



STATE OF INDIANA
AN EQUAL OPPORTUNITY EMPLOYER

STATE BOARD OF ACCOUNTS
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February 15, 2023

TO: THE OFFICIALS OF THE WASHINGTON CARNEGIE
PUBLIC LIBRARY, DAVIESS COUNTY, INDIANA

As authorized under Indiana Code 5-11-1, we performed certain procedures to the accounting records and related documents of the Washington Carnegie Public Library (Library), Daviess 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	\$ 205,412
Rainy Day	54,371
LIRF	18,316
Plummer Unrestricted Gift Fund	758,035
Thompson Unrestricted Gift Fund	5,982
Adult Reading Gift Fund	7,088
STEM Gift Fund	5,000
Perdue Fdn Stem Fund	25,000
Petty Cash	60
Cash Change	50
Unrestricted Gift Fund	4,398
ERate Funds	613
Youth Unrestricted Gift Fund	3,511
Community Fdn STEM Fund	8,111
Browning Gen/Local History Unrestricted Gift Fund	<u>2,767</u>
 Total	 <u>\$ 1,098,714</u>

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

The contents of this report were communicated to Teresa Heidenreich, Director, and Lori Lundy, Treasurer, on January 30, 2023.

Respectfully,



Beth Kelley, CPA, CFE
Deputy State Examiner