

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

**Paul D. Joyce, CPA
State Examiner**

COMPLIANCE ENGAGEMENT REPORT

OF

JACKSON COUNTY PUBLIC LIBRARY

JACKSON COUNTY, INDIANA

January 1, 2021 to December 31, 2024



FILED

04/24/2025

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SCHEDULE OF OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Director	Julia Aker	01-01-21 to 12-31-25
Treasurer	Mary Reed	01-01-21 to 12-31-25
President of the Library Board	Dan Davis	01-01-21 to 12-31-25



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INDIANA STATE BOARD OF ACCOUNTS

302 WEST WASHINGTON STREET
ROOM E418
INDIANAPOLIS, INDIANA 46204-2769
Telephone: (317) 232-2513
Fax: (317) 232-4711
www.in.gov/sboa

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

As authorized under Indiana Code 5-11-1, we performed certain procedures to the accounting records and related documents of the Jackson County Public Library, for the period of January 1, 2021 to December 31, 2024. 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 Mary Reed, Treasurer; Julia Aker, Director; Rhonda Fitzwater, Administrative Assistant; and Dan Davis, President of the Library Board, on April 14, 2025.



Beth Kelley, CPA, CFE
Deputy State Examiner

April 2, 2025

JACKSON COUNTY PUBLIC LIBRARY
COMMENTS

No reportable instances of noncompliance.



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

JACKSON 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	\$ 983,253	\$ 2,367,738	\$ 2,139,931	\$ 1,211,060	\$ 2,514,665	\$ 2,162,966	\$ 1,562,759
Sales Tax Fund	78	-	73	5	2	-	7
Library Improvement Reserve	125,003	37	-	125,040	50	-	125,090
Garnishment	-	200	200	-	1,300	1,300	-
Public Library Access Card	-	65	65	-	130	130	-
Pass Through	156	392	421	127	724	521	330
Depository Control Fund	-	812,859	812,859	-	891,932	891,932	-
PERF	-	5,494	5,494	-	6,488	6,488	-
CARES Act 1	-	1,391	1,391	-	-	-	-
CARES Act 2	-	2,000	2,000	-	-	-	-
ARPA	-	-	26,049	(26,049)	26,049	-	-
Gift	67,165	22,031	15,463	73,733	12,573	21,873	64,433
Building	1,736	1,250	-	2,986	325	-	3,311
State Technology Fund Grant	231	5,694	5,925	-	6,088	4,741	1,347
Rainy Day	234,021	-	-	234,021	-	-	234,021
Deferred Comp	-	6,810	6,810	-	5,110	5,110	-
Federal Tax	-	89,497	89,497	-	106,263	106,263	-
State Tax	-	34,148	34,148	-	36,511	33,495	3,016
County Tax	-	21,444	21,444	-	23,194	21,274	1,920
Section 125	1,161	17,973	17,181	1,953	17,194	17,662	1,485
United Way	-	6,496	6,496	-	4,762	4,762	-
Medicare	-	15,402	15,402	-	16,924	16,924	-
Flex Spending	-	9,364	9,364	-	5,912	5,912	-
Aflac	288	5,234	5,145	377	2,811	2,852	336
Fica	-	65,678	65,678	-	72,367	72,367	-
Totals	\$ 1,413,092	\$ 3,491,197	\$ 3,281,036	\$ 1,623,253	\$ 3,751,374	\$ 3,376,572	\$ 1,998,055

JACKSON COUNTY PUBLIC LIBRARY
 STATEMENT OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Years Ended December 31, 2023 and 2024

Fund	Cash and Investments 01-01-23	Receipts	Disbursements	Cash and Investments 12-31-23	Receipts	Disbursements	Cash and Investments 12-31-24
Operating	\$ 1,562,759	\$ 2,563,601	\$ 2,383,174	\$ 1,743,186	\$ 2,775,282	\$ 2,501,255	\$ 2,017,213
Sales Tax Fund	7	1	-	8	1	-	9
Library Improvement Reserve	125,090	260	1,796	123,554	125,053	123,759	124,848
Garnishment	-	200	200	-	-	-	-
Public Library Access Card	-	65	65	-	65	65	-
Pass Through	330	773	1,009	94	442	478	58
Depository Control Fund	-	971,759	971,759	-	1,033,756	1,033,756	-
PERF	-	6,529	6,529	-	5,575	5,575	-
Gift	64,433	14,108	12,784	65,757	38,368	34,596	69,529
Building	3,311	500	-	3,811	3,605	-	7,416
State Technology Fund Grant	1,347	5,958	5,815	1,490	2,419	3,908	1
Rainy Day	234,021	-	-	234,021	-	-	234,021
Deferred Comp	-	3,810	3,810	-	3,444	3,444	-
Federal Tax	-	111,674	111,861	(187)	111,801	111,614	-
State Tax	3,016	38,373	38,515	2,874	38,248	38,212	2,910
County Tax	1,920	24,946	25,001	1,865	25,471	25,384	1,952
Section 125	1,485	17,167	18,652	-	18,341	18,341	-
Nonprofit Donations	-	5,354	5,354	-	4,841	4,841	-
Medicare	-	18,278	18,291	(13)	18,629	18,616	-
Flex Spending	-	5,435	5,435	-	5,210	5,210	-
Aflac	336	1,781	1,730	387	740	740	387
Fica	-	78,156	78,212	(56)	79,653	79,597	-
Totals	<u>\$ 1,998,055</u>	<u>\$ 3,868,728</u>	<u>\$ 3,689,992</u>	<u>\$ 2,176,791</u>	<u>\$ 4,290,944</u>	<u>\$ 4,009,391</u>	<u>\$ 2,458,344</u>