

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

COMPLIANCE REPORT  
OF

WORTHINGTON JEFFERSON TOWNSHIP  
PUBLIC LIBRARY  
GREENE COUNTY, INDIANA

January 1, 2015 to December 31, 2018



**FILED**  
12/03/2019



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SCHEDULE OF OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Director	Andrea Fuller	01-01-15 to 12-31-19
Treasurer	Gia Spoor Terressa Sparks	01-01-15 to 09-01-15 09-02-15 to 12-31-19
President of the Library Board	Kevin Benham Risa Dyar	01-01-15 to 07-17-16 07-18-16 to 12-31-19



**STATE OF INDIANA**  
AN EQUAL OPPORTUNITY EMPLOYER

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)

TO: THE OFFICIALS OF THE WORTHINGTON JEFFERSON TOWNSHIP  
PUBLIC LIBRARY, GREENE COUNTY, INDIANA

As authorized under Indiana Code 5-11-1, we performed certain procedures to the accounting records and related documents of the Worthington Jefferson Township Public Library (Library), Greene County, for the period of January 1, 2015 to December 31, 2018, to determine compliance with applicable Indiana laws and uniform compliance guidelines established by the Indiana State Board of Accounts.

The procedures we performed did not indicate any instances of noncompliance that warranted comment at this time. Our tests were not designed to identify all instances of noncompliance; therefore, noncompliance may exist that is unidentified.

The Schedule of Cash and Investment Balances - Regulatory Basis, as listed in the Table of Contents, is presented as other information. It has not been subjected to any auditing procedures and, accordingly, we do not express an opinion or provide any assurance on it.

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

October 22, 2019

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#### OTHER INFORMATION - UNAUDITED

The Library's Annual Financial Reports information can be found on the Indiana Gateway for Government Units (Gateway) website: <https://gateway.ifionline.org/>. The schedule presented herein is presented as other information and is derived from the Library's Annual Financial Reports information and has not been subjected to any audit procedures. No adjustments have been made to the information as reported in Gateway and, as such, balances may differ.

WORTHINGTON JEFFERSON TOWNSHIP PUBLIC LIBRARY  
 SCHEDULE OF CASH AND INVESTMENT  
 BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2018

Fund	Cash and Investments 12-31-18
Rainy Day	\$ 26,431
SRP	246
Pass Through Account	-
Payroll Transfer	-
Operating	168,681
Gift	20,479
	<hr/>
Total	\$ <u>215,837</u>

WORTHINGTON JEFFERSON TOWNSHIP PUBLIC LIBRARY  
EXIT CONFERENCE

The contents of this report were discussed on October 22, 2019, with Terressa Sparks, Treasurer; Risa Dya, President of the Library Board; and Andrea Fuller, Director.