



STATE OF INDIANA
AN EQUAL OPPORTUNITY EMPLOYER

B61489

STATE BOARD OF ACCOUNTS
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May 19, 2023

TO: THE OFFICIALS OF THE EAST CHICAGO PUBLIC LIBRARY, LAKE COUNTY, INDIANA

As authorized under Indiana Code 5-11-1, we performed certain procedures to the accounting records and related documents of the East Chicago Public Library (Library), Lake County, for the period of January 1, 2018 to December 31, 2021, to determine compliance with applicable Indiana laws and uniform compliance guidelines established by the Indiana State Board of Accounts.

Management is responsible for preparing and maintaining its accounting records and related documents, as well as compliance with applicable state laws and uniform compliance guidelines established by the Indiana State Board of Accounts.

The Library's Annual Financial Reports filed by management can be found on the Gateway Website: www.gateway.ifionline.org.

The Comments contained herein describe the identified reportable instances of noncompliance found as a result of the procedures we performed. Our procedures were not designed to identify all instances of noncompliance; therefore, noncompliance may exist that is unidentified.

Comments

- *No reportable instances of noncompliance.*

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.

The Schedule of Cash and Investment Balances - Regulatory Basis is presented as other information. It has not been subjected to any auditing procedures, and, accordingly, we do not express an opinion or provide any assurance on it.

SCHEDULE OF CASH AND INVESTMENT
BALANCES - REGULATORY BASIS
As of December 31, 2021

Fund	Cash and Investments 12-31-21
OPERATING FUND	\$ 12,890,704
RAINY DAY FUND	1,755,103
STATE TECH GRANT	3,531
LIRF	1,354,083
GIFT	2,474
PETTY CASH	400
CASH CHANGE DRAWER	100
LSTA GRANT	-
LEGACY FOUNDATION COVID GRANT	-
LSTA - CARES ACT MINI GRANT	-
LSTA - CARES ACT MINI GRANT ROUND 2	-
ARP GRANT FUND	(9,590)
FEC19-207 SHOWTIME AT YOUR LIBRARY	-
FEC20-213 BOOKS & BEYOND	-
FEC21-205 MASK UP FOR LITERACY	(396)
SUMMER READING	75
PAYROLL-NET PAY	-
PAYROLL - FEDERAL WITHHOLDING	-
PAYROLL - FICA/MED WITHHOLDING	-
PAYROLL - STATE WITHHOLDING	-
PAYROLL - COUNTY	-
PAYROLL - SUTA	-
PAYROLL - DIRECT DEPOSIT	-
PAYROLL - HEALTH INSURANCE	2,246
PAYROLL - VOLUNTARY LIFE INSURANCE	540
PAYROLL - BOSTON MUTUAL VOL LIFE INS	1,068
PAYROLL - GARNISHMENT 72	-
PAYROLL - AFLAC	-
PAYROLL - ANNUITIES	-
HEALTH REIMBURSEMENT ACCOUNT	29,460
PAYROLL - TECH CREDIT UNION	-
PAYROLL - GARNISHMENT 77	-
PAYROLL - GARNISHMENT 64	-
PAYROLL - GARNISHMENT 53	-
PAYROLL - GARNISHMENT 77(IND)	-
PAYROLL - GARNISHMENT 53 (HAMMOND)	-
PAYROLL - GARNISHMENT 16	-
Total	\$ 16,029,798

Any Official Response to the Comments, incorporated within this report, was not verified for accuracy.

The contents of this report were communicated to Damon Carpenter, Treasurer; Stephanie Ramos, President of the Library Board; Marla Spann, Director; Guadalupe Lopez, Library Board member; Cynthia Warner-Lowe, Library Board member; Anthony Serna, Library Board member; Douglas Sloss, Library Board member; and Princesa Askew, Library Board member, on May 16, 2023.

Respectfully,



Beth Kelley, CPA, CFE
Deputy State Examiner