



# STATE OF INDIANA

AN EQUAL OPPORTUNITY EMPLOYER

STATE BOARD OF ACCOUNTS  
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April 12, 2023

TO: THE OFFICIALS OF THE ANDERSON CITY, ANDERSON, STONY CREEK, AND  
UNION TOWNSHIPS PUBLIC LIBRARY, MADISON COUNTY, INDIANA

As authorized under Indiana Code 5-11-1, we performed certain procedures to the accounting records and related documents of the Anderson City, Anderson, Stony Creek, and Union Townships Public Library (Library), Madison 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](http://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
LIBRARY OPERATING FUND	\$ 3,823,269
RAINY DAY	2,202,708
INDIANA STATE TECHNOLOGY GRANT	2,253
LIBRARY IMPROVEMENT RESERVE FUND	811,586
PLAC FUND	70
FRIENDS OF THE LIBRARY/GIFT FUND	34,577
COMMUNITY SERVICES COUNCIL GRANT	-
DISCOVER INDIANA GRANT	1,250
UNITED WAY UNRESTRICTED GIFTS	26,855
MADISON COUNTY COMMUNITY FOUNDATION	33,803
COMMUNITY SERVICES COUNCIL GRANT	420
STATE GRANT - COVID19 CARESACT	-
EMPLOYEE WITHHOLDING FUND	7,459
MISC CLEARING FUND	(4,979)
SALES TAX	93
	93
Total	<u>\$ 6,939,364</u>

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

The contents of this report were communicated to Georgeann Whitworth, Treasurer, and Christi Maidlow, President of the Library Board, on March 13, 2023.

Respectfully,



Beth Kelley, CPA, CFE  
Deputy State Examiner