

STATE BOARD OF ACCOUNTS
302 West Washington Street
Room E418
INDIANAPOLIS, INDIANA 46204-2769

FINANCIAL STATEMENT AUDIT REPORT

OF

JEFFERSONVILLE TOWNSHIP PUBLIC LIBRARY

CLARK COUNTY, INDIANA

January 1, 2019 to December 31, 2022



FILED

09/21/2023



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

September 21, 2023

To: The Officials of the Jeffersonville Township Public Library
Jeffersonville Township Public Library
211 E Court Ave
Jeffersonville, IN 47130

As authorized under Indiana Code 5-11-1, we engaged private examiners under our review to perform the audit of Jeffersonville Township Public Library. We have reviewed the audit report opined upon by Crowe LLP, Independent Public Accountants, for the period January 1, 2019 to December 31, 2022. Per the *Independent Auditor's Report*, the financial statements included in the report present fairly the financial condition of Jeffersonville Township Public Library as of December 31, 2019, 2020, 2021, and 2022, and the results of its operations for the period then ended, on the basis of accounting described in the report.

In our opinion, Crowe LLP prepared the audit report in accordance with the guidelines established by the State Board of Accounts.

In addition to the report presented herein, a Supplemental Report for Jeffersonville Township Public Library was prepared in accordance with the guidelines established by the State Board of Accounts.

The report is filed with this letter in our office as a matter of public record.

A handwritten signature in black ink that reads "Tammy R. White". The signature is written in a cursive style.

Tammy R. White, CPA
Deputy State Examiner

JEFFERSONVILLE TOWNSHIP PUBLIC LIBRARY
Clark County, Indiana

FINANCIAL STATEMENT
As of December 31, 2022, and for the
period of January 1, 2019 through December 31, 2022

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JEFFERSONVILLE TOWNSHIP PUBLIC LIBRARY
SCHEDULE OF OFFICIALS (Unaudited)
For the period of January 1, 2019 through December 31, 2022

<u>Office</u>	<u>Official</u>	<u>Term</u>
Director	Lori Morgan	01-01-19 to 12-31-19
	David Seckman	01-01-20 to 12-31-22
Treasurer	Lynn Wilson	01-01-19 to 02-28-21
	Hilda Kendrick-Appiah	03-01-21 to 12-31-22
President of the Library Board	Linda Wilson	01-01-19 to 12-31-22

INDEPENDENT AUDITOR'S REPORT

Those Charged with Governance
Jeffersonville Township Public Library
Clark County, Indiana

Opinion

We have audited the accompanying statement of receipts, disbursements, and cash and investment balances of the Jeffersonville Township Public Library (the Library) as of December 31, 2022 and for the period of January 1, 2019 through December 31, 2022, and the related notes to the financial statement.

Unmodified Opinion on Regulatory Basis of Accounting

In our opinion, the financial statement presents fairly, in all material respects, the cash and investment balances of the Library as of December 31, 2022, and its cash receipts and cash disbursements for the period of January 1, 2019 through December 31, 2022 in accordance with the financial reporting provisions of the Indiana State Board of Accounts described in Note 1.

Adverse Opinion on U.S. Generally Accepted Accounting Principles

In our opinion, because of the significance of the matter discussed in the Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles section of our report, the financial statement referred to above does not present fairly, in accordance with accounting principles generally accepted in the United States of America, the financial position of the Library as of December 31, 2022, or changes in net position for the period of January 1, 2019 through December 31, 2022.

Basis for Opinion

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS). Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statement section of our report. We are required to be independent of the Library, and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles

As discussed in Note 1 to the financial statement, the Library prepares its financial statement on the prescribed basis of accounting that demonstrates compliance with the reporting requirements established by the Indiana State Board of Accounts as allowed by state statute (IC 5-11-1-6), which is a basis of accounting other than accounting principles generally accepted in the United States of America.

The effects on the financial statement of the variances between the regulatory basis of accounting described in Note 1 and accounting principles generally accepted in the United States of America, although not reasonably determinable, are presumed to be material.

Responsibilities of Management for the Financial Statement

Management is responsible for the preparation and fair presentation of the financial statement in accordance with the financial reporting provisions of the Indiana State Board of Accounts as allowed by state statute (IC 5-11-1-6) as described in Note 1, and for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of the financial statement that is free from material misstatement, whether due to fraud or error.

Auditor's Responsibilities for the Audit of the Financial Statement

Our objectives are to obtain reasonable assurance about whether the financial statement as a whole is free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statement.

In performing an audit in accordance with GAAS, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statement, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statement.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Library's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statement.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the Library's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

(Continued)

Other Information

Management is responsible for the other information included with the financial statement. The other information comprises the Schedule of Officials, Combining Schedules of Receipts, Disbursements, and Cash and Investment Balances – Regulatory Basis, Schedule of Payables and Receivables, Schedule of Leases and Debt, and State Reporting Information, but does not include the financial statement and our auditor's report thereon. Our opinion on the financial statement does not cover the other information, and we do not express an opinion or any form of assurance thereon.

In connection with our audit of the financial statement, our responsibility is to read the other information and consider whether a material inconsistency exists between the other information and the basic financial statement, or the other information otherwise appears to be materially misstated. If, based on the work performed, we conclude that an uncorrected material misstatement of the other information exists, we are required to describe it in our report.

Crowe LLP

Crowe LLP

Indianapolis, Indiana
September 6, 2023

JEFFERSONVILLE TOWNSHIP PUBLIC LIBRARY
STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CASH AND
INVESTMENT BALANCES - REGULATORY BASIS
As of December 31, 2022 and for the period of January 1, 2019 through December 31, 2022

<u>Fund</u>	<u>Cash and Investments 01-01-19</u>	<u>Receipts</u>	<u>Disbursements</u>	<u>Cash and Investments 12-31-19</u>	<u>Receipts</u>	<u>Disbursements</u>	<u>Cash and Investments 12-31-20</u>
Operating Fund	\$ 1,105,021	\$ 2,070,329	\$ 2,026,628	\$ 1,148,722	\$ 2,126,855	\$ 2,029,433	\$ 1,246,144
Rainy Day	512,744	70,502	73,362	509,884	2,060	74,185	437,759
Library Improvement Reserve	89,779	1,986	-	91,765	20,609	-	112,374
Community Foundation Grant	-	-	-	-	2,794	2,794	-
Construction Fund	1,746,271	66,099	1,450,083	362,287	2,285	277,842	86,730
Debt Payment	109,645	437,677	460,198	87,124	466,259	466,913	86,470
Clarksville Redevelopment Fund	64,020	58,353	122,373	-	-	-	-
Duke Energy Foundation	15,000	-	13,350	1,650	-	-	1,650
NEH Grant	-	-	-	-	1,200	-	1,200
Indiana Humanities Grant	-	-	-	-	1,000	1,000	-
LSTA CARES ACT Grant	-	-	-	-	1,400	1,400	-
Indiana Genealogy Grant	-	-	-	-	1,000	-	1,000
Petty Cash	500	-	-	500	-	-	500
Cash Change	750	-	450	300	-	-	300
Gift	86,076	15,409	22,842	78,643	7,854	9,515	76,982
Clark Co. Youth Coalition Grant	1,162	1,560	1,341	1,381	-	1,353	28
State Technology Grant Fund	809	4,790	5,599	-	5,750	5,750	-
Payroll	3,021	279,875	280,792	2,104	283,491	284,055	1,540
Totals	<u>\$ 3,734,798</u>	<u>\$ 3,006,580</u>	<u>\$ 4,457,018</u>	<u>\$ 2,284,360</u>	<u>\$ 2,922,557</u>	<u>\$ 3,154,240</u>	<u>\$ 2,052,677</u>

See accompanying notes to financial statement.

JEFFERSONVILLE TOWNSHIP PUBLIC LIBRARY
STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CASH AND
INVESTMENT BALANCES - REGULATORY BASIS
As of December 31, 2022 and for the period of January 1, 2019 through December 31, 2022

<u>Fund</u>	<u>Cash and Investments 01-01-21</u>	<u>Receipts</u>	<u>Disbursements</u>	<u>Cash and Investments 12-31-21</u>	<u>Receipts</u>	<u>Disbursements</u>	<u>Cash and Investments 12-31-22</u>
Operating Fund	\$ 1,246,144	\$ 2,164,393	\$ 2,179,596	\$ 1,230,941	\$ 2,203,366	\$ 2,320,080	\$ 1,114,227
Rainy Day	437,759	499	61,425	376,833	3,871	88,575	292,129
Construction Fund	86,730	30	86,760	-	-	-	-
Library Improvement Reserve	112,374	20,069	-	132,443	1,984	-	134,427
Debt Payment	86,470	481,117	468,763	98,824	456,947	475,363	80,408
Duke Energy Foundation	1,650	3,000	3,282	1,368	-	-	1,368
IHC-Oral History Grant	-	3,713	-	3,713	-	3,713	-
NEH Grant-Lift Every Voice	1,200	-	1,200	-	-	-	-
LSTA CARES ACT State Grant	-	2,000	2,000	-	-	-	-
Indiana Genealogy Grant	1,000	1,000	1,814	186	1,000	536	650
NEH Grant-Founding Era	-	800	800	-	-	-	-
NEH Grant-Discover Indiana	-	1,250	471	779	-	447	332
CFSI-Pocket Park Grant	-	80,000	-	80,000	81,000	111,000	50,000
Indiana Humanities Grant	-	750	750	-	-	-	-
Clark County CARES Grant	-	2,827	2,827	-	-	-	-
LSTA Grant-Pass It On	-	6,580	14,043	(7,463)	7,463	-	-
ECF Grant-USAC	-	-	4,000	(4,000)	4,000	-	-
Indiana Humanities Grant	-	-	-	-	750	600	150
State Energy Program Grant	-	-	-	-	25,251	58,975	(33,724)
APRA 2021 Grant	-	-	-	-	25,043	25,043	-
IHC-Advancing Racial Equity Collection	-	-	-	-	989	949	40
Petty Cash	500	-	-	500	-	-	500
Cash Change	300	-	-	300	-	-	300
Gift	76,982	20,305	15,451	81,836	13,060	24,426	70,470
Clark Co. Youth Coalition Grant	28	1,560	176	1,412	1,560	1,412	1,560
State Technology Grant Fund	-	9,431	9,431	-	10,084	10,084	-
Payroll	1,540	302,536	303,775	301	328,267	325,891	2,677
Totals	\$ 2,052,677	\$ 3,101,860	\$ 3,156,564	\$ 1,997,973	\$ 3,164,635	\$ 3,447,094	\$ 1,715,514

See accompanying notes to financial statement.

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Reporting Entity: The Library was established under the laws of the State of Indiana. The Library operates under an appointed governing board.

The accompanying financial statement presents the financial information for the Library.

Basis of Accounting: The financial statement is reported on a regulatory basis of accounting prescribed by the Indiana State Board of Accounts in accordance with state statute (IC 5-11-1-6), which is a comprehensive basis of accounting other than accounting principles generally accepted in the United States of America. The basis of accounting involves the reporting of only cash and investments and the changes therein resulting from cash inflows (receipts) and cash outflows (disbursements) reported in the period in which they occurred. The basis of accounting also requires presentation of certain information as Other Information.

The regulatory basis of accounting differs from accounting principles generally accepted in the United States of America (GAAP), in that receipts are recognized when received in cash, rather than when earned, and disbursements are recognized when paid, rather than when a liability is incurred. The regulatory basis also allows for all investments to be stated at cost, while GAAP requires fair value for qualifying investments.

Cash and Investments: Investments are stated at cost. Any changes in fair value of the investments are reported as receipts in the year of the sale of the investment.

Receipts: Receipts are presented in the aggregate on the face of the financial statement. The aggregate receipts include the following sources:

Taxes. Amounts received including one or more of the following: property taxes, certified shares (local option tax), property tax replacement credit (local option tax), county option income tax, wheel tax, innkeepers tax, food and beverage tax, county economic development income tax, boat and trailer excise tax, county adjusted gross income tax, and other taxes that are set by the Library.

Intergovernmental receipts. Amounts received from other governments in the form of operating grants, entitlements, or payments in lieu of taxes. Examples of this type of receipts include, but are not limited to: federal grants, state grants, cigarette tax distributions received from the state, motor vehicle highway distribution received from the state, local road and street distribution received from the state, financial institution tax received from the state, auto excise surtax received from the state, commercial vehicle excise tax received from the state, major moves distributions received from the state, and riverboat receipts received from the county.

Charges for services. Amounts received for services including, but not limited to, the following: planning commission charges, building department charges, copies of public records, copy machines charges, accident report copies, gun permit applications, 911 telephone services, recycling fees, dog pound fees, emergency medical service fees, park rental fees, swimming pool receipts, cable TV receipts, ordinance violations, fines and fees, bond forfeitures, court costs, and court receipts.

JEFFERSONVILLE TOWNSHIP PUBLIC LIBRARY
NOTES TO FINANCIAL STATEMENT
As of December 31, 2022 and for the period of January 1, 2019 through December 31, 2022

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Fines and forfeits. Amounts received from fines and penalties imposed for the commission of statutory offenses, violation of lawful administrative rules and regulations (fines), and for the neglect of official duty and monies derived from confiscating deposits held as performance guarantees (forfeitures).

Penalties. Amounts received from late payment fees.

Other receipts. Amounts received from various sources which can include, but are not limited to the following: net proceeds from borrowings; interfund loan activity; transfers authorized by statute, ordinance, resolution or court order; internal service receipts; and fiduciary receipts.

Disbursements: Disbursements are presented in the aggregate on the face of the financial statement. The aggregate disbursements include the following uses:

Personal services. Amounts disbursed for salaries, wages, and related employee benefits provided for all persons employed. In those Libraries where sick leave, vacation leave, overtime compensation, and other such benefits are appropriated separately, such payments would also be included.

Supplies. Amounts disbursed for articles and commodities that are entirely consumed and materially altered when used and/or show rapid depreciation after use for a short period of time. Examples of supplies include office supplies, operating supplies, and repair and maintenance supplies.

Other services and charges. Amounts disbursed for services including, but are not limited to: professional services, communication and transportation, printing and advertising, insurance, utility services, repairs and maintenance, and rental charges.

Debt service principal and interest. Amounts disbursed for fixed obligations resulting from financial transactions previously entered into by the Library. It includes all expenditures for the reduction of the principal and interest of the Library general obligation indebtedness.

Capital outlay. Amounts disbursed for land, infrastructure, buildings, improvements, and machinery and equipment having an appreciable and calculable period of usefulness.

Other disbursements. Amounts disbursed for various purposes including, but not limited to the following: interfund loan payments, loans made to other funds, internal service disbursements, lease agreements, and transfers out that are authorized by statute, ordinance, resolution, or court order.

Interfund Transfers: The Library may, from time to time, make transfers from one fund to another. These transfers, if any, are included as a part of the receipts and disbursements of the affected funds and as a part of total receipts and disbursements. The transfers are used for cash flow purposes as provided by various statutory provisions.

Fund Accounting: Separate funds are established, maintained, and reported by the Library. Each fund is used to account for amounts received from and used for specific sources and uses as determined by various regulations. Restrictions on some funds are set by statute while other funds are internally restricted by the Library. The amounts accounted for in a specific fund may only be available for use for certain, legally-restricted purposes. Additionally, some funds are used to account for assets held by the Library in a trustee capacity as an agent of individuals, private organizations, other funds, or other governmental units and, therefore, the funds cannot be used for any expenditures of the Library itself.

(Continued)

JEFFERSONVILLE TOWNSHIP PUBLIC LIBRARY
NOTES TO FINANCIAL STATEMENT

As of December 31, 2022 and for the period of January 1, 2019 through December 31, 2022

NOTE 2 - BUDGETS

The operating budget is initially prepared and approved at the local level. The fiscal officer of the Library submits a proposed operating budget to the governing board for the following calendar year. The budget is advertised as required by law. Prior to adopting the budget, the governing board conducts public hearings and obtains taxpayer comments. Prior to November 1, the governing board approves the budget for the next year. The budget for funds for which property taxes are levied or highway use taxes are received is subject to final approval by the Indiana Department of Local Government Finance.

NOTE 3 - PROPERTY TAXES

Property taxes levied are collected by the County Treasurer and are scheduled to be distributed to the Library in June and December; however, situations can arise which would delay the distributions. State statute (IC 6-1.1-17-16) requires the Indiana Department of Local Government Finance to establish property tax rates and levies by December 31 of the year preceding the budget year or January 15 of the budget year if the Library is issuing debt after December 1 or intends on filing a shortfall appeal. These rates were based upon the assessed valuations adjusted for various tax credits from the preceding year's lien date of January 1. Taxable property is assessed at 100 percent of the true tax value (determined in accordance with rules and regulations adopted by the Indiana Department of Local Government Finance). Taxes may be paid in two equal installments which normally become delinquent if not paid by May 10 and November 10, respectively.

NOTE 4 - DEPOSITS AND INVESTMENTS

Deposits, made in accordance with state statute (IC 5-13), with financial institutions in the State of Indiana, at year end, should be entirely insured by the Federal Depository Insurance Corporation or by the Indiana Public Deposit Insurance Fund (PDIF). This includes any deposit accounts issued or offered by a qualifying financial institution.

State statutes authorize the Library to invest in securities including, but not limited to, the following: federal government securities, repurchase agreements, and certain money market mutual funds. Certain other statutory restrictions apply to all investments made by local governmental units.

The Library holds an investment account within the TrustIndiana Local Government Investment Pool. The purpose of TrustIndiana is to allow local units of government (e.g. counties, municipalities, school corporations, townships, and other units of local government) as well as the State of Indiana to invest in a common pool of investment assets that preserves the principal of the public's funds, remains highly liquid, and maximizes return on investment. TrustIndiana was authorized by the Indiana General Assembly's passage of Indiana Code § 5-13-9-11.

NOTE 5 - RISK MANAGEMENT

The Library may be exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; job-related illnesses or injuries to employees; medical benefits to employees, retirees, and dependents; and natural disasters.

(Continued)

NOTE 5 - RISK MANAGEMENT (Continued)

These risks can be mitigated through the purchase of insurance, establishment of a self-insurance fund, and/or participation in a risk pool. The purchase of insurance transfers the risk to an independent third-party. The establishment of a self-insurance fund allows the Library to set aside money for claim settlements. The self-insurance fund would be included in the financial statement. The purpose of participation in a risk pool is to provide a medium for the funding and administration of the risks.

The Library has purchased insurance to address the risks described above.

NOTE 6 - PENSION PLAN

Public Employees' Retirement Fund

Plan Description

The Indiana Public Employees' Retirement Fund Defined Benefit Plan (PERF DB) is a cost-sharing multiple-employer defined benefit plan and provides retirement, disability, and survivor benefits to plan members. PERF DB is administered through the Indiana Public Retirement System (INPRS) Board in accordance with state statutes (IC 5-10.2 and IC 5-10.3) and administrative code (35 IAC 1.2), which govern most requirements of the system and give the Library authority to contribute to the plan.

The Public Employees' Hybrid Plan (PERF Hybrid) consists of two components: PERF DB, the employer-funded monthly defined benefit component, and the Public Employees' Hybrid Members Defined Contribution Account, the defined contribution component.

The Retirement Savings Plan for Public Employees (My Choice) is a multiple-employer defined contribution plan. It is administered through the INPRS Board in accordance with state statutes (IC 5-10.2 and IC 5-10.3) and administrative code (35 IAC 1.2), which govern most requirements of the system and give the Library authority to contribute to the plan.

New employees hired have a one-time election to join either the PERF Hybrid or the My Choice.

Financial Report

INPRS issues a publicly available financial report that includes financial statements and required supplementary information for the plan as a whole and for its participants. That report may be obtained by contacting:

Indiana Public Retirement System
One North Capitol, Suite 001
Indianapolis, IN 46204
Ph. (844) 464-6777

Contributions

Members' contributions are set by state statute at 3 percent of compensation for both the defined contribution component of PERF Hybrid and My Choice. The employer may elect to make the contribution on behalf of the member of the defined contribution component of PERF Hybrid and My Choice members may receive additional employer contribution in lieu of the PERF DB. Contributions to the PERF DB are determined by INPRS Board based on actuarial valuation.

(Continued)

JEFFERSONVILLE TOWNSHIP PUBLIC LIBRARY
NOTES TO FINANCIAL STATEMENT

As of December 31, 2022 and for the period of January 1, 2019 through December 31, 2022

NOTE 7 - CASH BALANCE DEFICITS

The financial statement contains some funds with deficits in cash. This is a result of certain funds being set up for reimbursable grants, but for which reimbursement as not yet received by December 31 2021, and 2022.

OTHER INFORMATION (Unaudited)

JEFFERSONVILLE TOWNSHIP PUBLIC LIBRARY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND CASH AND
 INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2019

	Operating Fund	Rainy Day	Library Improvement Reserve	Construction Fund	Debt Payment	Clarksville Redevelopment Fund	Duke Energy Foundation	Petty Cash	Cash Change	Gift	Clark Co. Youth Coalition Grant	State Technology Grant Fund	Payroll	Totals
Cash and investments - beginning	\$ 1,105,021	\$ 512,744	\$ 89,779	\$ 1,746,271	\$ 109,645	\$ 64,020	\$ 15,000	\$ 500	\$ 750	\$ 86,076	\$ 1,162	\$ 809	\$ 3,021	\$ 3,734,798
Receipts:														
Taxes	1,890,545	-	-	-	402,358	-	-	-	-	-	-	-	-	2,292,903
Intergovernmental receipts	137,136	-	-	-	34,901	-	-	-	-	-	-	-	-	172,037
Charges for services	427	-	-	-	-	-	-	-	-	-	-	-	-	427
Fines and forfeits	21,496	-	-	-	-	-	-	-	-	-	-	-	-	21,496
Other receipts	20,725	70,502	1,986	66,099	418	58,353	-	-	-	15,409	1,560	4,790	279,875	519,717
Total receipts	2,070,329	70,502	1,986	66,099	437,677	58,353	-	-	-	15,409	1,560	4,790	279,875	3,006,580
Disbursements:														
Personal services	1,372,971	-	-	-	-	-	-	-	-	2,020	-	-	-	1,374,991
Supplies	34,513	-	-	636	-	106	-	-	-	5,757	1,341	-	-	42,353
Other services and charges	484,328	-	-	38,077	-	-	-	-	-	766	-	5,599	-	528,770
Debt service - principal and interest	4,265	-	-	-	460,198	-	-	-	-	-	-	-	-	464,463
Capital outlay	130,551	73,362	-	1,411,370	-	18,189	13,350	-	-	14,299	-	-	-	1,661,121
Other disbursements	-	-	-	-	-	104,078	-	-	450	-	-	-	280,792	385,320
Total disbursements	2,026,628	73,362	-	1,450,083	460,198	122,373	13,350	-	450	22,842	1,341	5,599	280,792	4,457,018
Excess (deficiency) of receipts over disbursements	43,701	(2,860)	1,986	(1,383,984)	(22,521)	(64,020)	(13,350)	-	(450)	(7,433)	219	(809)	(917)	(1,450,438)
Cash and investments - ending	\$ 1,148,722	\$ 509,884	\$ 91,765	\$ 362,287	\$ 87,124	\$ -	\$ 1,650	\$ 500	\$ 300	\$ 78,643	\$ 1,381	\$ -	\$ 2,104	\$ 2,284,360

JEFFERSONVILLE TOWNSHIP PUBLIC LIBRARY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND CASH AND
 INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2020

	Operating Fund	Rainy Day	Library Improvement Reserve	Community Foundation Grant	Construction Fund	Debt Payment	Duke Energy Foundation	NEH Grant	Indiana Humanities Grant	LSTA CARES ACT Grant	Indiana Genealogy Grant	Petty Cash	Cash Change	Gift	Clark Co. Youth Coalition Grant	State Technology Grant Fund	Pavroll	Totals
Cash and investments - beginning	\$ 1,148,722	\$ 509,884	\$ 91,765	\$ -	\$ 362,287	\$ 87,124	\$ 1,650	\$ -	\$ -	\$ -	\$ -	\$ 500	\$ 300	\$ 78,643	\$ 1,381	\$ -	\$ 2,104	\$ 2,284,360
Receipts:																		
Taxes	1,956,966	-	-	-	-	429,772	-	-	-	1,400	-	-	-	-	-	-	-	2,388,138
Intergovernmental receipts	146,366	-	-	-	-	36,119	-	1,200	-	-	-	-	-	-	-	5,750	-	189,435
Charges for services	2,277	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	2,277
Fines and forfeits	3,764	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	3,764
Other receipts	17,482	2,060	20,609	2,794	2,285	368	-	-	1,000	-	1,000	-	-	7,854	-	-	283,491	338,943
Total receipts	2,126,855	2,060	20,609	2,794	2,285	466,259	-	1,200	1,000	1,400	1,000	-	-	7,854	-	5,750	283,491	2,922,557
Disbursements:																		
Personal services	1,405,981	-	-	-	-	-	-	-	-	-	-	-	-	1,625	-	-	-	1,407,606
Supplies	32,190	-	-	-	-	-	-	-	-	1,400	-	-	-	3,679	383	-	-	37,652
Other services and charges	437,114	74,185	-	-	8,196	400	-	-	-	-	-	-	-	359	-	5,750	-	526,004
Debt service - principal and interest	-	-	-	-	-	466,513	-	-	-	-	-	-	-	-	-	-	-	466,513
Capital outlay	134,148	-	-	2,794	269,646	-	-	-	1,000	-	-	-	-	3,852	970	-	-	412,410
Other disbursements	20,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	284,055	304,055
Total disbursements	2,029,433	74,185	-	2,794	277,842	466,913	-	-	1,000	1,400	-	-	-	9,515	1,353	5,750	284,055	3,154,240
Excess (deficiency) of receipts over disbursements	97,422	(72,125)	20,609	-	(275,557)	(654)	-	1,200	-	-	1,000	-	-	(1,661)	(1,353)	-	(564)	(231,683)
Cash and investments - ending	\$ 1,246,144	\$ 437,759	\$ 112,374	\$ -	\$ 86,730	\$ 86,470	\$ 1,650	\$ 1,200	\$ -	\$ -	\$ 1,000	\$ 500	\$ 300	\$ 76,982	\$ 28	\$ -	\$ 1,540	\$ 2,052,677

JEFFERSONVILLE TOWNSHIP PUBLIC LIBRARY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND CASH AND
 INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2021

	Operating Fund	Rainy Day	Construction Fund	Library Improvement Reserve	Debt Payment	Duke Energy Foundation	IHC-Oral History Grant	NEH Grant-Lift Every Voice	LSTA CARES ACT State Grant	Indiana Genealogy Grant	NEH Grant- Founding Era
Cash and investments - beginning	\$ 1,246,144	\$ 437,759	\$ 86,730	\$ 112,374	\$ 86,470	\$ 1,650	\$ -	\$ 1,200	\$ -	\$ 1,000	\$ -
Receipts:											
Taxes	1,437,254	-	-	-	444,482	-	-	-	-	-	-
Intergovernmental receipts	706,248	-	-	-	36,175	-	-	-	2,000	-	800
Charges for services	1,670	-	-	-	-	-	-	-	-	-	-
Fines and forfeits	4,758	-	-	-	-	-	-	-	-	-	-
Other receipts	14,463	499	30	20,069	460	3,000	3,713	-	-	1,000	-
Total receipts	2,164,393	499	30	20,069	481,117	3,000	3,713	-	2,000	1,000	800
Disbursements:											
Personal services	1,512,918	-	-	-	-	-	-	1,200	-	1,759	600
Supplies	36,184	-	-	-	-	1,662	-	-	-	-	100
Other services and charges	467,666	61,425	79,547	-	400	-	-	-	-	55	100
Debt service - principal and interest	-	-	-	-	468,363	-	-	-	-	-	-
Capital outlay	142,828	-	7,213	-	-	1,620	-	-	-	-	-
Other disbursements	20,000	-	-	-	-	-	-	-	2,000	-	-
Total disbursements	2,179,596	61,425	86,760	-	468,763	3,282	-	1,200	2,000	1,814	800
Excess (deficiency) of receipts over disbursements	(15,203)	(60,926)	(86,730)	20,069	12,354	(282)	3,713	(1,200)	-	(814)	-
Cash and investments - ending	\$ 1,230,941	\$ 376,833	\$ -	\$ 132,443	\$ 98,824	\$ 1,368	\$ 3,713	\$ -	\$ -	\$ 186	\$ -

(Continued)

JEFFERSONVILLE TOWNSHIP PUBLIC LIBRARY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND CASH AND
 INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2021

	NEH Grant- Discover Indiana	CFSI-Pocket Park Grant	Indiana Humanties Grant	Clark County CARES Grant	LSTA Grant-Pass It On	ECF Grant-USAC	Petty Cash	Cash Change	Gift	Clark Co. Youth Coalition Grant	State Technology Grant Fund	Payroll	Totals
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 500	\$ 300	\$ 76,982	\$ 28	\$ -	\$ 1,540	\$ 2,052,677
Receipts:													
Taxes	-	-	-	-	-	-	-	-	-	-	-	-	1,881,736
Intergovernmental receipts	1,250	-	-	2,827	-	-	-	-	-	-	9,431	-	758,731
Charges for services	-	-	-	-	-	-	-	-	-	-	-	-	1,670
Fines and forfeits	-	-	-	-	-	-	-	-	-	-	-	-	4,758
Other receipts	-	80,000	750	-	6,580	-	-	-	20,305	1,560	-	302,536	454,965
Total receipts	1,250	80,000	750	2,827	6,580	-	-	-	20,305	1,560	9,431	302,536	3,101,860
Disbursements:													
Personal services	101	-	650	-	-	-	-	-	685	-	-	-	1,517,913
Supplies	-	-	-	-	782	-	-	-	4,512	176	-	-	43,416
Other services and charges	370	-	100	-	1,440	-	-	-	1,232	-	9,431	-	621,766
Debt service - principal and interest	-	-	-	-	-	-	-	-	-	-	-	-	468,363
Capital outlay	-	-	-	-	5,241	4,000	-	-	2,442	-	-	-	163,344
Other disbursements	-	-	-	2,827	6,580	-	-	-	6,580	-	-	303,775	341,762
Total disbursements	471	-	750	2,827	14,043	4,000	-	-	15,451	176	9,431	303,775	3,156,564
Excess (deficiency) of receipts over disbursements	779	80,000	-	-	(7,463)	(4,000)	-	-	4,854	1,384	-	(1,239)	(54,704)
Cash and investments - ending	\$ 779	\$ 80,000	\$ -	\$ -	\$ (7,463)	\$ (4,000)	\$ 500	\$ 300	\$ 81,836	\$ 1,412	\$ -	\$ 301	\$ 1,997,973

JEFFERSONVILLE TOWNSHIP PUBLIC LIBRARY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND CASH AND
 INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2022

	Operating Fund	Rainy Day	Library Improvement Reserve	Debt Payment	Duke Energy Foundation	IHC-Oral History Grant	Indiana Genealogy Grant	NEH Grant- Discover Indiana	CFSI-Pocket Park Grant	LSTA Grant- Pass It On	ECF Grant- USAC
Cash and investments - beginning	\$ 1,230,941	\$ 376,833	\$ 132,443	\$ 98,824	\$ 1,368	\$ 3,713	\$ 186	\$ 779	\$ 80,000	\$ (7,463)	\$ (4,000)
Receipts:											
Taxes	1,383,684	-	-	424,559	-	-	-	-	-	-	-
Intergovernmental receipts	802,597	-	-	31,435	-	-	1,000	-	-	7,431	4,000
Charges for services	6,837	-	-	-	-	-	-	-	-	-	-
Fines and forfeits	4,586	-	-	-	-	-	-	-	-	-	-
Other receipts	5,662	3,871	1,984	953	-	-	-	-	81,000	32	-
Total receipts	2,203,366	3,871	1,984	456,947	-	-	1,000	-	81,000	7,463	4,000
Disbursements:											
Personal services	1,609,173	-	-	-	-	500	536	-	-	-	-
Supplies	46,757	-	-	-	-	-	-	300	160	-	-
Other services and charges	514,912	13,575	-	400	-	3,213	-	147	9,405	-	-
Debt service - principal and interest	-	-	-	474,963	-	-	-	-	-	-	-
Capital outlay	149,238	75,000	-	-	-	-	-	-	101,435	-	-
Other disbursements	-	-	-	-	-	-	-	-	-	-	-
Total disbursements	2,320,080	88,575	-	475,363	-	3,713	536	447	111,000	-	-
Excess (deficiency) of receipts over disbursements	(116,714)	(84,704)	1,984	(18,416)	-	(3,713)	464	(447)	(30,000)	7,463	4,000
Cash and investments - ending	\$ 1,114,227	\$ 292,129	\$ 134,427	\$ 80,408	\$ 1,368	\$ -	\$ 650	\$ 332	\$ 50,000	\$ -	\$ -

(Continued)

JEFFERSONVILLE TOWNSHIP PUBLIC LIBRARY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND CASH AND
 INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2022

	Indiana Humanities Grant	State Energy Program Grant	APRA 2021 Grant	IHC- Advancing Racial Equity Collection	Petty Cash	Cash Change	Gift	Clark Co. Youth Coalition Grant	State Technology Grant Fund	Payroll	Totals	Totals
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ -	\$ 500	\$ 300	\$ 81,836	\$ 1,412	\$ -	\$ 301	\$ 1,997,973	\$ 1,997,973
Receipts:												
Taxes	-	-	-	-	-	-	-	-	-	-	1,808,243	1,808,243
Intergovernmental receipts	750	-	25,043	989	-	-	-	-	10,084	-	883,329	883,329
Charges for services	-	-	-	-	-	-	-	-	-	-	6,837	6,837
Fines and forfeits	-	-	-	-	-	-	-	-	-	-	4,586	4,586
Other receipts	-	25,251	-	-	-	-	13,060	1,560	-	328,267	461,640	461,640
Total receipts	750	25,251	25,043	989	-	-	13,060	1,560	10,084	328,267	3,164,635	3,164,635
Disbursements:												
Personal services	500	-	-	-	-	-	1,985	-	-	-	1,612,694	1,612,694
Supplies	-	-	-	-	-	-	7,730	1,412	-	-	56,359	56,359
Other services and charges	100	-	-	-	-	-	2,582	-	10,084	-	554,418	554,418
Debt service - principal and interest	-	-	-	-	-	-	-	-	-	-	474,963	474,963
Capital outlay	-	58,975	25,043	949	-	-	12,129	-	-	-	422,769	422,769
Other disbursements	-	-	-	-	-	-	-	-	-	325,891	325,891	325,891
Total disbursements	600	58,975	25,043	949	-	-	24,426	1,412	10,084	325,891	3,447,094	3,447,094
Excess (deficiency) of receipts over disbursements	150	(33,724)	-	40	-	-	(11,366)	148	-	2,376	(282,459)	(282,459)
Cash and investments - ending	\$ 150	\$ (33,724)	\$ -	\$ 40	\$ 500	\$ 300	\$ 70,470	\$ 1,560	\$ -	\$ 2,677	\$ 1,715,514	\$ 1,715,514

JEFFERSONVILLE TOWNSHIP PUBLIC LIBRARY
SCHEDULE OF PAYABLES AND RECEIVABLES
December 31, 2022

<u>Government or Enterprise</u>	<u>Accounts Payable</u>	<u>Accounts Receivable</u>
Governmental activities	\$ 30,110	\$ -

JEFFERSONVILLE TOWNSHIP PUBLIC LIBRARY
 SCHEDULE OF LEASES AND DEBT
 December 31, 2022

<u>Lessor</u>	<u>Purpose</u>	<u>Annual Lease Payment</u>	<u>Lease Beginning Date</u>	<u>Lease Ending Date</u>
Governmental activities: Geo. Pfau's Sons & Co.	Leased Parking Lot	\$ <u>1</u>	7/10/2018	7/1/2023
Total of annual lease payments		\$ <u>1</u>		

<u>Description of Debt</u>		<u>Ending Principal Balance</u>	<u>Principal and Interest Due Within One Year</u>
<u>Type</u>	<u>Purpose</u>		
Governmental activities: General obligation bonds	Renovation Improvements and Construction of both Libraries	\$ <u>1,395,000</u>	\$ <u>445,000</u>
Totals		\$ <u>1,395,000</u>	\$ <u>445,000</u>

JEFFERSONVILLE TOWNSHIP PUBLIC LIBRARY
STATE REPORTING INFORMATION
January 1, 2019 – December 31, 2022

The reports presented herein were prepared in addition to another official report prepared for the Library as listed below:

Indiana State Board of Accounts Compliance Examination of Jeffersonville Township Public Library.

The above report contains the results of the compliance examination as required by the Indiana State Board of Accounts' *Accounting and Uniform Compliance Guidelines Manual For Libraries*.