

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

COMPLIANCE ENGAGEMENT REPORT

OF

HUNTINGTON CITY-TOWNSHIP PUBLIC LIBRARY

HUNTINGTON COUNTY, INDIANA

January 1, 2019 to December 31, 2022



**FILED**

04/22/2024



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SCHEDULE OF OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Director	Rebecca Lemons	01-01-19 to 12-31-24
Treasurer	Daryl Shrock	01-01-19 to 12-31-24
President of the Library Board	Peggy Caley	01-01-19 to 12-31-19
	John Branham	01-01-20 to 12-31-20
	Anne McClellan	01-01-21 to 12-31-21
	John Branham	01-01-22 to 12-31-22
	Doug Denney	01-01-23 to 12-31-24



**STATE OF INDIANA**  
AN EQUAL OPPORTUNITY EMPLOYER

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TO: THE OFFICIALS OF THE HUNTINGTON CITY-TOWNSHIP  
PUBLIC LIBRARY, HUNTINGTON COUNTY, INDIANA

As authorized under Indiana Code 5-11-1, we performed certain procedures to the accounting records and related documents of the Huntington City-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, 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 Rebecca Lemons, Director; Daryl Shrock, Treasurer; Doug Denney, President of the Library Board; and Cassidy DeHaven, Business Manager, on April 18, 2024.



Beth Kelley, CPA, CFE  
Deputy State Examiner

March 25, 2024

HUNTINGTON CITY-TOWNSHIP PUBLIC LIBRARY  
COMMENTS

No reportable instances of noncompliance.

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

HUNTINGTON CITY-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 01-01-19	Receipts	Disbursements	Cash and Investments 12-31-19	Receipts	Disbursements	Cash and Investments 12-31-20
Copier Lease	\$ -	\$ 18,591	\$ 18,591	\$ -	\$ -	\$ -	\$ -
Rainy Day Fund	2,142,658	104,895	1,223,473	1,024,080	105,967	170,595	959,452
Roof and Digital Sign - Insurance	-	-	-	-	513,112	426,345	86,767
Library Improvement Reserve	376,373	2,031	338,162	40,242	199	-	40,441
Plac	-	260	260	-	325	325	-
State Tech - E-rate	-	11,201	11,201	-	15,053	15,053	-
Operating	1,489,535	2,096,154	1,763,397	1,822,292	1,996,032	1,907,847	1,910,477
In State Student Assistance	-	1,754	1,754	-	1,798	1,798	-
Gift	282,775	43,831	29,938	296,668	22,846	30,629	288,885
Payroll	574	224,833	221,302	4,105	261,096	261,466	3,735
Totals	<u>\$ 4,291,915</u>	<u>\$ 2,503,550</u>	<u>\$ 3,608,078</u>	<u>\$ 3,187,387</u>	<u>\$ 2,916,428</u>	<u>\$ 2,814,058</u>	<u>\$ 3,289,757</u>

HUNTINGTON CITY-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
ARPA Grant	\$ -	\$ -	\$ -	\$ -	\$ 25,116	\$ 25,116	\$ -
Rainy Day Fund	959,452	426,150	257,718	1,127,884	4,314	86,328	1,045,870
Roof and Digital Sign - Insurance	86,767	83,098	169,865	-	-	-	-
Library Improvement Reserve	40,441	24	-	40,465	52,661	-	93,126
Plac	-	195	195	-	193	193	-
State Tech - E-rate	-	7,297	7,297	-	7,814	5,198	2,616
OUTREACH	-	10,011	1,098	8,913	189	400	8,702
Operating	1,910,477	2,056,480	1,945,791	2,021,166	1,921,391	2,008,120	1,934,437
In State Student Assistance	-	2,750	2,750	-	-	-	-
Gift	288,885	42,335	56,338	274,882	1,795	1,826	274,851
Payroll	3,735	257,800	257,604	3,931	287,414	287,705	3,640
Totals	<u>\$ 3,289,757</u>	<u>\$ 2,886,140</u>	<u>\$ 2,698,656</u>	<u>\$ 3,477,241</u>	<u>\$ 2,300,887</u>	<u>\$ 2,414,886</u>	<u>\$ 3,363,242</u>