

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

**Paul D. Joyce, CPA
State Examiner**

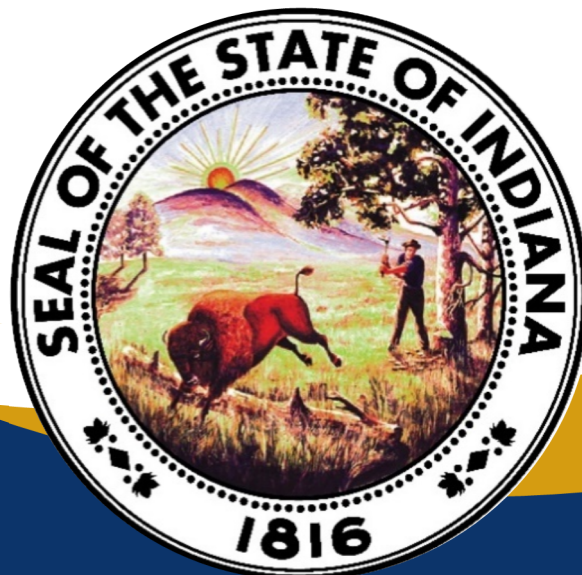
COMPLIANCE ENGAGEMENT REPORT

OF

GREENTOWN AND EASTERN HOWARD PUBLIC LIBRARY

HOWARD COUNTY, INDIANA

January 1, 2021 to December 31, 2024



FILED

04/23/2025

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SCHEDULE OF OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Director	Mindy Hobensack	01-01-21 to 12-31-25
Treasurer	Connie Miner Wayne Isaac	01-01-21 to 12-31-21 01-01-22 to 12-31-25
President of the Library Board	Richard Moser	01-01-21 to 12-31-25



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INDIANA STATE BOARD OF ACCOUNTS

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TO: THE OFFICIALS OF THE GREENTOWN AND EASTERN HOWARD
PUBLIC LIBRARY, HOWARD COUNTY, INDIANA

As authorized under Indiana Code 5-11-1, we performed certain procedures to the accounting records and related documents of the Greentown and Eastern Howard Public Library (Library), for the period of January 1, 2021 to December 31, 2024. 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.

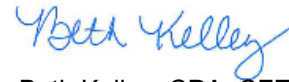
We fulfilled our responsibility as detailed in the first paragraph, using procedures that verified the appropriate accounting for and reporting of cash, receipts, and disbursements; and the appropriate sources and uses of funds in accordance with applicable Indiana laws, regulations, and Guidelines. 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 Mindy Hobensack, Director; Delina Murphy, Assistant Director; and Richard Moser, President of the Library Board, on April 10, 2025.



Beth Kelley, CPA, CFE
Deputy State Examiner

April 9, 2025

GREENTOWN AND EASTERN HOWARD PUBLIC LIBRARY
COMMENTS

No reportable instances of noncompliance.



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

GREENTOWN AND EASTERN HOWARD 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
Operating	\$ 288,342	\$ 428,545	\$ 378,650	\$ 338,237	\$ 429,508	\$ 367,337	\$ 400,408
Rainy Day	20,450	-	-	20,450	-	-	20,450
Library Improvement Reserve	68,800	-	-	68,800	-	-	68,800
PLAC Fund	-	65	65	-	65	-	65
CARES Mini-Grant 1	-	1,400	1,400	-	-	-	-
Coffee Bar	57	28	75	10	39	-	49
CARES Mini-Grant 2	-	176	176	-	-	-	-
ARPA Grant Fund	-	-	-	-	6,000	6,000	-
Cash Change	201	-	-	201	-	-	201
Gift	11,732	7,082	5,247	13,567	12,557	6,786	19,338
Children's Fund	4,063	16,056	14,841	5,278	11,802	13,376	3,704
Community Room	212	-	-	212	25	-	237
Payroll	-	54,076	54,076	-	54,109	54,109	-
Totals	<u>\$ 393,857</u>	<u>\$ 507,428</u>	<u>\$ 454,530</u>	<u>\$ 446,755</u>	<u>\$ 514,105</u>	<u>\$ 447,608</u>	<u>\$ 513,252</u>

GREENTOWN AND EASTERN HOWARD PUBLIC LIBRARY
STATEMENT OF RECEIPTS, DISBURSEMENTS,
AND CASH AND INVESTMENT BALANCES -
REGULATORY BASIS
For the Years Ended December 31, 2023 and 2024

Fund	Cash and Investments 01-01-23	Receipts	Disbursements	Cash and Investments 12-31-23	Receipts	Disbursements	Cash and Investments 12-31-24
Operating	\$ 400,408	\$ 488,031	\$ 394,974	\$ 493,465	\$ 506,152	\$ 437,914	\$ 561,703
Rainy Day	20,450	-	-	20,450	-	-	20,450
Library Improvement Reserve	68,800	-	-	68,800	-	-	68,800
PLAC Fund	65	130	130	65	65	65	65
Coffee Bar	49	205	-	254	248	-	502
Cash Change	201	-	-	201	-	-	201
Gift	19,337	10,232	8,927	20,642	11,909	7,628	24,923
Children's Fund	3,704	14,697	15,175	3,226	14,046	12,940	4,332
Community Room	237	-	-	237	-	-	237
Payroll	-	58,622	58,622	-	59,608	59,608	-
Totals	<u>\$ 513,251</u>	<u>\$ 571,917</u>	<u>\$ 477,828</u>	<u>\$ 607,340</u>	<u>\$ 592,028</u>	<u>\$ 518,155</u>	<u>\$ 681,213</u>