

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

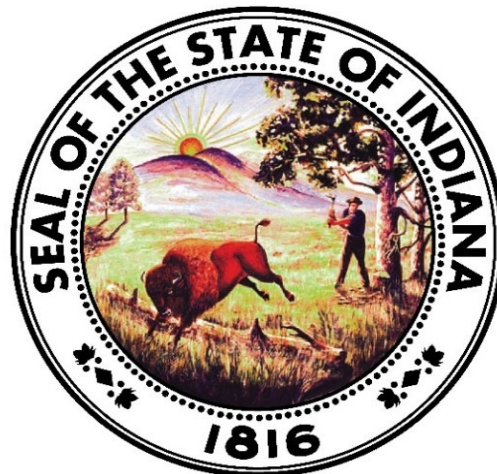
COMPLIANCE ENGAGEMENT REPORT

OF

AURORA PUBLIC LIBRARY DISTRICT

DEARBORN COUNTY, INDIANA

January 1, 2019 to December 31, 2023



**FILED**

05/22/2024



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SCHEDULE OF OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Director	Margaret Dean	01-01-19 to 03-11-22
	(Vacant)	03-12-22 to 04-10-22
	Leslie Sutherlin	04-11-22 to 12-31-24
Treasurer	Angela Burkhardt	01-01-19 to 12-31-24
President of the Library Board	Ben Turner	01-01-19 to 12-31-21
	Randy Dennis	01-01-22 to 10-23-22
	Ben Turner	10-24-22 to 12-31-24



**STATE OF INDIANA**  
AN EQUAL OPPORTUNITY EMPLOYER

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TO: THE OFFICIALS OF THE AURORA PUBLIC LIBRARY DISTRICT, DEARBORN COUNTY, INDIANA

As authorized under Indiana Code 5-11-1, we performed certain procedures to the accounting records and related documents of the Aurora Public Library District (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 Angela Burkhardt, Treasurer; Lydia Morath, Business Manager; Leslie Sutherlin, Director; and Ben Turner, President of the Library Board, on May 15, 2024.



Beth Kelley, CPA, CFE  
Deputy State Examiner

April 16, 2024

AURORA PUBLIC LIBRARY DISTRICT  
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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AURORA PUBLIC LIBRARY DISTRICT  
 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	\$ 2,270,833	\$ 1,231,940	\$ 879,888	\$ 2,622,885	\$ 1,274,745	\$ 823,508	\$ 3,074,122
Rainy Day	1,494,625	-	-	1,494,625	-	-	1,494,625
Library Improvement Reserve	1,786,613	5,919	-	1,792,532	-	-	1,792,532
Gift	712,443	15,761	4,667	723,537	9,103	1,861	730,779
Grants General	-	7,833	3,858	3,975	1,087	1,113	3,949
Postage	2	-	-	2	-	-	2
State Technology Fund Grant	3,762	17,694	17,694	3,762	17,694	16,219	5,237
Totals	<u>\$ 6,268,278</u>	<u>\$ 1,279,147</u>	<u>\$ 906,107</u>	<u>\$ 6,641,318</u>	<u>\$ 1,302,629</u>	<u>\$ 842,701</u>	<u>\$ 7,101,246</u>

AURORA PUBLIC LIBRARY DISTRICT  
 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	\$ 3,074,122	\$ 1,360,958	\$ 846,210	\$ 3,588,870	\$ 1,369,547	\$ 931,851	\$ 4,026,566
Rainy Day	1,494,625	-	100,617	1,394,008	-	-	1,394,008
Library Improvement Reserve	1,792,532	106,267	-	1,898,799	-	43,400	1,855,399
Gift	730,779	120,208	1,192	849,795	5,383	12,227	842,951
Grants General	3,949	3,000	-	6,949	6,000	2,232	10,717
Postage	2	-	-	2	-	-	2
State Technology Fund Grant	5,237	14,438	16,485	3,190	18,250	16,220	5,220
Totals	<u>\$ 7,101,246</u>	<u>\$ 1,604,871</u>	<u>\$ 964,504</u>	<u>\$ 7,741,613</u>	<u>\$ 1,399,180</u>	<u>\$ 1,005,930</u>	<u>\$ 8,134,863</u>

AURORA PUBLIC LIBRARY DISTRICT  
 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	\$ 4,026,566	\$ 1,390,708	\$ 990,197	\$ 4,427,077
Rainy Day	1,394,008	-	-	1,394,008
Library Improvement Reserve	1,855,399	11,902	87,284	1,780,017
Gift	842,951	6,436	-	849,387
Grants General	10,717	-	-	10,717
Postage	2	-	-	2
State Technology Fund Grant	5,220	15,108	14,031	6,297
Totals	<u>\$ 8,134,863</u>	<u>\$ 1,424,154</u>	<u>\$ 1,091,512</u>	<u>\$ 8,467,505</u>