



STATE OF INDIANA
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B61514

STATE BOARD OF ACCOUNTS
302 WEST WASHINGTON STREET
ROOM E418
INDIANAPOLIS, INDIANA 46204-2769

Telephone: (317) 232-2513
Fax: (317) 232-4711
Web Site: www.in.gov/sboa

May 25, 2023

TO: THE OFFICIALS OF THE BROWN COUNTY PUBLIC LIBRARY, BROWN COUNTY, INDIANA,

As authorized under Indiana Code 5-11-1, we performed certain procedures to the accounting records and related documents of the Brown County Public Library (Library), Brown 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 Fund	\$ 339,050
Rainy Day Fund	195,745
Lew Excess	-
Library Improvement Reserve Fund	547,096
PLAC	(130)
Art Gift Fund	17
LSTA ARPA State Grants	(5,664)
Petty Cash	165
State Technology	35,483
Library Gift Fund	128,071
Building Gift Fund	154,581
Friends Of The Library	67,106
Bond Interest And Redemption	<u>1,334</u>
Total	<u>\$ 1,462,854</u>

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

The contents of this report were communicated to Lila Johnson, Treasurer; Brian Galm, President of the Library Board; and Stori Snyder, Director, on May 18, 2023.

Respectfully,



Beth Kelley, CPA, CFE
Deputy State Examiner