other disbursements	-	-	-	-
Total disbursements	<u>92,184</u>	<u>105</u>	<u>-</u>	<u>92,289</u>
Excess (deficiency) of receipts over disbursements	<u>25,225</u>	<u>-</u>	<u>-</u>	<u>25,225</u>
Cash and investments - ending	<u>\$ 107,007</u>	<u>\$ -</u>	<u>\$ 5</u>	<u>\$ 107,012</u>

WALKERTON-LINCOLN TOWNSHIP PUBLIC LIBRARY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2016

	General Fund	Rainy Day Fund	Gift Fund	Plac Card Fund	Building Construction Fund	Bond and Interest Redemption Fund	Totals
Cash and investments - beginning	\$ 107,007	\$ -	\$ -	\$ 5	\$ -	\$ -	\$ 107,012
Receipts:							
Taxes	87,279	-	-	-	-	-	87,279
Intergovernmental receipts	16,530	4,574	-	-	-	-	21,104
Charges for services	1,570	-	-	-	-	-	1,570
Fines and forfeits	898	-	-	-	-	-	898
Other receipts	927	13,625	225	-	-	-	14,777
Total receipts	107,204	18,199	225	-	-	-	125,628
Disbursements:							
Personal services	45,810	-	-	-	-	-	45,810
Supplies	4,628	-	225	-	-	-	4,853
Other services and charges	19,097	-	-	-	-	-	19,097
Capital outlay	12,829	-	-	-	-	-	12,829
Other disbursements	13,625	-	-	-	-	-	13,625
Total disbursements	95,989	-	225	-	-	-	96,214
Excess (deficiency) of receipts over disbursements	11,215	18,199	-	-	-	-	29,414
Cash and investments - ending	\$ 118,222	\$ 18,199	\$ -	\$ 5	\$ -	\$ -	\$ 136,426

WALKERTON-LINCOLN TOWNSHIP PUBLIC LIBRARY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2017

	General Fund	Rainy Day Fund	Gift Fund	Plac Card Fund	Building Construction Fund	Bond and Interest Redemption Fund	Totals
Cash and investments - beginning	\$ 118,222	\$ 18,199	\$ -	\$ 5	\$ -	\$ -	\$ 136,426
Receipts:							
Taxes	97,782	-	-	-	-	-	97,782
Intergovernmental receipts	6,205	-	-	-	-	-	6,205
Charges for services	1,511	-	-	-	-	-	1,511
Fines and forfeits	782	-	-	-	-	-	782
Other receipts	96,898	-	450	65	777,387	196	874,996
Total receipts	203,178	-	450	65	777,387	196	981,276
Disbursements:							
Personal services	49,667	-	-	-	-	-	49,667
Supplies	3,571	-	450	-	-	-	4,021
Other services and charges	18,971	-	-	-	-	-	18,971
Capital outlay	30,372	-	-	-	-	-	30,372
Other disbursements	-	-	-	-	750,020	-	750,020
Total disbursements	102,581	-	450	-	750,020	-	853,051
Excess (deficiency) of receipts over disbursements	100,597	-	-	65	27,367	196	128,225
Cash and investments - ending	\$ 218,819	\$ 18,199	\$ -	\$ 70	\$ 27,367	\$ 196	\$ 264,651

WALKERTON-LINCOLN TOWNSHIP PUBLIC LIBRARY
 SCHEDULE OF LEASES AND DEBT
 December 31, 2017

Description of Debt		Ending	Principal and
Type	Purpose	Principal	Interest Due
		Balance	Within One
			Year
Governmental activities:			
General obligation bonds	GENERAL OBLIGATION BOND	\$ 775,000	\$ 95,554

OTHER REPORTS

In addition to this report, other reports may have been issued for the Library. All reports can be found on the Indiana State Board of Accounts' website: <http://www.in.gov/sboa/>.