

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

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

COMPLIANCE ENGAGEMENT REPORT

OF

VERNON TOWNSHIP PUBLIC LIBRARY

HANCOCK COUNTY, INDIANA

January 1, 2021 to December 31, 2024



FILED

05/13/2025

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SCHEDULE OF OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Director	(Vacant)	01-01-21 to 01-10-21
	Melissa Loiselle	01-11-21 to 10-18-23
	(Vacant)	10-19-23 to 01-01-24
	Ashtan Bennett	01-02-24 to 12-31-25
Treasurer	Gale Ann Jacobi	01-01-21 to 12-31-21
	Catherine B. Witsman	01-01-22 to 12-31-25
President of the Library Board	Ashley Jenkins	01-01-21 to 12-31-21
	Julie A. Wilson	01-01-22 to 12-31-25



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INDIANA STATE BOARD OF ACCOUNTS

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TO: THE OFFICIALS OF THE VERNON TOWNSHIP PUBLIC LIBRARY, HANCOCK COUNTY, INDIANA

As authorized under Indiana Code 5-11-1, we performed certain procedures to the accounting records and related documents of the Vernon Township Public Library (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>.

Beth Kelley, CPA, CFE
Deputy State Examiner

May 1, 2025

VERNON TOWNSHIP PUBLIC LIBRARY
COMMENTS

No reportable instances of noncompliance.

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

VERNON TOWNSHIP 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	\$ 314,664	\$ 438,687	\$ 382,290	\$ 371,061	\$ 450,882	\$ 457,169	\$ 364,774
Cares Act Grants GRANT FUND 2020	237	-	96	141	-	77	64
Rainy Day Fund	124,430	-	-	124,430	-	28,726	95,704
STATE TECHNOLOGY FUND GRANT FUND	480	584	982	82	780	862	-
Library Improvement Reserve	11,767	-	-	11,767	-	-	11,767
EVERGREEN	-	187	32	155	107	-	262
Medicare	-	3,007	3,007	-	3,539	3,539	-
Plac Fund	-	260	195	65	455	325	195
HCCF GRANT FUND 2022	-	-	-	-	5,000	-	5,000
LSTA CARES ACT 2021 GRANT FUND	-	3,384	2,139	1,245	-	128	1,117
LSTA TECHNOLOGY GRANT 2021	-	4,500	4,500	-	3,500	3,500	-
RYAN HOMES DONATION	-	-	-	-	1,500	371	1,129
NINESTAR GRANT-OPERATION ROUND UP GRANT	-	5,000	4,344	656	-	656	-
HCCF GRANT FUND	-	4,000	3,195	805	-	716	89
LSTA INDIANA MEMORY DIGITIZATION GRANT 2021	-	5,025	3,994	1,031	812	2,634	(791)
ARP GRANT 202	-	-	18,148	(18,148)	20,856	2,664	44
Petty Cash	100	-	-	100	-	-	100
Cash Change	50	-	-	50	-	-	50
Endowment Fund Distribution	8,909	4,254	4,318	8,845	4,540	9,665	3,720
Memorial & Gift	318	809	727	400	5,420	90	5,730
Federal Withholding Tax	-	11,235	11,235	-	16,075	16,075	-
State Withholding Tax	-	7,873	7,873	-	9,147	9,147	-
County Withholding Tax	-	3,275	3,275	-	3,765	3,765	-
Fica	-	12,856	12,856	-	15,132	15,132	-
Totals	<u>\$ 460,955</u>	<u>\$ 504,936</u>	<u>\$ 463,206</u>	<u>\$ 502,685</u>	<u>\$ 541,510</u>	<u>\$ 555,241</u>	<u>\$ 488,954</u>

VERNON TOWNSHIP 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			Cash and Investments			Cash and Investments
	01-01-23	Receipts	Disbursements	12-31-23	Receipts	Disbursements	12-31-24
Operating	\$ 364,774	\$ 497,748	\$ 438,092	\$ 424,430	\$ 683,917	\$ 592,948	\$ 515,399
Cares Act Grants GRANT FUND 2020	64	-	-	64	-	-	64
Rainy Day Fund	95,704	-	12,438	83,266	83,266	124,284	42,248
STATE TECHNOLOGY FUND GRANT FUND	-	973	973	-	1,061	1,061	-
Library Improvement Reserve	11,767	-	-	11,767	-	-	11,767
Summer Reading Donations	-	4,050	3,569	481	500	895	86
EVERGREEN	262	380	-	642	-	-	642
Medicare	-	3,659	3,659	-	3,696	3,696	-
Plac Fund	195	325	455	65	845	845	65
HCCF GRANT FUND 2022	5,000	-	5,000	-	-	-	-
LSTA CARES ACT 2021 GRANT FUND	1,117	-	-	1,117	-	-	1,117
RYAN HOMES DONATION	1,129	-	-	1,129	-	-	1,129
HCCF GRANT FUND	89	-	-	89	-	-	89
LSTA INDIANA MEMORY DIGITIZATION GRANT 2021	(791)	-	-	(791)	791	-	-
ARP GRANT 202	44	-	-	44	-	-	44
CFOHC GRANT FUND 2023 HCCF	-	5,400	1,875	3,525	-	3,525	-
GRANT-INDIANA HUMANITIES	-	-	-	-	998	947	51
GRANT-DOLLAR GENERAL LITERACY FOUNDATION	-	-	-	-	3,000	2,713	287
IN ARTS COMMISSION	-	-	-	-	5,000	5,000	-
3 RIVERS (2024 SPONSORSHIP)	-	-	-	-	3,000	-	3,000
FRIENDS OF THE LIBRARY	-	-	-	-	500	-	500
Petty Cash	100	-	-	100	-	-	100
Cash Change	50	-	-	50	-	-	50
Endowment Fund Distribution	3,720	4,880	7,835	765	5,070	3,798	2,037
Memorial & Gift	5,730	6,099	3,172	8,657	6,177	3,422	11,412
Federal Withholding Tax	-	23,521	23,521	-	22,342	22,342	-
State Withholding Tax	-	8,977	8,977	-	9,024	9,024	-
County Withholding Tax	-	3,850	3,850	-	4,225	4,225	-
Fica	-	15,647	15,647	-	15,804	15,804	-
Totals	<u>\$ 488,954</u>	<u>\$ 575,509</u>	<u>\$ 529,063</u>	<u>\$ 535,400</u>	<u>\$ 849,216</u>	<u>\$ 794,529</u>	<u>\$ 590,087</u>

VERNON TOWNSHIP PUBLIC LIBRARY
EXIT CONFERENCE

The contents of this report were communicated to Catherine B. Witsman, Treasurer; Gale Ann Jacobi, Business Manager; and Ashtan Bennett, Director, on May 7, 2025.