



**STATE OF INDIANA**  
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B47464

STATE BOARD OF ACCOUNTS  
302 WEST WASHINGTON STREET  
ROOM E418  
INDIANAPOLIS, INDIANA 46204-2769

Telephone: (317) 232-2513  
Fax: (317) 232-4711  
Web Site: [www.in.gov/sboa](http://www.in.gov/sboa)

December 30, 2016

TO: THE OFFICIALS OF THE RUSHVILLE PUBLIC LIBRARY, RUSH COUNTY, INDIANA

As authorized under Indiana Code 5-11-1, we performed certain procedures to the accounting records and related documents of the Rushville Public Library (Library), for the period of January 1, 2011 to December 31, 2015, to determine compliance with applicable Indiana laws and uniform compliance guidelines established by the Indiana State Board of Accounts.

Our procedures were designed solely to satisfy the requirements of Indiana Code 5-11-1. Because our procedures were not designed to opine on the Library's financial statements, we did not follow auditing standards generally accepted in the United States of America. Accordingly, we do not express an opinion on any basic financial statement of the Library.

Management is responsible for preparing and maintaining its accounting records and related documents, as well as compliance with applicable state laws and uniform compliance guidelines established by the Indiana State Board of Accounts.

The Annual Financial Reports filed by the Library can be found on the Gateway website: <https://gateway.ifionline.org/>.

The Comments contained herein describe the identified reportable instances of noncompliance found as a result of the procedures we performed. Our procedures were not designed to identify all instances of noncompliance; therefore, noncompliance may exist that is unidentified.

***Unresolved Comments from Prior Report***

- *Depository reconciliations of the fund balances to the bank account balances were conducted during 2011, 2012, 2013, 2014, and 2015; however, the monthly reconciliations contained errors. The reconciliations contained unidentified variances that were not the same from month to month which allowed errors to go undetected and uncorrected. Outstanding checklists were incorrect and deposits in transit were not included in the reconciliations. As of December 31, 2015, the bank account reconciliation identified a cash short in the amount of \$393.91.*
- *There were a considerable number of posting errors during 2011, 2012, 2013, 2014, and 2015. Errors included deposits not receipted, deposits posted twice, checks and payments posted for incorrect amounts, and transfers recorded incorrectly.*
- *The Annual Financial Reports (AFR) filed for 2011, 2012, 2013, 2014, and 2015 contained a number of errors and did not match the records of the Library. These errors have been corrected in the AFR filed online on the Gateway website. Differences between the AFR and ledger were as follows:*

Years	Fund	Category	Amount per AFR	Amount per Corrected Ledger	Difference
2011	100Th Anniversary	Beginning Balance	\$ 58.00	\$ -	\$ 58.00
2011	Children's Programming	Beginning Balance	541.00	1,151.61	(610.61)
2011	Adult Programming	Beginning Balance	55.00	-	55.00
2011	Book Payments	Beginning Balance	272.00	-	272.00
2011	Kinder-Cardin	Beginning Balance	50.00	-	50.00
2011	Storytime	Beginning Balance	448.00	-	448.00
2011	Excess Levy Funds	Beginning Balance	741.00	-	741.00
2011	Genealogy	Beginning Balance	1,862.00	-	1,862.00
2011	Miscellaneous	Beginning Balance	-	2,911.32	(2,911.32)
2011	Furniture Donations	Receipts	100.00	-	100.00
2011	Book Payments	Receipts	262.00	-	262.00
2011	Insurance Reimbursement	Receipts	60.00	-	60.00
2011	Sales Tax	Receipts	89.00	-	89.00
2011	Plac Card	Receipts	300.00	-	300.00
2011	General Donation	Receipts	60.00	-	60.00
2011	General Reimbursements	Receipts	7,043.00	-	7,043.00
2011	RCCF Grant	Receipts	1,698.00	-	1,698.00
2011	Miscellaneous	Receipts	-	9,655.54	(9,655.54)
2011	100Th Anniversary	Disbursements	58.00	-	58.00
2011	Children's Programming	Disbursements	179.00	417.23	(238.23)
2011	Adult Programming	Disbursements	67.00	-	67.00
2011	Book Payments	Disbursements	378.00	-	378.00
2011	Kinder-Cardin	Disbursements	50.00	-	50.00
2011	Plac Card	Disbursements	250.00	-	250.00
2011	Storytime	Disbursements	63.00	-	63.00
2011	Genealogy	Disbursements	736.00	-	736.00
2011	General Donation	Disbursements	52.50	-	52.50
2011	General Reimbursements	Disbursements	6,990.00	-	6,990.00
2011	RCCF Grant	Disbursements	1,698.00	-	1,698.00
2011	Miscellaneous	Disbursements	-	10,138.05	(10,138.05)
2011/2012	Furniture Donations	Ending Balance/BeginningBalance	100.00	-	100.00
2011/2012	Children's Programming	Ending Balance/BeginningBalance	545.00	929.68	(384.68)
2011/2012	Book Payments	Ending Balance/BeginningBalance	156.00	-	156.00
2011/2012	Insurance Reimbursement	Ending Balance/BeginningBalance	61.00	-	61.00
2011/2012	Sales Tax	Ending Balance/BeginningBalance	89.00	-	89.00
2011/2012	Plac Card	Ending Balance/BeginningBalance	50.00	-	50.00
2011/2012	Storytime	Ending Balance/BeginningBalance	385.00	-	385.00
2011/2012	Excess Levy Funds	Ending Balance/BeginningBalance	741.00	-	741.00
2011/2012	Genealogy	Ending Balance/BeginningBalance	1,170.00	-	1,170.00
2011/2012	General Reimbursements	Ending Balance/BeginningBalance	53.00	-	53.00
2011/2012	Miscellaneous	Ending Balance/BeginningBalance	-	2,428.81	(2,428.81)
2012	Furniture Donations	Receipts	100.00	-	100.00
2012	Book Payments	Receipts	190.00	-	190.00
2012	Insurance Reimbursement	Receipts	150.00	-	150.00
2012	Sales Tax	Receipts	61.00	-	61.00
2012	Plac Card	Receipts	100.00	-	100.00
2012	Genealogy	Receipts	777.00	-	777.00
2012	General Donation	Receipts	1,024.00	-	1,024.00
2012	General Reimbursements	Receipts	51.00	-	51.00
2012	Miscellaneous	Receipts	-	19,724.39	(19,724.39)
2012	Misc Sold Payments	Receipts	450.00	-	450.00
2012	Local Grants	Receipts	2,985.00	-	2,985.00
2012	Frances Jobe Estate	Receipts	13,836.00	-	13,836.00
2012	Furniture Donations	Disbursements	100.00	-	100.00
2012	Children's Programming	Disbursements	324.00	609.61	(285.61)
2012	Book Payments	Disbursements	345.00	-	345.00
2012	Insurance Reimbursement	Disbursements	100.00	-	100.00
2012	Sales Tax	Disbursements	89.00	-	89.00
2012	Plac Card	Disbursements	150.00	-	150.00
2012	Storytime	Disbursements	286.00	-	286.00
2012	Genealogy	Disbursements	756.00	-	756.00
2012	General Donation	Disbursements	960.00	-	960.00
2012	General Reimbursements	Disbursements	104.00	-	104.00
2012	Miscellaneous	Disbursements	-	19,426.87	(19,426.87)
2012	Local Grants	Disbursements	2,985.00	-	2,985.00
2012	Frances Jobe Estate	Disbursements	13,836.00	-	13,836.00
2012/2013	100Th Anniversary	Ending Balance/BeginningBalance	100.00	-	100.00
2012/2013	Children's Programming	Ending Balance/BeginningBalance	221.00	320.07	(99.07)
2012/2013	Insurance Reimbursement	Ending Balance/BeginningBalance	111.00	-	111.00
2012/2013	Sales Tax	Ending Balance/BeginningBalance	61.00	-	61.00
2012/2013	Storytime	Ending Balance/BeginningBalance	99.00	-	99.00
2012/2013	Excess Levy Funds	Ending Balance/BeginningBalance	741.00	-	741.00
2012/2013	Genealogy	Ending Balance/BeginningBalance	1,191.00	-	1,191.00
2012/2013	General Reimbursements	Ending Balance/BeginningBalance	71.50	-	71.50
2012/2013	Miscellaneous	Ending Balance/BeginningBalance	-	2,726.33	(2,726.33)
2012/2013	Misc Sold Payments	Ending Balance/BeginningBalance	450.00	-	450.00
2013	General	Receipts	288,976.00	385,674.85	(96,698.85)
2013	Furniture Donations	Receipts	100.00	-	100.00
2013	Children's Programming	Receipts	529.00	2,074.02	(1,545.02)
2013	Vapaso Memorials	Receipts	6,384.00	8,035.42	(1,651.42)
2013	Book Payments	Receipts	806.00	-	806.00
2013	Insurance Reimbursement	Receipts	609.00	-	609.00
2013	Plac Card	Receipts	200.00	-	200.00
2013	Genealogy	Receipts	814.00	-	814.00
2013	General Donation	Receipts	315.00	-	315.00
2013	Miscellaneous	Receipts	-	7,864.96	(7,864.96)
2013	Frances Jobe CD	Receipts	-	6,347.91	(6,347.91)
2013	1000 Books Before Kindergarten	Receipts	1,545.00	-	1,545.00
2013	General	Disbursements	276,731.00	373,430.68	(96,699.68)

Years	Fund	Category	Amount per AFR	Amount per Corrected Ledger	Difference
2013	Children's Programming	Disbursements	\$ 240.00	\$ 446.01	\$ (206.01)
2013	Vapaso Memorials	Disbursements	-	8,000.00	(8,000.00)
2013	Book Payments	Disbursements	181.00	-	181.00
2013	Insurance Reimbursement	Disbursements	542.00	-	542.00
2013	Sales Tax	Disbursements	61.00	-	61.00
2013	Plac Card	Disbursements	200.00	-	200.00
2013	Storytime	Disbursements	99.00	-	99.00
2013	Construction	Disbursements	22,085.00	21,643.13	441.87
2013	Genealogy	Disbursements	1,807.00	-	1,807.00
2013	State Technology Grant	Disbursements	2,319.00	2,761.95	(442.95)
2013	General Donation	Disbursements	295.00	-	295.00
2013	Miscellaneous	Disbursements	-	8,060.86	(8,060.86)
2013	1000 Books Before Kindergarten	Disbursements	107.00	-	107.00
2013/2014	Furniture Donations	Ending Balance/BeginningBalance	200.00	-	200.00
2013/2014	Children's Programming	Ending Balance/BeginningBalance	510.00	1,948.08	(1,438.08)
2013/2014	Vapaso Memorials	Ending Balance/BeginningBalance	15,396.00	9,048.11	6,347.89
2013/2014	Book Payments	Ending Balance/BeginningBalance	626.00	-	626.00
2013/2014	Insurance Reimbursement	Ending Balance/BeginningBalance	178.00	-	178.00
2013/2014	Construction	Ending Balance/BeginningBalance	22,608.00	23,051.00	(443.00)
2013/2014	Excess Levy Funds	Ending Balance/BeginningBalance	741.00	-	741.00
2013/2014	Genealogy	Ending Balance/BeginningBalance	198.00	-	198.00
2013/2014	State Technology Grant	Ending Balance/BeginningBalance	3,138.00	2,695.50	442.50
2013/2014	General Donation	Ending Balance/BeginningBalance	91.50	-	91.50
2013/2014	Miscellaneous	Ending Balance/BeginningBalance	-	2,530.43	(2,530.43)
2013/2014	Misc Sold Payments	Ending Balance/BeginningBalance	450.00	-	450.00
2013/2014	Frances Jobe Estate	Ending Balance/BeginningBalance	-	6,349.17	(6,349.17)
2013/2014	1000 Books Before Kindergarten	Ending Balance/BeginningBalance	1,438.00	-	1,438.00
2014	General	Receipts	308,697.00	365,396.76	(56,699.76)
2014	Children's Programming	Receipts	598.00	1,198.00	(600.00)
2014	Book Payments	Receipts	95.00	-	95.00
2014	Insurance Reimbursement	Receipts	8,525.00	-	8,525.00
2014	Plac Card	Receipts	150.00	-	150.00
2014	Genealogy	Receipts	831.00	-	831.00
2014	General Donation	Receipts	712.00	-	712.00
2014	General Reimbursements	Receipts	112.00	-	112.00
2014	Miscellaneous	Receipts	-	12,692.50	(12,692.50)
2014	1000 Books Before Kindergarten	Receipts	600.00	-	600.00
2014	General	Disbursements	277,905.00	334,605.19	(56,700.19)
2014	Furniture Donations	Disbursements	173.00	-	173.00
2014	Children's Programming	Disbursements	173.00	495.37	(322.37)
2014	Book Payments	Disbursements	716.00	-	716.00
2014	Insurance Reimbursement	Disbursements	8,693.00	-	8,693.00
2014	Plac Card	Disbursements	150.00	-	150.00
2014	Excess Levy Funds	Disbursements	741.00	-	741.00
2014	Genealogy	Disbursements	801.00	-	801.00
2014	General Reimbursements	Disbursements	112.00	-	112.00
2014	Miscellaneous	Disbursements	-	13,713.65	(13,713.65)
2014	1000 Books Before Kindergarten	Disbursements	322.00	-	322.00
2014/2015	Children's Programming	Ending Balance/BeginningBalance	935.00	2,650.71	(1,715.71)
2014/2015	Vapaso Memorials	Ending Balance/BeginningBalance	15,426.00	9,065.41	6,360.59
2014/2015	Genealogy	Ending Balance/BeginningBalance	228.00	-	228.00
2014/2015	General Donation	Ending Balance/BeginningBalance	768.50	-	768.50
2014/2015	Miscellaneous	Ending Balance/BeginningBalance	-	1,509	(1,509.28)
2014/2015	Misc Sold Payments	Ending Balance/BeginningBalance	450.00	-	450.00
2014/2015	Frances Jobe CD	Ending Balance/BeginningBalance	-	6,362.28	(6,362.28)
2014/2015	1000 Books Before Kindergarten	Ending Balance/BeginningBalance	1,716.00	-	1,716.00
2015	Book Payments	Receipts	1,479.00	-	1,479.00
2015	Insurance Reimbursement	Receipts	111.00	-	111.00
2015	Sales Tax	Receipts	53.00	-	53.00
2015	Plac Card	Receipts	325.00	-	325.00
2015	Genealogy	Receipts	6,059.00	-	6,059.00
2015	General Donation	Receipts	489.00	-	489.00
2015	Miscellaneous	Receipts	-	20,236.21	(20,236.21)
2015	Misc Sold Payments	Receipts	193.00	-	193.00
2015	Local Grants	Receipts	6,850.00	-	6,850.00
2015	Children's Programming	Disbursements	1,226.00	1,450.73	(224.73)
2015	Book Payments	Disbursements	498.00	-	498.00
2015	Plac Card	Disbursements	325.00	-	325.00
2015	Genealogy	Disbursements	3,130.00	-	3,130.00
2015	Miscellaneous	Disbursements	-	15,681.28	(15,681.28)
2015	Misc Sold Payments	Disbursements	193.00	-	193.00
2015	1000 Books Before Kindergarten	Disbursements	224.00	-	224.00
2015	Local Grants	Disbursements	6,850.00	-	6,850.00
2015	Children's Programming	Ending Balance	1,013.00	2,503.75	(1,490.75)
2015	Vapaso Memorials	Ending Balance	15,290.00	8,923.53	6,366.47
2015	Book Payments	Ending Balance	986.00	-	986.00
2015	Insurance Reimbursement	Ending Balance	121.00	-	121.00
2015	Sales Tax	Ending Balance	53.00	-	53.00
2015	Genealogy	Ending Balance	3,157.00	-	3,157.00
2015	General Donation	Ending Balance	1,237.50	-	1,237.50
2015	Miscellaneous	Ending Balance	-	6,064.21	(6,064.21)
2015	Misc Sold Payments	Ending Balance	450.00	-	450.00
2015	Frances Jobe CD	Ending Balance	-	6,368.49	(6,368.49)
2015	1000 Books Before Kindergarten	Ending Balance	1,492.00	-	1,492.00

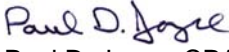
- Receipts were not issued for all cash, check, and credit card receipts.

### **Current Period Comments**

- *During 2015, the Library paid penalties and interest in the amount of \$54.79 to the Indiana Department of Revenue due to the late payment of payroll and withholding taxes.*
- *The financial institution did not return the actual cancelled checks with the monthly bank statements, but instead returned only an optical image of the front side of the checks. The back side or endorsement side of the checks was not returned.*

This letter is intended for the information and use of the governing body and management of the Library. This restriction is not intended to limit the distribution of this letter, which is a matter of public record.

The contents of this letter were discussed on October 27, 2016, with Denise Payne, President of the Library Board; Sue Prifogle, Director; and Rhonda Albrecht, Bookkeeper. Any Official Response attached to this letter was not verified for accuracy.

  
Paul D. Joyce, CPA  
State Examiner