

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

COMPLIANCE ENGAGEMENT REPORT

OF

ANDREWS-DALLAS TOWNSHIP PUBLIC LIBRARY

HUNTINGTON COUNTY, INDIANA

January 1, 2019 to December 31, 2023



FILED
07/10/2024

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SCHEDULE OF OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Director	Nancy Disbro	01-01-19 to 12-31-24
Treasurer	Laura Dillon	01-01-19 to 12-31-24
President of the Library Board	Steve Williams	01-01-19 to 12-31-20
	Jody Davenport	01-01-21 to 12-31-21
	Sandra Bowers	01-01-22 to 12-31-24



STATE OF INDIANA
AN EQUAL OPPORTUNITY EMPLOYER

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TO: THE OFFICIALS OF THE ANDREWS-DALLAS 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 Andrews-Dallas Township Public Library (Library), for the period of January 1, 2019 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 Nancy Disbro, Director; Laura Dillon, Treasurer; and Sandra Bowers, President of the Library Board, on July 8, 2024.



Beth Kelley, CPA, CFE
Deputy State Examiner

June 6, 2024

ANDREWS-DALLAS TOWNSHIP PUBLIC LIBRARY
COMMENTS

No reportable instances of noncompliance.

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

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ANDREWS-DALLAS 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
General	\$ 43,603	\$ 90,470	\$ 93,046	\$ 41,027	\$ 95,407	\$ 91,372	\$ 45,062
Rainy Day Fund	16,291	2,226	13,826	4,691	1	1,000	3,692
Evergreen Indiana Pass Through	135	13	62	86	-	8	78
Rainy Day Investment	-	13,226	-	13,226	3,075	-	16,301
Gift/Donation Investment	-	4,069	-	4,069	21	3,000	1,090
Building Gift	7,664	6,364	12,048	1,980	11,234	10,993	2,221
Payroll	-	10,765	10,611	154	10,333	10,450	37
Totals	<u>\$ 67,693</u>	<u>\$ 127,133</u>	<u>\$ 129,593</u>	<u>\$ 65,233</u>	<u>\$ 120,071</u>	<u>\$ 116,823</u>	<u>\$ 68,481</u>

ANDREWS-DALLAS 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
General	\$ 45,060	\$ 105,552	\$ 96,569	\$ 54,043	\$ 103,416	\$ 96,544	\$ 60,915
Rainy Day Fund	3,692	3,912	3,913	3,691	-	-	3,691
PLAC	-	65	65	-	-	-	-
Evergreen Indiana Pass Through	78	9	7	80	-	43	37
Rainy Day Investment	16,301	2,009	3,911	14,399	215	-	14,614
Gift/Donation Investment	1,091	2,002	-	3,093	46	-	3,139
CARES Act	-	1,291	1,291	-	-	-	-
ARP Grant Fund	-	-	2,448	(2,448)	8,446	5,201	797
Building Gift	2,220	1,666	1,952	1,934	8,287	3,459	6,762
Payroll	38	10,702	10,712	28	11,420	11,435	13
Totals	<u>\$ 68,480</u>	<u>\$ 127,208</u>	<u>\$ 120,868</u>	<u>\$ 74,820</u>	<u>\$ 131,830</u>	<u>\$ 116,682</u>	<u>\$ 89,968</u>

ANDREWS-DALLAS TOWNSHIP PUBLIC LIBRARY
 STATEMENT OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2023

Fund	Cash and Investments 01-01-23	Receipts	Disbursements	Cash and Investments 12-31-23
General	\$ 60,917	\$ 115,423	\$ 98,036	\$ 78,304
Rainy Day Fund	3,691	-	1,280	2,411
Evergreen Indiana Pass Through	37	-	-	37
Rainy Day Investment	14,614	757	-	15,371
Gift/Donation Investment	3,139	163	-	3,302
ARP Grant Fund	798	102	900	-
Building Gift	6,762	4,546	2,804	8,504
Payroll	14	11,330	11,344	-
Totals	<u>\$ 89,972</u>	<u>\$ 132,321</u>	<u>\$ 114,364</u>	<u>\$ 107,929</u>