

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

COMPLIANCE ENGAGEMENT REPORT

OF

JASPER PUBLIC LIBRARY

DUBOIS COUNTY, INDIANA

January 1, 2019 to December 31, 2023



FILED
07/01/2024

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SCHEDULE OF OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Director	Christine Golden	01-01-19 to 12-31-24
Treasurer	Phil Tolbert Lisa Kincer	01-01-19 to 12-31-21 01-01-22 to 12-31-24
President of the Library Board	Pamela Catt	01-01-19 to 12-31-24



STATE OF INDIANA
AN EQUAL OPPORTUNITY EMPLOYER

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TO: THE OFFICIALS OF THE JASPER PUBLIC LIBRARY, DUBOIS COUNTY, INDIANA

As authorized under Indiana Code 5-11-1, we performed certain procedures to the accounting records and related documents of the Jasper 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 Lisa Kincer, Treasurer; Christine Golden, Director; and Angie Schitter, Business Manager, on June 24, 2024.



Beth Kelley, CPA, CFE
Deputy State Examiner

May 20, 2024

JASPER PUBLIC LIBRARY
COMMENTS

There were no reportable instances of noncompliance.

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

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JASPER 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	
Operating Fund	\$ 414,672	\$ 1,191,839	\$ 1,114,704	\$ 491,807	\$ 1,192,684	\$ 1,172,406	\$ 512,085
Rainy Day Fund	478,315	8,550	41,464	445,401	50,568	40,000	455,969
Levy Excess	2,481	560	2,481	560	-	-	560
Construction Fund	551,304	1,053	551,256	1,101	1	1,102	-
Library Improvement Reserve	280,844	14,665	50,000	245,509	15,834	12,126	249,217
Eagle Scout StoryWalk Gift Fund	-	-	-	-	6,920	-	6,920
PLAC Fund	-	-	-	-	65	65	-
Miscellaneous Interfund	-	1,198	1,198	-	652	1,520	(868)
JasperLEADs Gift Fund	876,260	546,957	1,206,115	217,102	104,217	319,738	1,581
Give Where You Live Gift Fund	16,341	-	6,316	10,025	-	1,152	8,873
Debt Service	18,779	570,457	565,550	23,686	-	23,686	-
COVID Cares Act - IFA County	-	-	-	-	19,904	19,904	-
COVID Cares Act - LSTA	-	-	-	-	1,400	1,400	-
Lease - Jasper City/Library LLC	-	-	-	-	676,170	581,813	94,357
Mobile Makerspace Gift Fund	-	-	-	-	112,879	99,879	13,000
State Tech Grant	98	19,776	17,716	2,158	14,832	14,832	2,158
Gift Fund	29,482	26,847	8,711	47,618	23,056	12,179	58,495
Payroll & Withholdings	43	143,455	143,456	42	163,804	163,747	99
Totals	<u>\$ 2,668,619</u>	<u>\$ 2,525,357</u>	<u>\$ 3,708,967</u>	<u>\$ 1,485,009</u>	<u>\$ 2,382,986</u>	<u>\$ 2,465,549</u>	<u>\$ 1,402,446</u>

JASPER 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	
Operating Fund	\$ 512,085	\$ 1,460,702	\$ 1,167,393	\$ 805,394	\$ 1,318,617	\$ 1,278,391	\$ 845,620
Rainy Day Fund	455,969	7,605	-	463,574	3,042	-	466,616
Levy Excess	560	-	560	-	-	-	-
Library Improvement Reserve	249,217	89,387	61,486	277,118	18,760	-	295,878
Eagle Scout StoryWalk Gift Fund	6,920	745	5,906	1,759	-	1,759	-
PLAC Fund	-	130	65	65	130	130	65
Miscellaneous Interfund	(868)	103,943	103,075	-	80,009	80,009	-
JasperLEADs Gift Fund	1,581	-	1,581	-	-	-	-
Give Where You Live Gift Fund	8,873	-	2,206	6,667	-	6,667	-
COVID Cares Act - LSTA	-	2,000	2,000	-	-	-	-
Lease - Jasper City/Library LLC	94,357	575,764	573,000	97,121	568,934	573,000	93,055
LSTA Grant - Digitization	-	2,440	2,440	-	-	-	-
Mobile Makerspace Gift Fund	13,000	20,116	27,593	5,523	-	5,523	-
LSTA ARPA Grant	-	-	-	-	17,137	17,137	-
FEMA COVID Reimbursement Grant	-	-	-	-	3,804	3,804	-
Broadband Connectivity Grant	2,158	14,279	16,437	-	16,301	16,301	-
Gift Fund	58,495	180,739	20,561	218,673	67,192	57,034	228,831
Payroll & Withholdings	99	165,039	165,009	129	179,426	179,444	111
Totals	<u>\$ 1,402,446</u>	<u>\$ 2,622,889</u>	<u>\$ 2,149,312</u>	<u>\$ 1,876,023</u>	<u>\$ 2,273,352</u>	<u>\$ 2,219,199</u>	<u>\$ 1,930,176</u>

JASPER 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 Fund	\$ 845,620	\$ 1,492,083	\$ 1,387,051	\$ 950,652
Rainy Day Fund	466,616	53,042	15,862	503,796
Library Improvement Reserve	295,878	760	-	296,638
PLAC Fund	65	130	195	-
Miscellaneous Interfund	-	95,080	95,080	-
Lease - Jasper City/Library LLC	93,055	580,205	569,000	104,260
Broadband Connectivity Grant	-	15,954	15,954	-
Gift Fund	228,831	36,061	60,231	204,661
Payroll & Withholdings	111	192,250	192,250	111
Totals	<u>\$ 1,930,176</u>	<u>\$ 2,465,565</u>	<u>\$ 2,335,623</u>	<u>\$ 2,060,118</u>