

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

COMPLIANCE ENGAGEMENT REPORT

OF

SCOTT COUNTY PUBLIC LIBRARY

SCOTT COUNTY, INDIANA

January 1, 2019 to December 31, 2023



**FILED**

04/19/2024



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SCHEDULE OF OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Director	Darlene Hall	01-01-19 to 12-31-24
Treasurer	Mary Beth Comer Carol Deaton	01-01-19 to 12-31-22 01-01-23 to 01-31-24
President of the Library Board	Robert Anderson	01-01-19 to 12-31-24



**STATE OF INDIANA**  
AN EQUAL OPPORTUNITY EMPLOYER

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

As authorized under Indiana Code 5-11-1, we performed certain procedures to the accounting records and related documents of the Scott 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 Darlene Hall, Director, and Robert Anderson, President of the Library Board, on April 16, 2024.



Beth Kelley, CPA, CFE  
Deputy State Examiner

March 26, 2024

SCOTT 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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SCOTT 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 01-01-19	Receipts	Disbursements	Cash and Investments 12-31-19	Receipts	Disbursements	Cash and Investments 12-31-20
Operating Fund	\$ 1,196,149	\$ 896,503	\$ 855,905	\$ 1,236,747	\$ 930,359	\$ 921,474	\$ 1,245,632
Evergreen	-	318	318	-	912	323	589
Rainy Day	76,924	-	-	76,924	93,373	-	170,297
Library Improvement Reserve Fund	70,178	-	-	70,178	-	-	70,178
Children's Toy Project	218	-	-	218	-	-	218
Gift	46,465	1,989	2,027	46,427	276	1,409	45,294
J. Baker Hardy Trust	7,695	797	-	8,492	829	-	9,321
Marian E. Middleton Trust	42,388	9,474	-	51,862	5,550	-	57,412
Martha Fleenor Trust CD	42,124	-	-	42,124	-	-	42,124
Martha Fleenor Trust	19,936	-	-	19,936	-	-	19,936
Main Library Building Fund	170,083	-	-	170,083	-	-	170,083
Payroll Withholdings	-	88,977	86,631	2,346	79,138	77,488	3,996
Totals	<u>\$ 1,672,160</u>	<u>\$ 998,058</u>	<u>\$ 944,881</u>	<u>\$ 1,725,337</u>	<u>\$ 1,110,437</u>	<u>\$ 1,000,694</u>	<u>\$ 1,835,080</u>

SCOTT 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 01-01-21	Receipts	Disbursements	Cash and Investments 12-31-21	Receipts	Disbursements	Cash and Investments 12-31-22
Operating Fund	\$ 1,245,632	\$ 1,395,103	\$ 1,199,632	\$ 1,441,103	\$ 1,008,229	\$ 767,492	\$ 1,681,840
Evergreen	589	564	122	1,031	142	1,173	-
Rainy Day	170,297	97,000	-	267,297	80,937	-	348,234
Library Improvement Reserve Fund	70,178	-	-	70,178	-	-	70,178
Children's Toy Project	218	-	218	-	-	-	-
Gift	45,294	1,151	284	46,161	242	463	45,940
J. Baker Hardy Trust	9,321	855	-	10,176	882	-	11,058
Marian E. Middleton Trust	57,412	5,569	-	62,981	5,787	-	68,768
Martha Fleenor Trust CD	42,124	-	-	42,124	-	-	42,124
Martha Fleenor Trust	19,936	-	-	19,936	-	-	19,936
Main Library Building Fund	170,083	-	-	170,083	-	-	170,083
Payroll Withholdings	3,996	74,046	74,017	4,025	70,236	73,451	810
Totals	<u>\$ 1,835,080</u>	<u>\$ 1,574,288</u>	<u>\$ 1,274,273</u>	<u>\$ 2,135,095</u>	<u>\$ 1,166,455</u>	<u>\$ 842,579</u>	<u>\$ 2,458,971</u>

SCOTT 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 Fund	\$ 1,681,840	\$ 1,155,393	\$ 1,391,242	\$ 1,445,991
Evergreen	-	278	273	5
Rainy Day	348,234	106,229	-	454,463
Library Improvement Reserve Fund	70,178	-	-	70,178
Gift	45,940	1,011	2,411	44,540
J. Baker Hardy Trust	11,058	914	-	11,972
Marian E. Middleton Trust	68,768	5,545	-	74,313
Martha Fleenor Trust CD	42,124	-	-	42,124
Martha Fleenor Trust	19,936	-	-	19,936
Main Library Building Fund	170,083	-	-	170,083
Payroll Withholdings	810	82,808	80,767	2,851
Totals	<u>\$ 2,458,971</u>	<u>\$ 1,352,178</u>	<u>\$ 1,474,693</u>	<u>\$ 2,336,456</u>