

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

COMPLIANCE ENGAGEMENT REPORT

OF

JEFFERSON COUNTY PUBLIC LIBRARY

JEFFERSON COUNTY, INDIANA

January 1, 2019 to December 31, 2023



FILED

09/23/2024

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SCHEDULE OF OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Director	Judith Terpening	01-01-19 to 12-31-24
Treasurer	Joy Culp	01-01-19 to 12-31-24
President of the Library Board	Kelly Joyce	01-01-19 to 06-30-19
	Mary Kay Butler	07-01-19 to 06-30-20
	Sally Wurtz	07-01-20 to 06-30-21
	Kathy Rosenberg	07-01-21 to 06-30-22
	Kathy Crafton	07-01-22 to 06-30-23
	Robyn Ryle	07-01-23 to 06-30-24
	Terry Phillips	07-01-24 to 12-31-24



STATE OF INDIANA
AN EQUAL OPPORTUNITY EMPLOYER

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

As authorized under Indiana Code 5-11-1, we performed certain procedures to the accounting records and related documents of the Jefferson County Public Library (Library), for the period of January 1, 2019 to December 31, 2023. The objective of this engagement was to determine compliance with applicable Indiana laws, regulations, and uniform compliance guidelines (Guidelines) established by the Indiana State Board of Accounts pursuant to Indiana Code 5-11-1-24. The objective of this engagement is not to opine on compliance or financial activity of the Library as this engagement was not conducted in accordance with any standards established by an authoritative standard setting body, and, as such, we do not provide any opinions on compliance or financial activity.

Management is responsible for preparing and maintaining its accounting records and related documents in accordance with applicable Indiana laws, regulations, and Guidelines. Management's responsibility also includes, but is not limited to, complying with other applicable Indiana laws, regulations, and Guidelines concerning how it operates: authorized sources and uses of funds; what reports are required to be prepared and filed; and what depositories and investment types are allowable.

We fulfilled our responsibility as detailed in the first paragraph, using procedures that verified the appropriate accounting for and reporting of cash, receipts, and disbursements; and the appropriate sources and uses of funds in accordance with applicable Indiana laws, regulations, and Guidelines. Expanding the scope and nature of these procedures can and does occur in specific circumstances.

The Comments contained herein, if any, describe the identified reportable instances of noncompliance found during our engagement. Our procedures were not designed to identify all instances of noncompliance; therefore, noncompliance may exist that is unidentified. Any Official Response to the Comments incorporated within this report was not verified for accuracy.

The Schedule of Officials and Statements of Receipts, Disbursements, and Cash and Investment Balances - Regulatory Basis (Statements) are informational only. The Statements have not been subjected to any procedures designed to express an opinion or provide any assurance on them, and, accordingly, we do not express an opinion or provide any assurance on them.

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. Reports can be found on the Indiana State Board of Accounts' website: <http://www.in.gov/sboa/>, and the Library's Annual Financial Reports filed by management can be found on the Indiana Gateway for Government Units financial reporting system website: <http://www.gateway.ifionline.org>.

The contents of this report were communicated to Judith Terpening, Director; Joy Culp, Treasurer; and Terry Phillips, President of the Library Board, on August 28, 2024.



Beth Kelley, CPA, CFE
Deputy State Examiner

August 15, 2024

JEFFERSON COUNTY PUBLIC LIBRARY
COMMENTS

No reportable instances of noncompliance.

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STATEMENTS OF RECEIPTS, DISBURSEMENTS, AND CASH
AND INVESTMENT BALANCES - REGULATORY BASIS

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JEFFERSON COUNTY PUBLIC LIBRARY
 STATEMENT OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Years Ended December 31, 2019 and 2020

Fund	Cash and Investments			Cash and Investments			Cash and Investments
	01-01-19	Receipts	Disbursements	12-31-19	Receipts	Disbursements	12-31-20
Operating	\$ 1,051,457	\$ 1,424,497	\$ 1,229,207	\$ 1,246,747	\$ 1,470,006	\$ 1,211,478	\$ 1,505,275
Rainy Day Fund	434,000	-	-	434,000	-	-	434,000
FICA	-	-	-	-	36,702	36,702	-
Insurance	-	-	-	-	2,972	2,972	-
ROTH	-	-	-	-	4,030	4,030	-
Deferred Comp	-	-	-	-	11,750	11,750	-
Federal Tax	-	-	-	-	41,706	41,706	-
F.S.A.	-	-	-	-	2,577	2,577	-
County Tax	-	-	-	-	5,313	5,313	-
State Tax	-	-	-	-	18,566	18,566	-
Public Library Access Card	1	-	-	1	-	-	1
Withholdings	-	146,958	146,958	-	-	-	-
Sales Tax	95	16	93	18	-	16	2
Evergreen Indiana Fund	221	496	625	92	318	239	171
Mini CARES Grant Fund	-	-	-	-	1,400	1,213	187
Medicare	-	-	-	-	8,583	8,583	-
Tax Exempt	-	-	-	-	20,795	20,795	-
Hanover Cash Change	-	-	-	-	-	-	-
Petty Cash	75	-	-	75	-	-	75
Madison Cash Change	202	-	52	150	-	-	150
Hanover Gift Fund	4,542	-	-	4,542	9,446	599	13,389
State Technology Grant Fund	-	6,581	6,581	-	10,349	9,487	862
Gift Fund	19,121	10,055	8,293	20,883	7,021	6,467	21,437
Community Foundation Grant	8,057	3,750	-	11,807	5,425	1,240	15,992
Refund	15	-	-	15	-	-	15
Library Investments	50,000	-	-	50,000	-	50,000	-
Totals	\$ 1,567,786	\$ 1,592,353	\$ 1,391,809	\$ 1,768,330	\$ 1,656,959	\$ 1,433,733	\$ 1,991,556

JEFFERSON COUNTY PUBLIC LIBRARY
 STATEMENT OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Years Ended December 31, 2021 and 2022

Fund	Cash and Investments			Cash and Investments			Cash and Investments
	01-01-21	Receipts	Disbursements	12-31-21	Receipts	Disbursements	12-31-22
Operating	\$ 1,505,275	\$ 1,475,000	\$ 1,323,244	\$ 1,657,031	\$ 1,520,130	\$ 1,489,294	\$ 1,687,867
Rainy Day Fund	434,000	-	-	434,000	-	-	434,000
FICA	-	39,608	39,608	-	45,101	45,101	-
Insurance	-	2,370	2,370	-	2,248	2,248	-
ROTH	-	4,030	4,030	-	4,530	4,530	-
Deferred Comp	-	16,350	16,350	-	18,250	18,250	-
Federal Tax	-	42,314	42,314	-	48,872	48,872	-
F.S.A.	-	2,961	2,961	-	2,850	2,850	-
County Tax	-	5,673	5,673	-	6,485	6,485	-
State Tax	-	20,011	20,011	-	22,806	22,806	-
Public Library Access Card	1	65	66	-	-	-	-
Sales Tax	2	5	2	5	1	5	1
Evergreen Indiana Fund	171	174	310	35	295	203	127
Mini CARES Grant Fund	187	2,000	2,187	-	-	-	-
Medicare	-	9,263	9,263	-	10,548	10,548	-
Tax Exempt	-	23,868	23,868	-	18,498	18,498	-
Hanover Cash Change	75	-	-	75	-	-	75
LSTA Grant Fund	-	5,686	6,126	(440)	6,718	6,278	-
NEH Grant Fund	-	9,341	9,342	(1)	-	-	(1)
Petty Cash	75	-	-	75	-	-	75
Madison Cash Change	75	-	-	75	-	-	75
Hanover Gift Fund	13,389	-	4,450	8,939	100	-	9,039
State Technology Grant Fund	862	8,445	9,307	-	13,541	13,366	175
Gift Fund	21,438	12,040	9,791	23,687	3,099	1,434	25,352
Community Foundation Grant	15,992	4,075	-	20,067	4,667	-	24,734
Refund	15	-	-	15	-	-	15
Totals	<u>\$ 1,991,557</u>	<u>\$ 1,683,279</u>	<u>\$ 1,531,273</u>	<u>\$ 2,143,563</u>	<u>\$ 1,728,739</u>	<u>\$ 1,690,768</u>	<u>\$ 2,181,534</u>

JEFFERSON COUNTY PUBLIC LIBRARY
 STATEMENT OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2023

Fund	Cash and Investments 01-01-23	Receipts	Disbursements	Cash and Investments 12-31-23
Operating	\$ 1,687,868	\$ 1,588,653	\$ 1,625,047	\$ 1,651,474
Rainy Day Fund	434,000	-	-	434,000
FICA	-	49,426	49,426	-
Insurance	-	2,971	2,971	-
ROTH	-	6,254	6,254	-
Deferred Comp	-	21,109	21,109	-
Federal Tax	-	53,537	53,537	-
F.S.A.	-	3,050	3,050	-
County Tax	-	7,109	7,109	-
State Tax	-	24,369	24,369	-
Sales Tax	1	2	1	2
Evergreen Indiana Fund	127	583	644	66
Medicare	-	11,559	11,559	-
Tax Exempt	-	21,516	21,516	-
Hanover Cash Change	75	-	-	75
Petty Cash	75	-	-	75
Madison Cash Change	75	-	-	75
Hanover Gift Fund	9,039	100	38	9,101
Broadband Connectivity Grant Fund	175	8,837	8,529	483
Gift Fund	25,352	4,475	3,511	26,316
Community Foundation Grant	24,734	4,400	-	29,134
Refund	15	-	15	-
Totals	<u>\$ 2,181,536</u>	<u>\$ 1,807,950</u>	<u>\$ 1,838,685</u>	<u>\$ 2,150,801</u>