



STATE OF INDIANA
AN EQUAL OPPORTUNITY EMPLOYER

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

July 14, 2023

TO: THE OFFICIALS OF THE EVANSVILLE WILLARD PUBLIC
LIBRARY, VANDERBURGH COUNTY, INDIANA

As authorized under Indiana Code 5-11-1, we performed certain procedures to the accounting records and related documents of the Evansville Willard Public Library (Library), Vanderburgh 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
As of December 31, 2022

Fund	Cash and Investments 12-31-22
Operating	\$ 510,063
M&GDF Endowment	51,313
Foundation Fund	3,779,669
2021 CARES ACT MINI-GRANT R.2	-
Payroll Fund	277
Federal Tax	-
FICA	-
Medicare	-
State Tax	-
County Tax	-
PERF	1
Health	(1)
Vision	-
AFLAC	-
Other	-
Dental	-
Willard Endowment	477,810
Thrall Art Endowment	83,229
Thrall Fiction	226,041
William Gumberts	45,854
Special Projects	4,274
Memorial	62,291
Euler Endowment (checking)	1,001
Library Foundation	-
Euler Endowment (investment)	949,693
 Total	 \$ 6,191,515

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

The contents of this report were communicated to Steven W. Worthington, Treasurer; Kimberly Higgins, Business Manager; and George Carter, Director, on July 3, 2023.

Respectfully,



Beth Kelley, CPA, CFE
Deputy State Examiner