



STATE OF INDIANA
AN EQUAL OPPORTUNITY EMPLOYER

STATE BOARD OF ACCOUNTS
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April 25, 2023

TO: THE OFFICIALS OF THE ADAMS PUBLIC LIBRARY SYSTEM, ADAMS COUNTY, INDIANA

As authorized under Indiana Code 5-11-1, we performed certain procedures to the accounting records and related documents of the Adams Public Library System (Library), Adams County, for the period of January 1, 2019 to December 31, 2022, 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
For the Year Ended December 31, 2022

Fund	Cash and Investments 12-31-22
Operating	\$ 599,670
Rainy Day	21,241
Library Improvement Reserve	167,997
Betty Walters Estate Fund	80,805
PLAC	65
Unemployment Insurance Fund	24,462
Evergreen Indiana Fund	274
Grants - 1000 Books	2,075
Grants Indiana Landmarks (FOCL)	2,575
Baxter-Marbach APLS Decatur Children's Library	-
Grants - ACCF	262
Gift Fund	3,483
American Rescue Plan Act (ARP) Grant Fund	-
Grants - ACCF (Summer)	-
State Technology Grant Fund	-
Brogdon Estate - G	45,601
Building Gift - G	184
Book Gift - G	3,765
Payroll	3,315
 Total	 \$ 955,774

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

The contents of this report were communicated to Kelly A. Ehinger, Director; Andrew J. Briggs, Treasurer; Jeanne Akins, President of the Library Board; and Linda Schwartz, Vice President of the Library Board, on April 20, 2023.

Respectfully,



Beth Kelley, CPA, CFE
Deputy State Examiner