



West Lafayette Public Library Board of Trustees

Meeting Agenda for Wednesday, November 8, 2023 - 6:30 PM

208 West Columbia Street, West Lafayette, IN 47906 - Staff Meeting Room 225

Video conference link: <https://us02web.zoom.us/j/81771300774>

Phone: (309) 205-3325 - Meeting ID: 817 7130 0774

1. Quorum
2. Board minutes
3. Treasurer's report and claims
 - a. SBoA audit overview
4. President's report
5. Library report
6. Old business
 - a. Building maintenance
7. New business
 - a. 2024 Salary Schedule
 - b. Holiday Closing Schedule
 - i. Employee Handbook Holiday Pay Section
 - c. 2024 Nonresident Card Fee
 - d. Meeting Room and Study Room Policy
 - e. Ancillary insurance updates (dental, vision, short-term disability, life)
8. Topics for future action and discussion
9. Comments from the public
10. Adjourn

West Lafayette Public Library Board of Trustees
Meeting Minutes
November 8, 2023

1. Quorum

The meeting was called to order at 6:27 pm with the following in attendance

Patricia Garrott, Vice President

Martha Altschaeffl, Secretary

Mark Pugh, Treasurer

Jim Knapp, Member

John Meyers, Member

Shelley Lowenberg De-Boer, Member

Marra Honeywell, West Lafayette Public Library

Scott Tracey, West Lafayette Public Library

2. Board minutes (see attached)

The minutes were approved with a motion by Mark Pugh, Treasurer, and seconded by John Meyers, Member

Aye votes:

Patricia Garrott, Vice President

Martha Altschaeffl, Secretary

Mark Pugh, Treasurer

Jim Knapp, Member

John Meyers, Member

Shelley Lowenberg De-Boer, Member

3. Treasurer's report and claims (see attached)

The Claims for 10/12 - 10/31 were accepted with a motion by Martha Altschaeffl, Secretary, and seconded by John Meyers, Member

Aye votes:

Patricia Garrott, Vice President

Martha Altschaeffl, Secretary

Mark Pugh, Treasurer

Jim Knapp, Member

John Meyers, Member
Shelley Lowenberg De-Boer, Member

The Claims for 10/31 -11/08 were accepted with a motion by John Meyers, Member, and seconded by Mark Pugh, Treasurer

Aye votes:

Patricia Garrott, Vice President
Martha Altschaeffl, Secretary
Mark Pugh, Treasurer
Jim Knapp, Member
John Meyers, Member
Shelley Lowenberg De-Boer, Member

a. SBoA Audit (see attached)

4. President's Report

N/A

5. Library Report (see attached)

6. Old Business

a. Building Maintenance

Scott Tracey, West Lafayette Public Library reported that plumbing work, in the basement, to prevent back-ups has been completed, as well as modifications to the garage gate system, and that maintenance work in the garage for the year 2023 is nearing completion.

7. New Business (see attached)

a. 2024 Salary Schedule

After discussion, the Board requested further documents regarding budget impact and revenue vs. expenditures. The discussion was tabled until the December meeting, with a motion by Mark Pugh, Treasurer, and seconded by John Meyers, Member

Aye votes:

Patricia Garrott, Vice President
Martha Altschaeffl, Secretary
Mark Pugh, Treasurer
Jim Knapp, Member
John Meyers, Member
Shelley Lowenberg De-Boer, Member

b. Holiday Schedule (see attached)}

The Holiday schedule was approved with a motion by Mark Pugh, Treasurer, and seconded by John Meyers, Member

Aye votes:

Patricia Garrott, Vice President
Martha Altschaeffl, Secretary
Mark Pugh, Treasurer
Jim Knapp, Member
John Meyers, Member
Shelley Lowenberg De-Boer, Member

i. Employee Handbook Holiday Pay Section (to begin March 2024)

The proposed holiday pay was approved with a motion by John Meyers, Member, and seconded by Mark Pugh, Treasurer

Aye votes:

Patricia Garrott, Vice President
Martha Altschaeffl, Secretary
Mark Pugh, Treasurer
Jim Knapp, Member
John Meyers, Member
Shelley Lowenberg De-Boer, Member

c. 2024 Non-Resident Card Fee (see attached)

The fee of \$34.00 was accepted with a motion by Mark Pugh, Treasurer, and seconded by Jim Knapp, Member

Aye votes:

Patricia Garrott, Vice President

Martha Altschaeffl, Secretary
Mark Pugh, Treasurer
Jim Knapp, Member
John Meyers, Member
Shelley Lowenberg De-Boer, Member

d. Meeting Room and Study Room Policy (see attached)

The policy was approved with a motion by Martha Altschaeffl, Secretary, and seconded by John Meyers, Member

Aye votes:

Patricia Garrott, Vice President
Martha Altschaeffl, Secretary
Mark Pugh, Treasurer
Jim Knapp, Member
John Meyers, Member
Shelley Lowenberg De-Boer, Member

e. Ancillary insurance updates (dental, vision, short-term disability, life)

The insurance updates were approved with a motion by Martha Altschaeffl, Secretary, and seconded by Jim Knapp, Member

Aye votes:

Patricia Garrott, Vice President
Martha Altschaeffl, Secretary
Mark Pugh, Treasurer
Jim Knapp, Member
John Meyers, Member
Shelley Lowenberg De-Boer, Member

8. Topics for future action and discussion

N/A

9. Comments from the public

N/A

10. Adjourn

The meeting was adjourned at 7:56 pm

Martha Altschaeffle

Register Of Claims

Report Date: From 10/12/23 To 10/31/23

Warrant Number	Claim Number	Name of Claimant	Fund	Account	Amount	Date	Explanation
10420	731	Amazon Capital Services Inc	2019 Construction Fund	Equipment	\$56.95	10/30/23	
			Gift & Memorial Fund	Office Supplies/Program Supplie	\$190.08		
			Gift & Memorial Fund	Office Supplies/Program Supplie	\$138.81		
			Gift & Memorial Fund	Audiobooks	\$390.92		
			Gift & Memorial Fund	Books	\$85.98		
			Gift & Memorial Fund	Office Supplies/Program Supplie	\$85.10		
			Gift & Memorial Fund	DVD	\$94.24		
			Gift & Memorial Fund	Office Supplies/Program Supplie	\$96.00		
				Total this claim	\$1,138.08		
10421	732	Ashley Meyer	Rainy Day	Traveling Expense	\$100.87	10/30/23	Mileage to Discovery to Delivery Conference. 154 miles @.655/mile
				Total this claim	\$100.87		
0	733	Automated Payroll Service	Rainy Day	Other Professional Services/Ban	\$88.85	10/20/23	for payroll of 10/2/23-10/15/23
				Total this claim	\$88.85		
10422	734	Ball Eggleston PC	Rainy Day	Legal Services	\$2,800.00	10/30/23	Legal sevicees from 4/10/23 through 9/19/23
				Total this claim	\$2,800.00		
10410	709	Blackstone Publishing	Operating	Audiobooks	\$189.35	10/16/23	Check #10374 in the amount of \$189.35 was returned unbeknownst to us by our bank. We are reissuing this check.
				Total this claim	\$189.35		
10423	735	CenterPoint Energy	Rainy Day	Gas service	\$52.18	10/30/23	for 9/7/23-10/6/23
				Total this claim	\$52.18		
0	773	Chase Bank	Rainy Day	Other Professional Services/Ban	\$31.43	10/16/23	Account Analysis Settlement Charge
				Total this claim	\$31.43		

<i>Warrant Number</i>	<i>Claim Number</i>	<i>Name of Claimant</i>	<i>Fund</i>	<i>Account</i>	<i>Amount</i>	<i>Date</i>	<i>Explanation</i>
10424	736	Chase Cardmember Service	Rainy Day	Databases	\$77.08	10/30/23	for 9/17/23-10/16/23
			Rainy Day	Repair & Maintenance Building	\$131.32		
			Gift & Memorial Fund	Periodicals and Newspapers	\$80.00		
			Rainy Day	Postage	\$164.29		
			Gift & Memorial Fund	Office Supplies/Program Supplie	\$280.08		
			Gift & Memorial Fund	Office Supplies/Program Supplie	\$33.00		
			Gift & Memorial Fund	Office Supplies/Program Supplie	\$92.33		
			Rainy Day	Traveling Expense	\$80.01		
			Rainy Day	Professional	\$35.00		
			Rainy Day	Other Professional Services/Ban	\$13.40		
			Gift & Memorial Fund	Office Supplies/Program Supplie	\$124.48		
			Rainy Day	Professional Meetings	\$208.00		
				Total this claim	<u>\$1,318.99</u>		
10425	737	Cintas	Rainy Day	Repair & Maintenance Building	\$272.98	10/30/23	clean mats
				Total this claim	<u>\$272.98</u>		
10411	711	Cintas	Operating	Repair & Maintenance Building	\$536.56	10/16/23	Check #10376 in the amount of \$536.56 was returned unbeknownst to us by our bank. We are reissuing this check.
				Total this claim	<u>\$536.56</u>		
10412	713	Cintas # 366	Operating	Cleaning & Sanitation Supplies	\$90.40	10/16/23	Check #10377 in the amount of \$90.40 was returned unbeknownst to us by our bank. We are reissuing this check.
				Total this claim	<u>\$90.40</u>		
10426	738	Duke Energy	Rainy Day	Electricity	\$8,342.92	10/30/23	for 9/3/23-10/3/23
				Total this claim	<u>\$8,342.92</u>		
0	765	First Merchants Bank (Lafayette	Transfer Fund	Interbank Transfers	\$186,154.80	10/13/23	Transfer of monies for Construction expenses paid out of 9000147939
				Total this claim	<u>\$186,154.80</u>		
10427	742	Gran-IT Consulting	Rainy Day	Telephone and Internet	\$1,219.00	10/30/23	Installation and clean-up of servers. Troubleshooting remote connections and email and e discovery.
				Total this claim	<u>\$1,219.00</u>		
10428	739	hibu Inc--West	Rainy Day	Advertising & Public Notices	\$20.30	10/30/23	Payment 7 of 12
				Total this claim	<u>\$20.30</u>		

<i>Warrant Number</i>	<i>Claim Number</i>	<i>Name of Claimant</i>	<i>Fund</i>	<i>Account</i>	<i>Amount</i>	<i>Date</i>	<i>Explanation</i>
10429	740	Ike's Sewer Service	Rainy Day	Repair & Maintenance Building	\$400.00	10/30/23	Repair of plugged toilet
				Total this claim	<u>\$400.00</u>		
10430	741	Indiana American Water Co Inc	Rainy Day	Water and Waste Disposal Servi	\$341.46	10/30/23	for 9/1/23-10/2/23
				Total this claim	<u>\$341.46</u>		
10413	715	Ingram Library Services	Gift & Memorial Fund	Books	\$33.47	10/16/23	Check #10368 in the amount of \$7869.57 was returned unbeknownst to us by our bank. We are reissuing this check.
			Operating	Books	\$4,087.29		
			Operating	Books	\$1,073.53		
			Operating	Books	\$2,675.28		
				Total this claim	<u>\$7,869.57</u>		
10414	718	Kanopy Inc	Operating	Databases	\$201.00	10/16/23	Check #10379 in the amount of \$201.00 was returned unbeknownst to us by our bank. We are reissuing this check.
				Total this claim	<u>\$201.00</u>		
10431	743	Madison Bower	Rainy Day	Traveling Expense	\$92.36	10/30/23	Mileage to Discovery to Delivery Conference 141 miles @.655/mile
				Total this claim	<u>\$92.36</u>		
10432	745	Metronet	Rainy Day	Telephone and Internet	\$633.43	10/30/23	for 0/8/23-11/7/23
				Total this claim	<u>\$633.43</u>		
10415	720	Midwest Tape LLC	Operating	DVD	\$312.09	10/16/23	Check #10369 in the amount of \$312.09 was returned unbeknownst to us by our bank. We are reissuing this check.
				Total this claim	<u>\$312.09</u>		
10416	722	Mulhaupt's Inc	Operating	Repair & Maintenance Building	\$132.50	10/16/23	Check #10370 in the amount of \$144.50 was returned unbeknownst to us by our bank. We are reissuing this check.
			Operating	Other Professional Services/Ban	\$24.00		
				Total this claim	<u>\$156.50</u>		
10433	746	Mulhaupt's Inc	2019 Construction Fund	Repair & Maintenance Building	\$245.00	10/30/23	Construction Fund upgrades
				Total this claim	<u>\$245.00</u>		
10434	747	netPark Software LLC	Rainy Day	Repair & Maintenance Garage	\$324.50	10/30/23	Monthly useage fee for parking garage system for October 2023
				Total this claim	<u>\$324.50</u>		
10417	724	Parker Technology LLC	Operating	Repair & Maintenance Garage	\$311.07	10/16/23	Check #10380 in the amount of \$311.07 was returned unbeknownst to us by our bank. We are reissuing this check.
				Total this claim	<u>\$311.07</u>		

<i>Warrant Number</i>	<i>Claim Number</i>	<i>Name of Claimant</i>	<i>Fund</i>	<i>Account</i>	<i>Amount</i>	<i>Date</i>	<i>Explanation</i>
0	729	Payroll	Operating	Library Director	\$3,538.46	10/18/23	for payroll of 10/2/23-10/15/23
			Operating	Full-time Employees	\$11,964.94		
			Operating	Part-time Employees	\$8,980.14		
			Operating	Employer's Share-FICA & Medic	\$1,837.93		
			Operating	Unemployment Compensation	\$24.93		
				Total this claim	<u>\$26,346.40</u>		
0	764	Payroll	Operating	Library Director	\$520.44	10/31/23	TAXES for payroll of 10/16/23-10/29/23
			Operating	Full-time Employees	\$2,389.16		
			Operating	Part-time Employees	\$1,570.21		
			Operating	Employer's Share-FICA & Medic	\$1,883.39		
			Operating	Unemployment Compensation	\$25.18		
				Total this claim	<u>\$6,388.38</u>		
0	771	Principal Financial Group	Operating	Employer's Contribution Short-te	\$243.70	10/31/23	Short-term disability for full-time employees
				Total this claim	<u>\$243.70</u>		
0	730	Public Employees Retirement Fu	Operating	Employers Contribution-PERF	\$1,736.38	10/20/23	for payroll of 10/2/23-10/15/23
			PERF	Salary and Wages	\$465.10		
				Total this claim	<u>\$2,201.48</u>		
10435	748	Quality Plumbing and Heating In	2019 Construction Fund	Repair & Maintenance Building	\$1,307.83	10/30/23	Restroom upgrades/installations-- Construction Fund
				Total this claim	<u>\$1,307.83</u>		
10436	750	Ricoh USA	Operating	Copier/Rental Equipment	\$194.52	10/30/23	Check #10291 in the amount of \$194.52 was stolen by a thief. We are reissuing this check. Also for 11/9/23-12/8/23
			Rainy Day	Copier/Rental Equipment	\$194.52		
				Total this claim	<u>\$389.04</u>		
10437	751	Ricoh USA (subscription)	Rainy Day	Copier/Rental Equipment	\$343.57	10/30/23	Billing for copy allowance overages
				Total this claim	<u>\$343.57</u>		
10418	726	Scholastic Library Publishing	Operating	Books	\$311.25	10/16/23	Check #10381 in the amount of \$311.25 was returned unbeknownst to us by our bank. We are reissuing this check.
				Total this claim	<u>\$311.25</u>		
10438	752	Scott Tracey	Rainy Day	Traveling Expense	\$80.57	10/30/23	Travel to 2023 Annual Report & Bookkeeping workshop. 123 miles @.655/mi
				Total this claim	<u>\$80.57</u>		

<i>Warrant Number</i>	<i>Claim Number</i>	<i>Name of Claimant</i>	<i>Fund</i>	<i>Account</i>	<i>Amount</i>	<i>Date</i>	<i>Explanation</i>
10439	753	Showcases	Gift & Memorial Fund	Office Supplies/Program Supplie	\$195.48	10/30/23	Audiobook cases
				Total this claim	\$195.48		
10440	754	The Library Store, Inc	Gift & Memorial Fund	Office Supplies/Program Supplie	\$187.95	10/30/23	Office supplies
				Total this claim	\$187.95		
10419	728	T-Mobile	Operating	Telephone and Internet	\$232.05	10/16/23	Check #10382 in the amount of \$232.05 was returned unbekownst to us by our bank. We are reissuing this check.
				Total this claim	\$232.05		
10441	755	Tsai Fong Books Inc	Gift & Memorial Fund	Books	\$166.07	10/30/23	5 Children's Foreign Language books
				Total this claim	\$166.07		
10442	756	Unique Management	Rainy Day	Other Professional Services/Ban	\$219.87	10/30/23	Notices for September 2023
				Total this claim	\$219.87		
0	772	United HealthCare	Operating United Healthcare	Employer's Contribution-Gp. Ins Salary and Wages	\$46.80 \$0.00	10/12/23	This is an error, as we have changed carriers. Will request reimbursement of these charges.
				Total this claim	\$46.80		
10443	757	Veridus Group Inc	2019 Construction Fund	Other Professional Services/Ban	\$3,000.00	10/30/23	Garage Maintenance Management
				Total this claim	\$3,000.00		
10444	759	Verizon Wireless	Rainy Day	Telephone and Internet	\$40.01	10/30/23	for 9/2/23-10/1/23
				Total this claim	\$40.01		

Warrant Number	Claim Number	Name of Claimant	Fund	Account	Amount	Date	Explanation
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Total Amount of Claims \$254,944.14

I hereby certify that each of the above listed vouchers and the invoices, or bills attached thereto, are true and correct and I have audited same in accordance with IC 5-11-10-1.6.

Thursday, November 2, 2023


Fiscal Officer

ALLOWANCE OF VOUCHERS

(IC 5-11-10-2 permits the governing body to sign the Accounts Payable Voucher Register in lieu of signing each claim the governing body is allowing)

We have examined the vouchers listed on the forgoing accounts payable voucher register, consisting of pages, and except for vouchers not allowed as shown on the Register such vouchers are allowed in the total amount of

Date this 8th day of November, 2023.






SIGNATURES OF GOVERNING BOARD

Approved by the State Board Of Accounts for on 12:00:00 AM.

Register Of Claims

Report Date: From 10/31/23 To 11/08/23

Warrant Number	Claim Number	Name of Claimant	Fund	Account	Amount	Date	Explanation
10445	775	Access Display Group Inc	2019 Construction Fund	Equipment	\$935.70	11/08/23	Floor Display Signs
				Total this claim	\$935.70		
10446	776	Amazon Capital Services Inc	Gift & Memorial Fund	Office Supplies/Program Supplie	\$45.89	11/08/23	
			Gift & Memorial Fund	Office Supplies/Program Supplie	\$97.47		
				Total this claim	\$143.36		
0	760	Automated Payroll Service	Rainy Day	Other Professional Services/Ban	\$249.58	11/03/23	for payroll of 10/16/23-10/29/23
				Total this claim	\$249.58		
10447	777	Blackstone Publishing	Gift & Memorial Fund	Audiobooks	\$227.16	11/08/23	Audiobooks
				Total this claim	\$227.16		
10448	778	Cintas	Rainy Day	Repair & Maintenance Building	\$293.42	11/08/23	clean mats
				Total this claim	\$293.42		
10449	779	Cintas # 366	Gift & Memorial Fund	Cleaning & Sanitation Supplies	\$129.99	11/08/23	Defibrillator and first aid supplies
				Total this claim	\$129.99		
10450	780	Electric Plus Inc	Rainy Day	Repair & Maintenance Building	\$190.00	11/08/23	Repair of Display Case Lights
				Total this claim	\$190.00		
10451	781	GLGraphix	Gift & Memorial Fund	Office Supplies/Program Supplie	\$140.00	11/08/23	Graphics for hours and Book Cellar
			Gift & Memorial Fund	Office Supplies/Program Supplie	\$31.50		
				Total this claim	\$171.50		
10452	782	hoopla	Rainy Day	Databases	\$1,435.98	11/08/23	Digital resources for October 2023
				Total this claim	\$1,435.98		
10453	783	Ingram Library Services	Gift & Memorial Fund	Books	\$2,152.67	11/08/23	
			Rainy Day	Other Professional Services/Ban	\$72.00		
			Gift & Memorial Fund	Books	\$1,196.77		
			Rainy Day	Databases	\$364.00		
			Gift & Memorial Fund	Books	\$1,022.19		
				Total this claim	\$4,807.63		

<i>Warrant Number</i>	<i>Claim Number</i>	<i>Name of Claimant</i>	<i>Fund</i>	<i>Account</i>	<i>Amount</i>	<i>Date</i>	<i>Explanation</i>
10454	784	Kanopy Inc	Rainy Day	Databases	\$211.85	11/08/23	Digital resources for October 2023
				Total this claim	\$211.85		
10455	785	Light & Breuning Inc	Rainy Day	Repair & Maintenance Garage	\$1,800.00	11/08/23	Site visit and Quarterly service agreements
				Total this claim	\$1,800.00		
10456	786	Midwest Collaborative for Library	Rainy Day	Databases	\$1,630.13	11/08/23	Databases for 2024
				Total this claim	\$1,630.13		
10457	787	Midwest Tape LLC	Gift & Memorial Fund	DVD	\$495.26	11/08/23	
				Total this claim	\$495.26		
10458	788	MJV Group Inc	Rainy Day	Repair & Maintenance Building	\$1,737.75	11/08/23	Janitor service for November 2023 and janitor supplies
			Gift & Memorial Fund	Cleaning & Sanitation Supplies	\$46.93		
				Total this claim	\$1,784.68		
10459	789	Parker Technology LLC	Rainy Day	Repair & Maintenance Garage	\$311.07	11/08/23	Call Center support for Garage Parking System
				Total this claim	\$311.07		
0	761	Payroll	Operating	Library Director	\$3,018.02	11/01/23	for payroll of 10/16/23-10/29/23 (taxes taken out on 10/31/23)
			Operating	Full-time Employees	\$9,575.78		
			Operating	Part-time Employees	\$8,004.83		
			Operating	Employer's Share-FICA & Medic	\$0.00		
			Operating	Unemployment Compensation	\$0.00		
				Total this claim	\$20,598.63		
0	764	Payroll	Operating	Library Director	\$520.44	10/31/23	TAXES for payroll of 10/16/23-10/29/23
			Operating	Full-time Employees	\$2,389.16		
			Operating	Part-time Employees	\$1,570.21		
			Operating	Employer's Share-FICA & Medic	\$1,883.39		
			Operating	Unemployment Compensation	\$25.18		
				Total this claim	\$6,388.38		
0	771	Principal Financial Group	Operating	Employer's Contribution Short-te	\$243.70	10/31/23	Short-term disability for full-time employees
				Total this claim	\$243.70		
0	762	Public Employees Retirement Fu	Operating	Employers Contribution-PERF	\$1,736.38	11/03/23	for payroll of 10/16/23-10/29/23
			PERF	Salary and Wages	\$465.10		
				Total this claim	\$2,201.48		

<i>Warrant Number</i>	<i>Claim Number</i>	<i>Name of Claimant</i>	<i>Fund</i>	<i>Account</i>	<i>Amount</i>	<i>Date</i>	<i>Explanation</i>
10460	790	Quality Plumbing and Heating In	Rainy Day	Repair & Maintenance Building	\$4,880.00	11/08/23	Quarterly Preventative Maintenance
				Total this claim	<u>\$4,880.00</u>		
10461	791	Quill Corp	Gift & Memorial Fund	Office Supplies/Program Supplie	\$34.18	11/08/23	
			Gift & Memorial Fund	Cleaning & Sanitation Supplies	\$256.12		
				Total this claim	<u>\$290.30</u>		
0	792	Swank Movie Licensing USA	Operating	Dues and Membership	(\$125.00)	11/08/23	Check #10293 was stolen from a blue USPS mailbox. We will issue a replacement check.
				Total this claim	<u>(\$125.00)</u>		
10462	793	Swank Movie Licensing USA	Operating	Dues and Membership	\$125.00	11/08/23	Check #10293 was stolen from a blue USPS mailbox.This is the replacement check.
				Total this claim	<u>\$125.00</u>		
10463	794	T-Mobile	Rainy Day	Telephone and Internet	\$677.47	11/08/23	Hotspots for for 9/21/23-10/20/23
				Total this claim	<u>\$677.47</u>		
10464	795	Wintek Corp	Rainy Day	Telephone and Internet	\$778.80	11/08/23	quipment rental for December 2023 and monthly Fiber Agreement.
				Total this claim	<u>\$778.80</u>		
10465	796	Zebra Landscape & Tree Care In	Gift & Memorial Fund	Cleaning & Sanitation Supplies	\$851.00	11/08/23	Maintenance for August and September 2023
			Rainy Day	Repair & Maintenance Building	\$685.00		
				Total this claim	<u>\$1,536.00</u>		

Warrant Number	Claim Number	Name of Claimant	Fund	Account	Amount	Date	Explanation
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Total Amount of Claims \$52,412.07

I hereby certify that each of the above listed vouchers and the invoices, or bills attached thereto, are true and correct and I have audited same in accordance with IC 5-11-10-1.6.

Thursday, November 2, 2023


Fiscal Officer

ALLOWANCE OF VOUCHERS

(IC 5-11-10-2 permits the governing body to sign the Accounts Payable Voucher Register in lieu of signing each claim the governing body is allowing)

We have examined the vouchers listed on the forgoing accounts payable voucher register, consisting of pages, and except for vouchers not allowed as shown on the Register such vouchers are allowed in the total amount of

Date this 8th day of November, 2023.








SIGNATURES OF GOVERNING BOARD

Approved by the State Board Of Accounts for on 12:00:00 AM.

Financial Report

West Lafayette Public Library

Report Dates = **10/1/2023 to 11/3/2023**

<i>Fund</i>	<i>Start of year</i>	<i>Start of Month</i>	<i>Disbursements this month</i>	<i>Disbursements YTD</i>	<i>Receipts this month</i>	<i>Receipts YTD</i>	<i>Balance</i>
1. General							
100 Operating	\$139,455.30	(\$69,159.99)	\$90,987.96	\$1,070,056.51	\$25,247.35	\$795,700.61	(\$134,900.60)
105 LIRF	\$4,736.71	\$4,736.71	\$0.00	\$0.00	\$0.00	\$0.00	\$4,736.71
110 Petty Cash	\$75.00	\$75.00	\$0.00	\$0.00	\$0.00	\$0.00	\$75.00
190 Transfer Fund	(\$211,500.00)	\$0.00	\$186,154.80	\$1,934,465.23	\$186,154.80	\$2,145,965.23	\$0.00
803 Federal Tax	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
804 FICA	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
805 Medicare	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
806 State Taxes	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
807 County Taxes	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
808 PERF	\$0.00	\$0.00	\$1,395.30	\$10,668.90	\$1,395.30	\$10,668.90	\$0.00
809 FSA Health	(\$315.48)	(\$315.48)	\$0.00	\$0.00	\$0.00	\$0.00	(\$315.48)
810 United Healthcare	\$0.00	\$0.00	\$917.64	\$11,485.25	\$1,376.46	\$11,944.07	\$458.82
Subtotal	(\$67,548.47)	(\$64,663.76)	\$279,455.70	\$3,026,675.89	\$214,173.91	\$2,964,278.81	(\$129,945.55)
2. Special Revenue							
200 Gift & Memorial Fund	\$163,996.39	\$148,639.16	\$8,909.12	\$34,862.55	\$604.79	\$11,200.99	\$140,334.83
202 Rainy Day	\$137,060.25	\$127,385.37	\$22,749.11	\$32,423.99	\$0.00	\$0.00	\$104,636.26
203 Levy Excess	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
226 Community Foundation	\$24,843.19	\$24,594.99	\$0.00	\$0.00	\$0.00	(\$248.20)	\$24,594.99
227 Anna Akley Gift Fund	\$99,480.15	\$69,772.02	\$0.00	\$45,208.13	\$0.00	\$15,500.00	\$69,772.02
Subtotal	\$425,379.98	\$370,391.54	\$31,658.23	\$112,494.67	\$604.79	\$26,452.79	\$339,338.10
3. Debt Service							
302 BONY Operating and Reserve AKA Debt Service Fund	\$119,413.66	\$132,732.95	\$0.00	\$0.26	\$0.00	\$13,319.55	\$132,732.95
303 Debt Service Fund (formerly Bond Fund)	\$570,892.30	\$247,404.57	\$0.00	\$886,281.26	\$0.00	\$562,793.53	\$247,404.57
305 2020 Audit Overage Amount Account	\$79,910.00	\$0.00	\$0.00	\$79,910.00	\$0.00	\$0.00	\$0.00
Subtotal	\$770,215.96	\$380,137.52	\$0.00	\$966,191.52	\$0.00	\$576,113.08	\$380,137.52
4. Capital Projects							
401 2019 Construction Fund	\$743,671.53	\$254,336.41	\$5,175.05	\$516,597.17	\$0.00	\$22,087.00	\$249,161.36
402 2020 Construction Fund	\$82,832.75	\$0.00	\$0.00	\$204,728.94	\$0.00	\$121,896.19	\$0.00
403 BONY Sinking Fund	\$63.00	\$63.00	\$0.00	\$0.00	\$0.00	\$0.00	\$63.00
404 BONY 2020 Bond Issue Expense Fund	\$160,000.00	\$160,000.00	\$0.00	\$0.00	\$0.00	\$0.00	\$160,000.00
422 State Technology Grant Fund	\$2,295.00	\$2,295.00	\$0.00	\$0.00	\$0.00	\$0.00	\$2,295.00
Subtotal	\$988,862.28	\$416,694.41	\$5,175.05	\$721,326.11	\$0.00	\$143,983.19	\$411,519.36
5. Clearing							
800 PLAC	\$867.19	\$867.19	\$0.00	\$0.00	\$0.00	\$0.00	\$867.19
Subtotal	\$867.19	\$867.19	\$0.00	\$0.00	\$0.00	\$0.00	\$867.19
Grand Total	\$2,117,776.94	\$1,103,426.90	\$316,288.98	\$4,826,688.19	\$214,778.70	\$3,710,827.87	\$1,001,916.62

Total all banks = \$1,001,916.62

Bank Balances

West Lafayette Public Library

Report as of: 11/3/2023

Bank

1	First Merchants/Lafayette B & T (7920/7939)	\$360,426.19
2	Chase Bank	\$46,388.01
3	Bank of NY Mellon (OR)/2020 OR 550512	\$69,422.10
4	Bank of NY Mellon (SF)/2020 SF 550511	\$466.71
5	Community Foundation	\$14,910.99
6	Petty Cash (in the Library)	\$75.00
7	Chase Bank Savings Account	\$4,675.54
8	First Merchants Construction Account	\$259,444.17
9	Bank of NY Mellon 2019 Paying Agency/342634	\$0.00
10	Bank of NY Mellon 2020 Good Faith/476341	\$0.00
11	Bank of NY Mellon 2020 Construct Fund/476345	\$246,107.91
12	Bank of NY Mellon 2020 Bond Issue Expenses/476355	\$0.00

Total all banks = \$1,001,916.62

Approved by the State Board Of Accounts for West Lafayette Public Library on 1/1/1998.

West Lafayette Public Library
Monthly Balanced Cash Flow - Operating Budget 2023

Receipts:	Jan	Feb	March	April	May	June	July	August	Sept	Oct	Nov	Dec	End of Year
Property Tax						\$407,022.83						\$335,591.57	\$742,614.40
Auto Excise, CVET, FIT						\$15,201.27						\$12,161.02	\$27,362.29
LIT	\$18,887.58	\$18,887.58	\$18,887.58	\$18,887.58	\$50,090.58	\$18,887.58	\$18,887.58	\$18,887.58	\$18,887.58	\$18,887.58	\$18,887.58	\$18,887.58	\$257,853.96
Misc Revenues	\$5,220.78	\$18,393.31	\$38,315.63	\$3,830.88	\$12,027.04	\$12,035.84	\$4,474.31	\$4,077.36	\$47,431.00	\$6,351.67	\$7,620.63	\$7,620.63	\$167,399.08
Grants/Gifts**									\$43,724.00			\$86,800.00	\$130,524.00
Total Receipts	\$24,108.36	\$37,280.89	\$57,203.21	\$22,718.46	\$62,117.62	\$453,147.52	\$23,361.89	\$22,964.94	\$110,042.58	\$25,239.25	\$26,508.21	\$461,060.80	\$1,325,753.73
	**	Comm Found	WLPLFound 2022		Addtl LIT				Book Cellar + 30Fdi Gift			Rainy	
Disbursements:													
Personnel Services	\$76,576.00	\$76,929.50	\$75,332.07	\$69,046.56	\$100,820.01	\$59,346.15	\$57,274.59	\$59,562.57	\$61,638.97	\$67,981.25	\$64,000.00	\$64,000.00	\$832,507.67
Supplies	\$1,751.97	\$2,760.34	\$3,371.87	\$3,082.27	\$1,212.17	\$2,396.74	\$4,782.72	\$2,975.53	\$1,120.74	\$0.00	\$1,770.73	\$1,770.73	\$26,995.81
Other Services and Charges	\$38,264.32	\$28,139.13	\$30,330.77	\$28,765.77	\$47,196.13	\$32,381.67	\$24,910.61	\$24,675.58	\$12,677.09	\$21.00	\$20,000.00	\$20,000.00	\$307,362.07
Capital Outlays	\$1,069.76	\$6,841.19	\$5,340.36	\$8,957.27	\$4,182.70	\$6,760.27	\$5,430.66	\$4,626.87	\$8,738.63	\$650.70	\$4,460.77	\$4,460.77	\$61,519.95
Fund Transfers													
Total Disbursements	\$117,662.05	\$114,670.16	\$114,375.0	\$109,851.8	\$153,411.01	\$100,884.83	\$92,398.58	\$91,840.55	\$84,175.43	\$68,652.95	\$90,231.50	\$90,231.50	\$1,228,385.50
Net Cash Flow	-\$93,553.69	-\$77,389.27	-\$57,171.86	-\$87,133.41	-\$91,293.39	\$352,262.69	-\$69,036.69	-\$68,875.61	\$25,867.15	-\$43,413.70	-\$63,723.29	\$370,829.30	
Beginning Cash	\$139,455.30	\$45,901.61	-\$31,487.66	-\$88,659.52	-\$175,792.93	-\$267,086.32	\$85,176.37	\$16,139.68	-\$52,735.93	-\$26,868.78	-\$70,282.48	-\$134,005.77	
Estimated Ending Cash	\$45,901.61	-\$31,487.66	-\$88,659.52	-\$175,792.93	-\$267,086.32	\$85,176.37	\$16,139.68	-\$52,735.93	-\$26,868.78	-\$70,282.48	-\$134,005.77	\$236,823.53	
Cash Reserve (15 min/50 best)													17.86%

Percent of Expenses
67.77%
2.20%
25.02%
5.01%

RAINY DAY													
Receipts	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Disbursements	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$9,674.88	\$22,499.53		
End-of-Month Total	\$137,060.25	\$127,385.37	\$104,885.84										

GIFT AND MEMORIAL													
Receipts	\$509.75	\$564.10	\$1,778.60	\$828.00	\$959.85	\$917.10	\$2,504.31	\$854.10	\$1,680.39	\$604.79			
Disbursements	\$1,410.55	\$2,588.15	\$1,890.91	\$3,346.36	\$3,532.11	\$2,303.73	\$2,616.42	\$942.25	\$7,322.95	\$8,909.12			
End-of-Month Total	\$163,996.39	\$161,972.34	\$161,860.03	\$159,341.67	\$156,769.41	\$155,382.78	\$155,270.67	\$155,182.52	\$149,539.96	\$141,235.63			

Parking Garage Proceeds 2023 Audit Report

SOY Balance

\$0.00

Report Date: From 10/01/23 *To* 10/31/23

Receipt #	Date	Description	Explanation	Amount	Memo
579		Parking Receipt	100/318-	\$149.91	
579		Parking Receipt	100/318-	\$120.26	
579		Parking Receipt	100/318-	\$166.59	
580		Parking Receipt	100/318-	\$251.29	
581		Parking Receipt	100/318-	\$162.97	
582		Parking Receipt	100/318-	\$106.18	
583		Parking Receipt	100/318-	\$221.48	
583		Parking Receipt	100/318-	\$156.97	
583		Parking Receipt	100/318-	\$84.67	
584		Parking Receipt	100/318-	\$60.57	
585		Parking Receipt	100/318-	\$115.24	
586		Parking Receipt	100/318-	\$118.36	
587		Parking Receipt	100/318-	\$125.21	
587		Parking Receipt	100/318-	\$206.85	
587		Parking Receipt	100/318-	\$356.96	
588		Parking Receipt	100/318-	\$354.84	
590		Parking Receipt	100/318-	\$176.07	
591		Parking Receipt	100/318-	\$196.57	
592		Parking Receipt	100/318-	\$289.84	
592		Parking Receipt	100/318-	\$225.54	
592		Parking Receipt	100/318-	\$185.01	
594		Parking Receipt	100/318-	\$177.90	
595		Parking Receipt	100/318-	\$177.83	
596		Parking Receipt	100/318-	\$213.17	
597		Parking Receipt	100/318-	\$142.87	
597		Parking Receipt	100/318-	\$243.83	
597		Parking Receipt	100/318-	\$222.47	
597		Parking Receipt	100/318-	\$184.87	

Total For 100/318

\$5,194.32

Parking Garage Proceeds 2023 Audit Report

SOY Balance

\$0.00

Report Date: From 10/01/23 To 10/31/23

Total Receipts : \$5,194.32

Voucher #	Date	Vendor	Explanation	Amount	Memo
656	10/02/23	Parker Technology LLC	100/3.63-Check #10332 in the amount of \$311.07 was returned unbeknownst to us by our bank. We are reissuing this check.	\$311.07	
655	10/02/23	Parker Technology LLC	100/3.63-Check #10332 in the amount of \$311.07 was returned unbeknownst to us by our bank. We are reissuing this check.	(\$311.07)	
				Total For 100/3.63	\$0.00
723	10/10/23	Parker Technology LLC	100/3.63-Check #10380 in the amount of \$311.07 was returned unbeknownst to us by our bank. We are reissuing this check.	(\$311.07)	
				Total For 100/3.63	(\$311.07)
690	10/11/23	Parker Technology LLC	202/3.63-Call Center support for Garage Parking System	\$311.07	
				Total For 202/3.63	\$311.07
724	10/16/23	Parker Technology LLC	100/3.63-Check #10380 in the amount of \$311.07 was returned unbeknownst to us by our bank. We are reissuing this check.	\$311.07	
				Total For 100/3.63	\$311.07
747	10/30/23	netPark Software LLC	202/3.63-Monthly useage fee for parking garage system for October 2023	\$324.50	
				Total For 202/3.63	\$324.50

Parking Garage Proceeds 2023 Audit Report

SOY Balance

\$0.00

Report Date: From 10/01/23 *To* 10/31/23

Total Expenses to Date: \$635.57

Gain/Loss This Project YTD: \$20,790.29

COMPLIANCE EXAMINATION OF
WEST LAFAYETTE PUBLIC LIBRARY
Tippecanoe County, Indiana
January 1, 2021 to December 31, 2022

WEST LAFAYETTE PUBLIC LIBRARY

Tippecanoe County, Indiana
January 1, 2021 to December 31, 2022

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WEST LAFAYETTE PUBLIC LIBRARY
SCHEDULE OF OFFICIALS
January 1, 2021 to December 31, 2022

<u>Office</u>	<u>Official</u>	<u>Term</u>
Director	Nick Schenkel	01-01-21 to 12-31-22
President of the Board	Anastasia Krutulis	01-01-21 to 12-31-22
Board Treasurer	Mark Pugh	01-01-21 to 12-31-22



INDEPENDENT ACCOUNTANT'S REPORT

To the Indiana State Board of Accounts and
Management of the West Lafayette Public Library

We have examined the West Lafayette Public Library's ("Library") compliance with the Indiana State Board of Accounts' *Accounting and Uniform Compliance Guidelines Manual For Libraries* during the period January 1, 2021 to December 31, 2022. Management of the Library is responsible for the Library's compliance with the specified requirements. Our responsibility is to express an opinion on the Library's compliance with the specified requirements based on our examination.

Our examination was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants. Those standards require that we plan and perform the examination to obtain reasonable assurance about whether the Library complied, in all material respects, with the specified requirements referenced above. An examination involves performing procedures to obtain evidence about whether the Library complied with the specified requirements. The nature, timing, and extent of the procedures selected depend on our judgment, including an assessment of the risks of material noncompliance, whether due to fraud or error. We believe that the evidence we obtained is sufficient and appropriate to provide a reasonable basis for our qualified opinion.

We are required to be independent and to meet our other ethical responsibilities in accordance with relevant ethical requirements relating to the engagement.

Our examination does not provide a legal determination on the Library's compliance with specified requirements.

Our examination disclosed material noncompliance with the *Accounting and Uniform Compliance Guidelines Manual For Libraries* applicable to the Library during the period January 1, 2021 to December 31, 2022, as described in item 2022-001 through 2022-007 on the following Schedule of Examination Findings and Results.

In our opinion, except for the material noncompliance described in the preceding paragraph, the Library complied, in all material respects, with the aforementioned requirements during the period January 1, 2021 to December 31, 2022.

Crowe LLP
Crowe LLP

Indianapolis, Indiana
October 19, 2023

WEST LAFAYETTE PUBLIC LIBRARY
SCHEDULE OF EXAMINATION FINDINGS AND RESULTS
January 1, 2021 to December 31, 2022

FINDING 2022-001: DEPOSIT OF ACCOUNTABLE ITEMS

Criteria: Chapter 1 of the Accounting and Uniform Compliance Guidelines Manual for Libraries states in part, *“Tickets, goods for sale, billings, and other collections, are considered accountable items for which a corresponding deposit must be made in the bank accounts of the units. The deposit ticket or attached documentation must provide a detail listing of the deposit, which includes at a minimum, check numbers and corresponding names of the payers.”*

Condition: During testing of receipts, we noted four instances, in a sample of eleven, in which a proper deposit slip was not available.

FINDING 2022-002: DISBURSEMENTS – SUPPORTING DOCUMENTS

Criteria: Chapter 1 of the Accounting and Uniform Compliance Guidelines Manual for Libraries states in part, *“Supporting documentation such as receipts, canceled checks, tickets, invoices, bills, contracts, and other public records must be available for examination to provide supporting information for the validity and accountability of monies disbursed. Payments without supporting documentation may be the personal obligation of the responsible official or employee.”*

Condition: During testing of disbursements, we noted two instances, in a sample of forty-nine, in which supporting invoice documentation was not provided. The total amount of disbursements identified was \$97,624.20. We also noted five vouchers, out of forty-nine, of which the Director had not properly approved with signature.

FINDING 2022-003: CAPITAL ASSETS

Criteria: Chapter 1 of the Accounting and Uniform Compliance Guidelines Manual for Libraries states in part, *“Every unit must have a capital assets policy that details the threshold at which an item is considered a capital asset. Every unit must have a complete detail listing of all capital assets owned which reflects their acquisition value. Capital Asset Ledger (Form 369) has been prescribed for this purpose. A complete physical inventory must be taken at least every two years, unless more stringent requirements exist, to verify account balances carried in the accounting records.”*

Condition: During testing of capital assets, we noted the Library did not have a detailed capital asset listing current for 2022. We also noted the Library did not have a physical inventory of all assets performed during the audit period.

FINDING 2022-004: BANK ACCOUNT RECONCILIATION REVIEW

Criteria: Indiana Code 5-13-6-1(e) states, *“All local investment officers shall reconcile at least monthly the balance of public funds, as disclosed by the records of the local officers, with the balance statements provided by the respective depositories.”*

Condition: We noted that the Library’s Bookkeeper prepares bank reconciliations on a monthly basis and provides it to the Director for review and submission to the SBOA’s Gateway site. However, there is no formal documentation of the Director’s review and approval of the monthly bank reconciliations.

(Continued)

WEST LAFAYETTE PUBLIC LIBRARY
SCHEDULE OF EXAMINATION FINDINGS AND RESULTS
January 1, 2021 to December 31, 2022

FINDING 2022-005: INTERNAL CONTROLS – TRAINING

Criteria: Indiana Code 5-11-1-27(h) states in part, “After June 30, 2016, the fiscal officer of a political subdivision shall certify in writing that: . . . (2) personnel, who are not otherwise on leave status, have received training as required by subsection (g)(2).”

Condition: During testing, we noted that the Unit had not met the minimum standards for training set in Indiana Code 5-11-1-27(h). The Library was unable to provide documentation supporting that required internal control trainings had been completed.

FINDING 2022-006: GATEWAY UPLOADS

Criteria: The Indiana State Board of Accounts (SBOA) Directive 2018-1 states in part, " Beginning with July 2018 files, which will be due September 15, 2018, all cities, towns, townships, libraries, and special districts will use the Upload App to upload files containing financial and governmental unit information on Gateway to allow the State Board of Accounts (SBOA) to conduct audit planning and audit processes prior to on-site work at a unit. This remote process will provide for more efficient data processing and save audit costs for our clients.

The following files and governmental unit information are required to be uploaded monthly by all units:

- Bank Reconcilements, Bank Statements, and Outstanding Check Lists
- Approved Board Minutes, please see the user guide for more information and examples
- Funds Ledger, summarizing total receipts, disbursements, and beginning and ending balances by fund

The following files and governmental unit information are required to be uploaded annually by all units:

- Detail of Receipts for the year
- Detail of Disbursements for the year
- Current year Salary Ordinance (or Schedule)
- Annual Vendor History Report
- Annual Payroll History Report, without social security numbers
- Annual Funds Ledger, summarizing year-to-date total receipts, year-to-date disbursements, and beginning and ending balances by fund

Condition: During testing, we noted the Library had not uploaded the 2021 and 2022 annual uploads in a timely manner. They were uploaded on May 18, 2023. We also noted the November 2021 bank reconciliation and statement had not been uploaded.

(Continued)

WEST LAFAYETTE PUBLIC LIBRARY
SCHEDULE OF EXAMINATION FINDINGS AND RESULTS
January 1, 2021 to December 31, 2022

FINDING 2022-007: NEW HIRE REPORTS

Criteria: Indiana Code 22-4-10-8(i) states in part, *“The directory under subsection (h) must contain the information for each newly hired employee that an employer must provide to the department under subsection (l)... (j) An employer must transmit the information required under subsection (l):*

(1) within twenty (20) business days of the employee's date of hire; or

(2) if the information is transmitted magnetically or electronically, in two (2) monthly transactions that are:

(A) not less than twelve (12) days apart; and

(B) not more than sixteen (16) days apart.

Condition: During testing, we noted management was unable to provide new hire reports submitted to the Department of Workforce Development for either of the years under audit.

WEST LAFAYETTE PUBLIC LIBRARY
EXIT CONFERENCE
January 1, 2021 to December 31, 2022

The contents of this report were discussed on October 19, 2023 with Marra Honeywell, Director, Scott Tracey, Deputy Director, Anastasia Krutulis, President of the Board, and Gale Charlotte, Administrative Assistant.

WEST LAFAYETTE PUBLIC LIBRARY
Tippecanoe County, Indiana

FINANCIAL STATEMENT

As of December 31, 2022 and for the
period of January 1, 2021 through December 31, 2022

WEST LAFAYETTE PUBLIC LIBRARY
Tippecanoe County, Indiana

FINANCIAL STATEMENT
As of December 31, 2022 and for the
period of January 1, 2021 through December 31, 2022

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WEST LAFAYETTE PUBLIC LIBRARY
SCHEDULE OF OFFICIALS (Unaudited)
As of December 31, 2022 and for the
period of January 1, 2021 through December 31, 2022

<u>Office</u>	<u>Official</u>	<u>Term</u>
Director	Nick Schenkel	01-01-21 to 12-31-22
President of the Board	Anastasia Krutulis	01-01-21 to 12-31-22
Board Treasurer	Mark Pugh	01-01-21 to 12-31-22

INDEPENDENT AUDITOR'S REPORT

Those Charged with Governance
West Lafayette Public Library
Tippecanoe County, Indiana

Opinion

We have audited the accompanying statement of receipts, disbursements, and cash and investment balances of the West Lafayette Public Library (the Library) as of December 31, 2022 and for the period of January 1, 2021 through December 31, 2022, and the related notes to the financial statement.

Unmodified Opinion on Regulatory Basis of Accounting

In our opinion, the financial statement presents fairly, in all material respects, the cash and investment balances of the Library as of December 31, 2022, and its cash receipts and cash disbursements for the period of January 1, 2021 through December 31, 2022 in accordance with the financial reporting provisions of the Indiana State Board of Accounts described in Note 1.

Adverse Opinion on U.S. Generally Accepted Accounting Principles

In our opinion, because of the significance of the matter discussed in the Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles section of our report, the financial statement referred to above does not present fairly, in accordance with accounting principles generally accepted in the United States of America, the financial position of the Library as of December 31, 2022, or changes in net position for the period of January 1, 2021 through December 31, 2022.

Basis for Opinion

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS). Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statement section of our report. We are required to be independent of the Library, and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles

As discussed in Note 1 to the financial statement, the Library prepares its financial statement on the prescribed basis of accounting that demonstrates compliance with the reporting requirements established by the Indiana State Board of Accounts as allowed by state statute (IC 5-11-1-6), which is a basis of accounting other than accounting principles generally accepted in the United States of America.

The effects on the financial statement of the variances between the regulatory basis of accounting described in Note 1 and accounting principles generally accepted in the United States of America, although not reasonably determinable, are presumed to be material.

Responsibilities of Management for the Financial Statement

Management is responsible for the preparation and fair presentation of the financial statement in accordance with the financial reporting provisions of the Indiana State Board of Accounts as allowed by state statute (IC 5-11-1-6) as described in Note 1, and for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of the financial statement that is free from material misstatement, whether due to fraud or error.

Auditor's Responsibilities for the Audit of the Financial Statement

Our objectives are to obtain reasonable assurance about whether the financial statement as a whole is free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statement.

In performing an audit in accordance with GAAS, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statement, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statement.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Library's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statement.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the Library's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

(Continued)

Other Information

Management is responsible for the other information included with the financial statement. The other information comprises the Schedule of Officials, Combining Schedules of Receipts, Disbursements, and Cash and Investment Balances – Regulatory Basis, Schedule of Leases and Debt, Schedule of Capital Assets, and State Reporting Information, but does not include the financial statement and our auditor's report thereon. Our opinion on the financial statement does not cover the other information, and we do not express an opinion or any form of assurance thereon.

In connection with our audit of the financial statement, our responsibility is to read the other information and consider whether a material inconsistency exists between the other information and the basic financial statement, or the other information otherwise appears to be materially misstated. If, based on the work performed, we conclude that an uncorrected material misstatement of the other information exists, we are required to describe it in our report.

Crowe LLP
Crowe LLP

Indianapolis, Indiana
October 19, 2023

WEST LAFAYETTE PUBLIC LIBRARY
STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CASH AND
INVESTMENT BALANCES - REGULATORY BASIS
As of December 31, 2022 and for the period January 1, 2021 through December 31, 2022

<u>Fund</u>	Cash and Investments <u>01-01-21</u>	<u>Receipts</u>	<u>Disbursements</u>	Cash and Investments <u>12-31-21</u>	<u>Receipts</u>	<u>Disbursements</u>	Cash and Investments <u>12-31-22</u>
Operating Fund	\$ 512,686	\$ 1,083,647	\$ 1,079,983	\$ 516,350	\$ 973,404	\$ 1,346,300	\$ 143,454
Rainy Day Fund	196,111	15,627	-	211,738	12,582	87,215	137,105
LIRF	4,737	-	-	4,737	-	-	4,737
PLAC	972	-	-	972	-	-	972
Construction Fund	1,949,363	-	509,994	1,439,369	31,551	727,254	743,666
BONY Sinking Fund	63	-	-	63	-	-	63
BONY Operating and Reserve Fund	111,096	682	-	111,778	7,635	-	119,413
2020 Construction Fund	8,066,254	-	5,349,217	2,717,037	-	2,634,204	82,833
2020 Bond Issue Expenses Fund	160,000	-	-	160,000	-	-	160,000
State Technology Fund	-	2,295	-	2,295	-	-	2,295
2020 Audit Overage	-	79,910	-	79,910	-	-	79,910
FSA Health	-	3,233	3,233	-	1,066	1,066	-
PERF	-	11,887	11,887	-	13,925	13,925	-
United Healthcare	-	8,268	8,268	-	9,770	9,770	-
Petty Cash Fund	75	-	-	75	-	-	75
Gifts And Memorials	62,601	49,361	19,431	92,531	112,247	40,781	163,997
Akeley Fund	90,480	9,000	-	99,480	-	-	99,480
Community Foundation WLPL Fund	15,093	12,932	-	28,025	1,297	4,479	24,843
Debt Service Fund	610,187	923,571	957,449	576,309	888,775	892,373	572,711
Totals	<u>\$ 11,779,718</u>	<u>\$ 2,200,413</u>	<u>\$ 7,939,462</u>	<u>\$ 6,040,669</u>	<u>\$ 2,052,252</u>	<u>\$ 5,757,367</u>	<u>\$ 2,335,554</u>

See accompanying notes to financial statement.

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Reporting Entity: The Library was established under the laws of the State of Indiana. The Library operates under an appointed governing board.

The accompanying financial statement presents the financial information for the Library.

Basis of Accounting: The financial statement is reported on a regulatory basis of accounting prescribed by the Indiana State Board of Accounts in accordance with state statute (IC 5-11-1-6), which is a comprehensive basis of accounting other than accounting principles generally accepted in the United States of America. The basis of accounting involves the reporting of only cash and investments and the changes therein resulting from cash inflows (receipts) and cash outflows (disbursements) reported in the period in which they occurred. The basis of accounting also requires presentation of certain information as Other Information.

The regulatory basis of accounting differs from accounting principles generally accepted in the United States of America (GAAP), in that receipts are recognized when received in cash, rather than when earned, and disbursements are recognized when paid, rather than when a liability is incurred. The regulatory basis also allows for all investments to be stated at cost, while GAAP requires fair value for qualifying investments.

Cash and Investments: Investments are stated at cost. Any changes in fair value of the investments are reported as receipts in the year of the sale of the investment.

Receipts: Receipts are presented in the aggregate on the face of the financial statement. The aggregate receipts include the following sources:

Taxes. Amounts received including one or more of the following: property taxes, certified shares (local option tax), property tax replacement credit (local option tax), county option income tax, wheel tax, innkeepers tax, food and beverage tax, county economic development income tax, boat and trailer excise tax, county adjusted gross income tax, and other taxes that are set by the Library.

Licenses and permits. Amounts received from businesses, occupations, or non-businesses that must be licensed before doing business within the government's jurisdiction, or permits levied according to the benefits presumably conferred by the permit. Examples of licenses and permits include the following: peddler licenses, animal licenses, auctioneer licenses, building and planning permits, demolition permits, electrical permits, sign permits, and gun permits.

Intergovernmental receipts. Amounts received from other governments in the form of operating grants, entitlements, or payments in lieu of taxes. Examples of this type of receipts include, but are not limited to: federal grants, state grants, cigarette tax distributions received from the state, motor vehicle highway distribution received from the state, local road and street distribution received from the state, financial institution tax received from the state, auto excise surtax received from the state, commercial vehicle excise tax received from the state, major moves distributions received from the state, and riverboat receipts received from the county.

Charges for services. Amounts received for services including, but not limited to, the following: planning commission charges, building department charges, copies of public records, copy machines charges, accident report copies, gun permit applications, 911 telephone services, recycling fees, dog pound fees, emergency medical service fees, park rental fees, swimming pool receipts, cable TV receipts, ordinance violations, fines and fees, bond forfeitures, court costs, and court receipts.

(Continued)

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Fines and forfeits. Amounts received from fines and penalties imposed for the commission of statutory offenses, violation of lawful administrative rules and regulations (fines), and for the neglect of official duty and monies derived from confiscating deposits held as performance guarantees (forfeitures).

Penalties. Amounts received from late payment fees.

Other receipts. Amounts received from various sources which can include, but are not limited to the following: net proceeds from borrowings; interfund loan activity; transfers authorized by statute, ordinance, resolution or court order; internal service receipts; and fiduciary receipts.

Disbursements: Disbursements are presented in the aggregate on the face of the financial statement. The aggregate disbursements include the following uses:

Personal services. Amounts disbursed for salaries, wages, and related employee benefits provided for all persons employed. In those Libraries where sick leave, vacation leave, overtime compensation, and other such benefits are appropriated separately, such payments would also be included.

Supplies. Amounts disbursed for articles and commodities that are entirely consumed and materially altered when used and/or show rapid depreciation after use for a short period of time. Examples of supplies include office supplies, operating supplies, and repair and maintenance supplies.

Other services and charges. Amounts disbursed for services including, but are not limited to: professional services, communication and transportation, printing and advertising, insurance, utility services, repairs and maintenance, and rental charges.

Debt service principal and interest. Amounts disbursed for fixed obligations resulting from financial transactions previously entered into by the Library. It includes all expenditures for the reduction of the principal and interest of the Library general obligation indebtedness as well as lease agreements.

Capital outlay. Amounts disbursed for land, infrastructure, buildings, improvements, and machinery and equipment having an appreciable and calculable period of usefulness.

Other disbursements. Amounts disbursed for various purposes including, but not limited to the following: interfund loan payments, loans made to other funds, internal service disbursements, and transfers out that are authorized by statute, ordinance, resolution, or court order.

Interfund Transfers: The Library may, from time to time, make transfers from one fund to another. These transfers, if any, are included as a part of the receipts and disbursements of the affected funds and as a part of total receipts and disbursements. The transfers are used for cash flow purposes as provided by various statutory provisions.

Fund Accounting: Separate funds are established, maintained, and reported by the Library. Each fund is used to account for amounts received from and used for specific sources and uses as determined by various regulations. Restrictions on some funds are set by statute while other funds are internally restricted by the Library. The amounts accounted for in a specific fund may only be available for use for certain, legally-restricted purposes. Additionally, some funds are used to account for assets held by the Library in a trustee capacity as an agent of individuals, private organizations, other funds, or other governmental units and, therefore, the funds cannot be used for any expenditures of the Library itself.

(Continued)

NOTE 2 - BUDGETS

The operating budget is initially prepared and approved at the local level. The fiscal officer of the Library submits a proposed operating budget to the governing board for the following calendar year. The budget is advertised as required by law. Prior to adopting the budget, the governing board conducts public hearings and obtains taxpayer comments. Prior to November 1, the governing board approves the budget for the next year. The budget for funds for which property taxes are levied or highway use taxes are received is subject to final approval by the Indiana Department of Local Government Finance.

NOTE 3 - PROPERTY TAXES

Property taxes levied are collected by the County Treasurer and are scheduled to be distributed to the Library in June and December; however, situations can arise which would delay the distributions. State statute (IC 6-1.1-17-16) requires the Indiana Department of Local Government Finance to establish property tax rates and levies by December 31 of the year preceding the budget year or January 15 of the budget year if the Library is issuing debt after December 1 or intends on filing a shortfall appeal. These rates were based upon the assessed valuations adjusted for various tax credits from the preceding year's lien date of January 1. Taxable property is assessed at 100 percent of the true tax value (determined in accordance with rules and regulations adopted by the Indiana Department of Local Government Finance). Taxes may be paid in two equal installments which normally become delinquent if not paid by May 10 and November 10, respectively.

NOTE 4 - DEPOSITS AND INVESTMENTS

Deposits, made in accordance with state statute (IC 5-13), with financial institutions in the State of Indiana, at year end, should be entirely insured by the Federal Depository Insurance Corporation or by the Indiana Public Deposit Insurance Fund (PDIF). This includes any deposit accounts issued or offered by a qualifying financial institution.

State statutes authorize the Library to invest in securities including, but not limited to, the following: federal government securities, repurchase agreements, and certain money market mutual funds. Certain other statutory restrictions apply to all investments made by local governmental units.

NOTE 5 - RISK MANAGEMENT

The Library may be exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; job-related illnesses or injuries to employees; medical benefits to employees, retirees, and dependents; and natural disasters.

These risks can be mitigated through the purchase of insurance, establishment of a self-insurance fund, and/or participation in a risk pool. The purchase of insurance transfers the risk to an independent third-party. The establishment of a self-insurance fund allows the Library to set aside money for claim settlements. The self-insurance fund would be included in the financial statement. The purpose of participation in a risk pool is to provide a medium for the funding and administration of the risks.

The Library has purchased insurance to address the risks described above.

NOTE 6 - PENSION PLAN

Public Employees' Retirement Fund

Plan Description

The Indiana Public Employees' Retirement Fund Defined Benefit Plan (PERF DB) is a cost-sharing multiple-employer defined benefit plan and provides retirement, disability, and survivor benefits to plan members. PERF DB is administered through the Indiana Public Retirement System (INPRS) Board in accordance with state statutes (IC 5-10.2 and IC 5-10.3) and administrative code (35 IAC 1.2), which govern most requirements of the system and give the Library authority to contribute to the plan.

The Public Employees' Hybrid Plan (PERF Hybrid) consists of two components: PERF DB, the employer-funded monthly defined benefit component, and the Public Employees' Hybrid Members Defined Contribution Account, the defined contribution component.

The Retirement Savings Plan for Public Employees (My Choice) is a multiple-employer defined contribution plan. It is administered through the INPRS Board in accordance with state statutes (IC 5-10.2 and IC 5-10.3) and administrative code (35 IAC 1.2), which govern most requirements of the system and give the Library authority to contribute to the plan.

New employees hired have a one-time election to join either the PERF Hybrid or the My Choice.

Financial Report

INPRS issues a publicly available financial report that includes financial statements and required supplementary information for the plan as a whole and for its participants. That report may be obtained by contacting:

Indiana Public Retirement System
One North Capitol, Suite 001
Indianapolis, IN 46204
Ph. (844) 464-6777

Contributions

Members' contributions are set by state statute at 3 percent of compensation for both the defined contribution component of PERF Hybrid and My Choice. The employer may elect to make the contribution on behalf of the member of the defined contribution component of PERF Hybrid and My Choice members may receive additional employer contribution in lieu of the PERF DB. Contributions to the PERF DB are determined by INPRS Board based on actuarial valuation.

NOTE 7 - HOLDING CORPORATION

The Library entered into a capital lease with the West Lafayette Public Library Leasing Corporation (the lessor) in November 2020, which was issued as an addendum to the Library's existing 2012 capital lease with the lessor. The lessor was organized as a not-for-profit corporation pursuant to state statute for the purpose of financing and constructing or reconstructing facilities for lease to the Library. The lessor has been determined to be a related-party of the Library. Lease payments during 2021 and 2022 totaled approximately \$652,949 and \$421,431, respectively.

OTHER INFORMATION (Unaudited)

WEST LAFAYETTE PUBLIC LIBRARY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND CASH AND
 INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2021

	Operating Fund	Rainy Day Fund	LIRF	PLAC	Construction Fund	BONY Sinking Fund	BONY Operating and Reserve Fund	2020 Construction Fund	2020 Bond Issue Expenses Fund	State Technology Fund
Cash and investments - beginning	\$ 512,686	\$ 196,111	\$ 4,737	\$ 972	\$ 1,949,363	\$ 63	\$ 111,096	\$ 8,066,254	\$ 160,000	\$ -
Receipts:										
Taxes	614,069	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	401,929	15,627	-	-	-	-	-	-	-	-
Charges for services	34,960	-	-	-	-	-	-	-	-	-
Fines and forfeits	2,436	-	-	-	-	-	-	-	-	-
Other receipts	30,253	-	-	-	-	-	682	-	-	2,295
Total receipts	1,083,647	15,627	-	-	-	-	682	-	-	2,295
Disbursements:										
Personal services	671,078	-	-	-	-	-	-	-	-	-
Supplies	13,819	-	-	-	-	-	-	-	-	-
Other services and charges	306,273	-	-	-	484,994	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-	-	-	-
Capital outlay	88,813	-	-	-	-	-	-	5,349,217	-	-
Other disbursements	-	-	-	-	25,000	-	-	-	-	-
Total disbursements	1,079,983	-	-	-	509,994	-	-	5,349,217	-	-
Excess (deficiency) of receipts over disbursements	3,664	15,627	-	-	(509,994)	-	682	(5,349,217)	-	2,295
Cash and investments - ending	\$ 516,350	\$ 211,738	\$ 4,737	\$ 972	\$ 1,439,369	\$ 63	\$ 111,778	\$ 2,717,037	\$ 160,000	\$ 2,295

(Continued)

WEST LAFAYETTE PUBLIC LIBRARY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND CASH AND
 INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2021

	2020 Audit Overage	FSA Health	PERF	United Healthcare	Petty Cash Fund	Gifts And Memorials	Akeley Fund	Community Foundation WLPL Fund	Debt Service Fund	Totals
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ -	\$ 75	\$ 62,601	\$ 90,480	\$ 15,093	\$ 610,187	\$ 11,779,718
Receipts:										
Taxes	-	-	-	-	-	-	-	-	885,767	1,499,836
Intergovernmental receipts	-	-	-	-	-	-	-	-	35,403	452,958
Charges for services	-	-	-	-	-	-	-	-	-	34,960
Fines and forfeits	-	-	-	-	-	-	-	-	-	2,436
Other receipts	79,910	3,233	11,887	8,268	-	49,361	9,000	12,932	2,401	210,222
Total receipts	79,910	3,233	11,887	8,268	-	49,361	9,000	12,932	923,571	2,200,413
Disbursements:										
Personal services	-	-	-	-	-	-	-	-	-	671,078
Supplies	-	-	-	-	-	3,407	-	-	-	17,226
Other services and charges	-	-	-	-	-	1,640	-	-	-	792,907
Debt service - principal and interest	-	-	-	-	-	-	-	-	957,449	957,449
Capital outlay	-	-	-	-	-	6,345	-	-	-	5,444,375
Other disbursements	-	3,233	11,887	8,268	-	8,039	-	-	-	56,427
Total disbursements	-	3,233	11,887	8,268	-	19,431	-	-	957,449	7,939,462
Excess (deficiency) of receipts over disbursements	79,910	-	-	-	-	29,930	9,000	12,932	(33,878)	(5,739,049)
Cash and investments - ending	\$ 79,910	\$ -	\$ -	\$ -	\$ 75	\$ 92,531	\$ 99,480	\$ 28,025	\$ 576,309	\$ 6,040,669

WEST LAFAYETTE PUBLIC LIBRARY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND CASH AND
 INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2022

	Operating Fund	Rainy Day Fund	LIRF	PLAC	Construction Fund	BONY Sinking Fund	BONY Operating and Reserve Fund	2020 Construction Fund	2020 Bond Issue Expenses Fund	State Technology Fund
Cash and investments - beginning	\$ 516,350	\$ 211,738	\$ 4,737	\$ 972	\$ 1,439,369	\$ 63	\$ 111,778	\$ 2,717,037	\$ 160,000	\$ 2,295
Receipts:										
Taxes	649,625	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	268,619	12,582	-	-	-	-	-	-	-	-
Charges for services	35,020	-	-	-	-	-	-	-	-	-
Fines and forfeits	2,337	-	-	-	-	-	-	-	-	-
Other receipts	17,803	-	-	-	31,551	-	7,635	-	-	-
Total receipts	973,404	12,582	-	-	31,551	-	7,635	-	-	-
Disbursements:										
Personal services	874,537	-	-	-	-	-	-	-	-	-
Supplies	31,082	-	-	-	-	-	-	-	-	-
Other services and charges	335,349	87,215	-	-	315,239	-	-	1,395	-	-
Debt service - principal and interest	-	-	-	-	-	-	-	-	-	-
Capital outlay	105,332	-	-	-	412,015	-	-	2,632,809	-	-
Other disbursements	-	-	-	-	-	-	-	-	-	-
Total disbursements	1,346,300	87,215	-	-	727,254	-	-	2,634,204	-	-
Excess (deficiency) of receipts over disbursements	(372,896)	(74,633)	-	-	(695,703)	-	7,635	(2,634,204)	-	-
Cash and investments - ending	\$ 143,454	\$ 137,105	\$ 4,737	\$ 972	\$ 743,666	\$ 63	\$ 119,413	\$ 82,833	\$ 160,000	\$ 2,295

(Continued)

WEST LAFAYETTE PUBLIC LIBRARY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND CASH AND
 INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2022

	2020 Audit Overage	FSA Health	PERF	United Healthcare	Petty Cash Fund	Gifts And Memorials	Akeley Fund	Community Foundation WLPL Fund	Debt Service Fund	Totals
Cash and investments - beginning	\$ 79,910	\$ -	\$ -	\$ -	\$ 75	\$ 92,531	\$ 99,480	\$ 28,025	\$ 576,309	\$ 6,040,669
Receipts:										
Taxes	-	-	-	-	-	-	-	-	857,272	1,506,897
Intergovernmental receipts	-	-	-	-	-	-	-	-	31,495	312,696
Charges for services	-	-	-	-	-	-	-	-	-	35,020
Fines and forfeits	-	-	-	-	-	-	-	-	-	2,337
Other receipts	-	1,066	13,925	9,770	-	112,247	-	1,297	8	195,302
Total receipts	-	1,066	13,925	9,770	-	112,247	-	1,297	888,775	2,052,252
Disbursements:										
Personal services	-	-	-	-	-	-	-	-	-	874,537
Supplies	-	-	-	-	-	22,392	-	-	-	53,474
Other services and charges	-	-	-	-	-	60	-	-	5,392	744,650
Debt service - principal and interest	-	-	-	-	-	-	-	-	886,981	886,981
Capital outlay	-	-	-	-	-	14,420	-	-	-	3,164,576
Other disbursements	-	1,066	13,925	9,770	-	3,909	-	4,479	-	33,149
Total disbursements	-	1,066	13,925	9,770	-	40,781	-	4,479	892,373	5,757,367
Excess (deficiency) of receipts over disbursements	-	-	-	-	-	71,466	-	(3,182)	(3,598)	(3,705,115)
Cash and investments - ending	\$ 79,910	\$ -	\$ -	\$ -	\$ 75	\$ 163,997	\$ 99,480	\$ 24,843	\$ 572,711	\$ 2,335,554

WEST LAFAYETTE PUBLIC LIBRARY
SCHEDULE OF LEASES AND DEBT
December 31, 2022

<u>Lessor</u>	<u>Purpose</u>	<u>Annual Lease Payment</u>	<u>Lease Beginning Date</u>	<u>Lease Ending Date</u>
Governmental activities: Ricoh	Photocopier Rental	\$ 3,887	8/29/2016	8/29/2021
Total of annual lease payments		<u>\$ 3,887</u>		

<u>Description of Debt</u>		<u>Ending Principal Balance</u>	<u>Interest Due Within One Year</u>
<u>Type</u>	<u>Purpose</u>		
Governmental activities:			
General obligation bonds	Library construction project 2003-2004	\$ -	\$ -
General obligation bonds	Library construction project 2019 bonds	1,439,374	1,439,374
Revenue bonds	Library construction project 2020 bonds	<u>2,716,987</u>	<u>2,716,987</u>
Total governmental activities		<u>4,156,361</u>	<u>4,156,361</u>
Totals		<u>\$ 4,156,361</u>	<u>\$ 4,156,361</u>

WEST LAFAYETTE PUBLIC LIBRARY
SCHEDULE OF CAPITAL ASSETS
December 31, 2022

Capital assets are reported at actual or estimated historical cost based on appraisals or deflated current replacement cost. Contributed or donated assets are reported at estimated fair value at the time received.

	<u>Ending Balance</u>
Governmental activities:	
Land	\$ 344,160
Infrastructure	10
Buildings	23,881,908
Improvements other than buildings	10,200
Machinery, equipment, and vehicles	1,390,708
Construction in progress	7,983,421
Books and other	<u>2,406,413</u>
 Total governmental activities	 <u>36,016,820</u>
 Total capital assets	 <u>\$ 36,016,820</u>

WEST LAFAYETTE PUBLIC LIBRARY
STATE REPORTING INFORMATION
January 1, 2021 – December 31, 2022

The reports presented herein were prepared in addition to another official report prepared for the Library as listed below:

Indiana State Board of Accounts Compliance Examination of West Lafayette Public Library.

The above report contains the results of the compliance examination as required by the Indiana State Board of Accounts' *Accounting and Uniform Compliance Guidelines Manual For Libraries*.



Management and Those Charged with Governance
West Lafayette Public Library
West Lafayette, Indiana

In planning and performing our audit of the financial statement of the West Lafayette Public Library ("Library") as of and for the year ended December 31, 2022 and for the period January 1, 2021 through December 31, 2022, in accordance with auditing standards generally accepted in the United States of America, we considered the Library's internal control over financial reporting ("internal control") as a basis for designing our auditing procedures for the purpose of expressing our opinion on the financial statement, but not for the purpose of expressing an opinion on the effectiveness of the Library's internal control. Accordingly, we do not express an opinion on the effectiveness of the Library's internal control.

Our consideration of internal control was for the limited purpose described in the preceding paragraph and was not designed to identify all deficiencies in internal control that might be significant deficiencies or material weaknesses and therefore, there can be no assurance that all deficiencies, significant deficiencies, or material weaknesses have been identified. However, as discussed below, we identified certain matters that we are required to or wish to communicate to you. Matters communicated in this letter are classified as follows:

- **Material Weakness** – A material weakness is a deficiency, or combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the entity's financial statement will not be prevented or detected and corrected on a timely basis.
- **Significant Deficiency** – A significant deficiency is a deficiency, or combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.
- **Deficiency** – A control deficiency exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent or detect and correct misstatements on a timely basis.

Approval of Transfers	Material Weakness
Control Deficiency:	During our testing of interfund transfers, Crowe requested all Board resolutions approving the interfund transfers during 2021 and 2022 from management. Management noted there were no Board resolutions approving such transfers.
Potential Effect:	Cash could be incorrectly transferred from one fund to another for unallowable uses.
Recommendation:	Crowe recommends that all transfers be reviewed and approved via a resolution by the Board.

Annual Financial Report (AFR) Review	Material Weakness
Control Deficiency:	<p>Per inquiry of Library management and review of the AFR, there is no formal AFR review process taking place prior to the AFR submission. We also noted that during our testing of the Library's reconciliation of the prior year ending balances to the current year AFR beginning balances, the Rainy-Day beginning balance in 2021 was understated by \$28,844, the Akeley Fund beginning balance was overstated by \$11,305, the Community Foundation WLPL Fund balance was overstated by \$1,025, and the 2020 Audit Overage fund was overstated by \$79,910.</p> <p>We noted the PERF, FSA Health, United Healthcare, and State Technology funds were not included on the AFR for 2021 or 2022, resulting in total receipts for the audit period to be understated by \$50,444 and total disbursements for the audit period to be understated by 50,444.</p> <p>We recommended to adjust the beginning balances, receipt, and disbursement activity for calendar years 2021 and 2022 on the AFR to match the prior year audit report and the current year annual funds ledgers.</p>
Potential Effect:	Receipt activity, disbursement activity, and fund balances could be misstated at year end.
Recommendation:	We recommend that management thoroughly reviews the AFR prior to submission to the Indiana Gateway Portal, so that the underlying detail and the AFR agree to each other and are accurately presented. We recommend the review process be formally documented.

This communication is intended solely for the information and use of management, the Board of Trustees, and others within the organization and is not intended to be and should not be used by anyone other than these specified parties.

Crowe LLP
Crowe LLP

Indianapolis, Indiana
October 19, 2023



Management and Those Charged with Governance
West Lafayette Public Library
West Lafayette, Indiana

Professional standards require that we communicate certain matters to keep you adequately informed about matters related to the financial statement audit that are, in our professional judgment, significant and relevant to your responsibilities in overseeing the financial reporting process. We communicate such matters in this report.

AUDITOR'S RESPONSIBILITY UNDER AUDITING STANDARDS GENERALLY ACCEPTED IN THE UNITED STATES OF AMERICA

Our responsibility is to form and express an opinion about whether the financial statement that has been prepared by management with your oversight are presented fairly, in all material respects, in conformity with accounting principles generally accepted in the United States of America. The audit of the financial statement does not relieve you of your responsibilities and does not relieve management of their responsibilities. Refer to our engagement letter with the Entity for further information on the responsibilities of management and of Crowe LLP.

COMMUNICATIONS REGARDING OUR INDEPENDENCE FROM THE ENTITY

Auditing standards generally accepted in the United States of America require independence for all audits, and we confirm that we are independent auditors with respect to the Entity under the independence requirements established by the American Institute of Certified Public Accountants.

Additionally, we wish to communicate that we have no relationships with the Entity that, in our professional judgment, may reasonably be thought to bear on our independence and that we gave significant consideration to in reaching the conclusion that our independence has not been impaired.

PLANNED SCOPE AND TIMING OF THE AUDIT

We are to communicate an overview of the planned scope and timing of the audit. Accordingly, the following matters regarding the planned scope and timing of the audit were discussed with you during the planning stages of the audit.

- How we proposed to address the significant risks of material misstatement, whether due to fraud or error.
- Our approach to internal control relevant to the audit.
- The concept of materiality in planning and executing the audit, focusing on the factors considered rather than on specific thresholds or amounts.
- The nature and extent of specialized skills or knowledge needed to plan and evaluate the results of the audit, including the use of an auditor's expert.
- Where the Entity has an internal audit function, the extent to which the auditor will use the work of internal audit, and how the external and internal auditors can best work together.

- Your views and knowledge of matters you consider warrant our attention during the audit, as well as your views on:
 - The allocation of responsibilities between you and management.
 - The Entity's objectives and strategies, and the related business risks that may result in material misstatements.
 - Significant communications between the Entity and regulators.
 - Other matters you believe are relevant to the audit of the financial statement.

SIGNIFICANT ACCOUNTING POLICIES AND MANAGEMENT JUDGMENTS AND ACCOUNTING ESTIMATES

Significant Accounting Policies: Those Charged with Governance should be informed of the initial selection of and changes in significant accounting policies or their application. Also, Those Charged with Governance should be aware of methods used to account for significant unusual transactions and the effect of significant accounting policies in controversial or emerging areas where there is a lack of authoritative consensus. We believe management has the primary responsibility to inform Those Charged with Governance about such matters. There were no such accounting changes or significant policies requiring communication.

Management Judgments and Accounting Estimates: Further, accounting estimates are an integral part of the financial statement prepared by management and are based upon management's current judgments. These judgments are based upon knowledge and experience about past and current events and assumptions about future events. Certain estimates are particularly sensitive because of their significance and because of the possibility that future events affecting them may differ markedly from management's current judgment.

AUDITOR'S JUDGMENTS ABOUT QUALITATIVE ASPECTS OF SIGNIFICANT ACCOUNTING PRACTICES

We are to discuss with you our comments about the following matters related to the Entity's accounting policies and financial statement disclosures. Accordingly, these matters will be discussed during our meeting with you.

- The appropriateness of the accounting policies to the particular circumstances of the Entity, considering the need to balance the cost of providing information with the likely benefit to users of the Entity's financial statement.
- The overall neutrality, consistency, and clarity of the disclosures in the financial statement.
- The effect of the timing of transactions in relation to the period in which they are recorded.
- The potential effect on the financial statement of significant risks and exposures, and uncertainties that are disclosed in the financial statement.
- The extent to which the financial statement is affected by unusual transactions including nonrecurring amounts recognized during the period, and the extent to which such transactions are separately disclosed in the financial statement.
- The issues involved, and related judgments made, in formulating particularly sensitive financial statement disclosures.
- The factors affecting asset and liability carrying values, including the Entity's basis for determining useful lives assigned to tangible and intangible assets.
- The selective correction of misstatements, for example, correcting misstatements with the effect of increasing reported earnings, but not those that have the effect of decreasing reported earnings.

CORRECTED AND UNCORRECTED MISSTATEMENTS

Corrected Misstatements: We are to inform you of material corrected misstatements that were brought to the attention of management as a result of our audit procedures.

- For calendar year 2021, an adjustment was posted to the Annual Financial Report (AFR) to get the beginning AFR balances to agree to the 2020 audited financial statement ending balances. The impact of the adjustment was a decrease to the 2020 Audit Overage beginning balance and an increase to 2020 Audit Overage receipts of \$79,910, an increase to the Rainy Day fund beginning cash balance and a decrease to the Rainy Day fund receipts of \$28,844, an increase to the Akeley fund beginning balance and decrease to Akeley fund disbursements of \$11,305, and an increase to the Community Foundation WLPL fund receipts and a decrease to the Community Foundation WLPL fund beginning balance of \$1,025. There was no change to the ending cash balance in total.
- For calendar years 2021 and 2022, and adjustment was posted to the Annual Financial Report to include clearing fund balances per the detailed listings of receipts and disbursements on the AFR. The impact of the adjustment was an increase of \$25,812 to PERF fund disbursements and receipts, an increase of \$18,038 to United Health fund disbursements and receipts, and an increase of \$4,299 to FSA Health disbursements and receipts. There was no change to the ending cash balance in total.
- For calendar year 2021, an adjustment was posted to the Annual Financial Report to include the State Technology fund balances per the detailed listings of receipts and disbursements on the AFR. The impact of the adjustment was an increase of \$2,295 to disbursements and receipts. There was no change to the ending cash balance in total.

Uncorrected Misstatements: We are to inform you of uncorrected misstatements that were aggregated by us during the current engagement and pertaining to the latest and prior period(s) presented that were determined by management to be immaterial, both individually and in the aggregate, to the financial statement taken as a whole.

There were no such misstatements.

OTHER COMMUNICATIONS

Communication Item	Results
<p>Other Information Included in an Annual Report Information may be prepared by management that accompanies or includes the financial statement. To assist your consideration of this information, you should know that we are required by audit standards to read such information and consider whether a material inconsistency exists between the other information and the financial statement. We are also to remain alert for indications that:</p> <ul style="list-style-type: none"> • Material inconsistency exists between the other information and the auditor’s knowledge obtained in the audit; or • A material misstatement of fact exists, or the other information is otherwise misleading. <p>If we identify a material inconsistency between the other information and the financial statement, we are to seek a resolution of the matter.</p>	<p>We read the other information and noted no material inconsistencies or misstatement of facts based on our reading thereof.</p>

Communication Item	Results
<p>Significant Difficulties Encountered During the Audit We are to inform you of any significant difficulties encountered in dealing with management related to the performance of the audit.</p>	<p>There were no significant difficulties encountered in dealing with management related to the performance of the audit.</p>
<p>Disagreements with Management We are to discuss with you any disagreements with management, whether or not satisfactorily resolved, about matters that individually or in the aggregate could be significant to the Entity's financial statement or the auditor's report.</p>	<p>During our audit, there were no such disagreements with management.</p>
<p>Difficulties or Contentious Matters We are required to discuss with the Those Charged with Governance any difficulties or contentious matters for which we consulted outside of the engagement team.</p>	<p>During the audit, there were no such issues for which we consulted outside the engagement team.</p>
<p>Circumstances that Affect the Form and Content of the Auditor's Report We are to discuss with you any circumstances that affect the form and content of the auditor's report, if any.</p>	<p>There are no such circumstances that affect the form and content of the auditor's report.</p>
<p>Consultations with Other Accountants If management consulted with other accountants about auditing and accounting matters, we are to inform you of such consultation, if we are aware of it, and provide our views on the significant matters that were the subject of such consultation.</p>	<p>We are not aware of any instances where management consulted with other accountants about auditing or accounting matters since no other accountants contacted us, which they are required to do by Statement on Auditing Standards No. 50, before they provide written or oral advice.</p>
<p>Representations the Auditor Is Requesting from Management We are to provide you with a copy of management's requested written representations to us.</p>	<p>We direct your attention to a copy of the letter of management's representation to us provided separately.</p>
<p>Significant Issues Discussed, or Subject to Correspondence, With Management We are to communicate to you any significant issues that were discussed or were the subject of correspondence with management.</p>	<p>Such issues may include:</p> <ul style="list-style-type: none"> • Significant events or transactions that occurred during the year. • Business conditions affecting the Entity, and business plans and strategies that may affect the risks of material misstatement. • Discussions or correspondence in connection with the initial or recurring retention of the auditor including, among other matters, any discussions or correspondence regarding the application of accounting principles and auditing standards. <p>There were no such significant issues discussed, or subject to correspondence, with management.</p>
<p>Significant Related Party Findings or Issues We are to communicate to you significant findings or issues arising during the audit in connection with the Entity's related parties.</p>	<p>There were no such findings or issues that are, in our judgment, significant and relevant to you regarding your oversight of the financial reporting process.</p>

Communication Item	Results
<p>Other Findings or Issues We Find Relevant or Significant We are to communicate to you other findings or issues, if any, arising during the audit that are, in our professional judgment, significant and relevant to you regarding your oversight of the financial reporting process.</p>	<p>There were no such other findings or issues that are, in our judgment, significant and relevant to you regarding your oversight of the financial reporting process.</p>

We are pleased to serve your Entity as its independent auditors and look forward to our continued relationship. We provide the above information to assist you in performing your oversight responsibilities and would be pleased to discuss this letter or any matters further, should you desire. This letter is intended solely for the information and use of those charged with governance and, if appropriate, management, and is not intended to be and should not be used by anyone other than these specified parties.

Crowe LLP

Crowe LLP

Indianapolis, Indiana
 October 19, 2023

WLPL Team

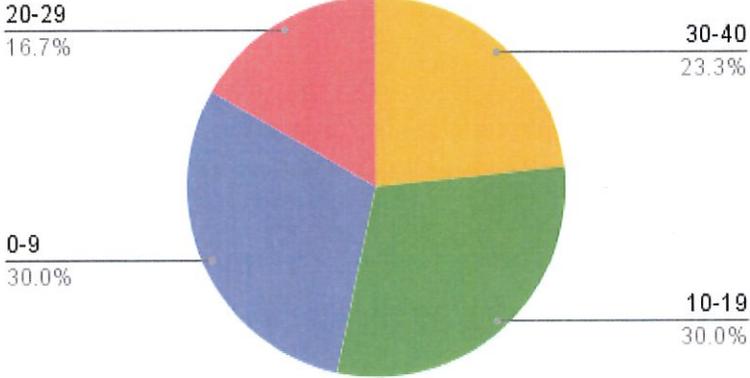
30
Staff Members

609
weekly staff hours

3.2 yrs
average length
of service

13
Average hours each
week for part time

Count of Hours Category



Ashley Meyer, Adult Department
Diane Walkup, Materials



Gail Mesecar
Children's Department

MONTHLY STATISTICS

14,941
Visits

17,488
Circulation

55
Number of
programs

1062
Program
Attendance

7.6%
Checked
out 10+
times last
year

West Lafayette Public Library
Salary Schedule
2024

**2023 schedule included minimum 5% increase for all staff

Full Time Positions	Annual rate of pay Ed. Requirements	# of staff	2023 Schedule		2% inc > 2023		3% inc > 2023		4% inc > 2023		5% inc > 2023	
			Minimum	Maximum	Minimum	Maximum	Minimum	Maximum	Minimum	Maximum	Minimum	Maximum
Library Director	MLS	1	\$77,900.00	\$97,900.00	\$80,630.00	\$101,360.00	\$80,630.00	\$101,360.00	\$80,630.00	\$101,360.00	\$80,630.00	\$101,360.00
Deputy Director	MLS	1	\$45,000.00	\$72,000.00	\$45,900.00	\$73,440.00	\$47,277.00	\$75,643.20	\$46,800.00	\$74,880.00	\$47,250.00	\$75,600.00
Department Head	BA/MLS	3-5	\$38,150.00	\$67,500.00	\$38,913.00	\$68,850.00	\$40,080.39	\$70,915.50	\$39,676.00	\$70,200.00	\$40,057.50	\$70,875.00
Librarian	BA	2-4	\$34,700.00	\$54,600.00	\$35,394.00	\$55,692.00	\$36,455.82	\$57,362.76	\$36,088.00	\$56,784.00	\$36,435.00	\$57,330.00
Part-Time Staff	Hourly Rate of Pay	# of staff	2023 Schedule 10% inc > 2022		2% inc > 2023		3% inc > 2023		4% inc > 2023		5% inc > 2023	
			Minimum	Maximum	Minimum	Maximum	Minimum	Maximum	Minimum	Maximum	Minimum	Maximum
Library Specialist	BA +	2-4	\$15.00	\$33.00	\$15.30	\$33.66	\$15.45	\$33.99	\$15.60	\$34.32	\$15.75	\$34.65
Library Assistant	BA	2-4	\$12.00	\$28.00	\$12.24	\$28.56	\$12.36	\$28.84	\$12.48	\$29.12	\$12.60	\$29.40
Library Clerk	some HS+	20-25	\$10.50	\$20.00	\$10.71	\$20.40	\$10.82	\$20.60	\$10.92	\$20.80	\$11.03	\$21.00

Full Time Positions	Annual rate of pay Ed. Requirements	# of staff	2023 Schedule		2% inc > 2023		3% inc > 2023		4% inc > 2023		5% inc > 2023	
			Minimum	Maximum	Minimum	Maximum	Minimum	Maximum	Minimum	Maximum	Minimum	Maximum
Library Director	MLS	1	\$37.45	\$47.07	\$37.45	\$47.07	\$38.76	\$48.73	\$38.76	\$48.73	\$38.76	\$48.73
Deputy Director	MLS	1	\$21.63	\$34.62	\$22.07	\$35.31	\$22.73	\$36.37	\$22.50	\$36.00	\$22.72	\$36.35
Department Head	BA/MLS	3-5	\$18.34	\$32.45	\$18.71	\$33.10	\$19.27	\$34.09	\$19.08	\$33.75	\$19.26	\$34.07
Librarian	BA	2-4	\$16.68	\$26.25	\$17.02	\$26.78	\$17.53	\$27.58	\$17.35	\$27.30	\$17.52	\$27.56
Part-Time Staff	Hourly Rate of Pay	# of staff	2023 Schedule 10% inc > 2022		2% inc > 2023		3% inc > 2023		4% inc > 2023		5% inc > 2023	
			Minimum	Maximum	Minimum	Maximum	Minimum	Maximum	Minimum	Maximum	Minimum	Maximum
Library Specialist	BA +	2-4	\$15.00	\$33.00	\$15.30	\$33.66	\$15.45	\$33.99	\$15.60	\$34.32	\$15.75	\$34.65
Library Assistant	BA	2-4	\$12.00	\$28.00	\$12.24	\$28.56	\$12.36	\$28.84	\$12.48	\$29.12	\$12.60	\$29.40
Library Clerk	some HS+	20-25	\$10.50	\$20.00	\$10.71	\$20.40	\$10.82	\$20.60	\$10.92	\$20.80	\$11.03	\$21.00



HOLIDAY CLOSINGS 2024

Date	Schedule	Holiday	Day
January 1, 2024	Closed	New Year's Day	Monday
March 31, 2024	Closed	Easter	Sunday
May 27, 2024	Closed	Memorial Day	Monday
June 19, 2024	Closed	Juneteenth	Wednesday
July 4, 2024	Closed	Independence Day	Monday
October 14, 2024	Closed Staff Development	Columbus/Indigenous People's Day	Monday
November 28, 2024	Closed	Thanksgiving	Thursday
December 24, 2023	Closed	Christmas Eve	Tuesday
December 25, 2024	Closed	Christmas Day	Wednesday
December 31, 2024	Closed	New Year's Eve	Tuesday
January 1, 2025	Closed	New Year's Day	Wednesday



Proposal to revise Holiday Pay for WLPL Employees beginning in March, 2023

Current Plan-Voted in March 2023

- 8 Holidays for FT staff with 8 hours pay
- 4 Holidays for PT staff with 6 hours

Revised Plan

7 Holidays for all staff. Holiday Scaffolded hours scale

- 40 hrs/wk = 8 hrs paid
- 20-30 hrs/wk = 4 hrs paid
- 10-19 hrs/wk = 3 hrs paid
- 0-9 hrs/wk = 0

MLK Day as a Floating Holiday for FT to be used before November

**cost calculated based on 2023 salaries

	days x hours						
	Holiday staffing \$ daysxhours	Full time	Part time 20-39	Part time 10-19	Part time >0-9	Total cost	Cost (not incl. FT)
	per hour	\$193.78	\$121.21	\$132.42	\$110.40	\$557.81	\$364.03
Current Holiday Pay (March 2023)	FT8x8 PT4x6	\$12,401 .92	\$2,909.04	\$3,178.08	\$2,649.60	\$21,138.64	\$8,736.72
Revised Plan Alt (October 2023)	FT8X8 PT20(7x4) PT10(7X3)	\$12,401 .92	\$3,393.88	\$2,780.82	\$0.00	\$18,576.62	\$6,174.70

Cost savings - \$2562.02



*Proposed Revision to Staff
Handbook*

HOLIDAYS

Holiday pay will be allotted to all permanent employees for the following holidays whether or not the Library is open on these days:

- New Year's Day
- Martin Luther King, Jr. (floating holiday)
- Memorial Day
- Juneteenth
- Independence Day-July 4th
- Thanksgiving Day
- Christmas Day

* (Does not include: Work-study, temporary, intern, contractual employees)

Holiday pay is at the employee's regular hourly rate of pay. Full-time employees will receive eight (8) hours of holiday pay. Part-time employees will be compensated per the schedule below:

- 40 hrs/wk = 8 hrs paid
- 20-30 hrs/wk = 4 hrs paid
- 10-19 hrs/wk = 3 hrs paid
- 0-9 hrs/wk = 0

The Board shall annually adopt a schedule of holidays and closing dates in accordance with this policy, which shall be communicated to all staff. The Board may approve other Floating Holidays for staff as they see fit.

Card fee based on operating budget divided by service population

2024 = \$1,491,999 (Form 4) / 44,595 (US Census 2020, West Lafayette) = \$33.46*

2023 (current) fee is \$34.00. Recommend keeping the same for 2024

IC 36-12-2-25:

“...a library board must set and charge a fee for a local library card issued under subsection...”

(d) The minimum fee that the board may set under subsection (c) is the greater of the following:

(1) The library district's operating fund expenditure per capita in the most recent year for which that information is available in the Indiana State Library's annual "Statistics of Indiana Libraries".

(2) Twenty-five dollars (\$25).



West Lafayette Public Library

Subject: Meeting Room and Study Room Use

Effective Date:

Authorized By:

Review: 3 years

Policy

- New*
- Revised*

The West Lafayette Public Library provides spaces for public meetings and gatherings. Meeting rooms are available to the public for the purpose of presenting programs of culture, education, entertainment, or information to the West Lafayette community. Study rooms are available for the purpose of quiet study, small group work, or virtual meeting participation. Library users may schedule meeting rooms and/or study rooms in accordance with the guidelines below.

Reserving a Meeting Room

Community meetings, gatherings, and events will be scheduled on a first-come, first-serve basis. Individuals reserving the room must have an unrestricted Library card with the West Lafayette Public Library or another Evergreen Library, (Indiana residents living inside any area of the Indiana [Statewide Reciprocal Borrowing Covenant Libraries](#) are eligible for a free Reciprocal Borrower Card) and be 18 years of age or older. Those without a West Lafayette Public Library card may reserve a room on the same day if no other reservations exist. Reservations may be made in person, by phone, or online via the Library's website. Groups may reserve meeting rooms up to 6 times per every 6-month period (January-June; July-December) and up to six months in advance.

Library programs have scheduling priority in meeting rooms. The meeting rooms are available for use during regular Library hours, with reservations ending 15 minutes before closing. Meeting rooms may be used outside



Library hours provided prior arrangements are made with the Library. See the Outside-Hours Policy for more information.

All meetings must be open to the public, except for private meetings or parties (defined as a gathering that is by invitation only). Private use of the room is available for a fee of \$35/hour, 2 hour minimum, which must be paid in advance. Private meetings must adhere to all other Library guidelines.

Rooms are available based on estimated group size:

- Elm, Maple, Walnut: up to 130
- Elm & Maple: up to 100
- Maple & Walnut: up to 80
- Elm: up to 50
- Maple: up to 50
- Walnut: up to 30
- Creativity Lab: up to 24 (needs staff approval)

Booking a Study Room

Study rooms may be booked for use with a same-day reservation granted by Library staff over the phone or in person. Study rooms are booked on a first-come first serve basis. A Library card is not required for use of study rooms but users must provide a phone number or email address. The person reserving the room will be held responsible for the group's use of that study room.

Study room reservations are for a single two-hour time block per group per day. Time cannot be split and individual members of each group cannot reserve additional time blocks.

Rooms are available based on estimated group size:

- Room 224: up to 12
- Room 229: up to 4
- Room 244: up to 4

Using the Meeting Rooms and Study Rooms

Meeting room and study room users will adhere to the Library Behavior Policy and expectations as outlined below. Failure to follow these



instructions will result in billing for repairs or loss of rental privilege. The reserving individual is responsible for damages to meeting rooms. Any additional cleaning or repair required beyond normal Library maintenance may be billed at an hourly rate and/or result in the removal of meeting room privileges.

1. No fee may be charged for admission to events in the meeting rooms, study rooms or elsewhere on Library premises.
2. Advertising of profit-making meetings, events, products, etc. is not allowed on Library premises. The selling of materials and/or services is prohibited in the meeting rooms and anywhere else on Library premises.
3. Groups using the room are responsible for setting up the room and returning the meeting room and/or kitchenette to a similar way to its regular state. Requested reservation times should be made in order to plan adequate time for set-up and clean-up. Rooms must be cleaned and vacated 15 minutes prior to the closing of the Library.
4. Reservations for a later time in the day will be considered a “no show” and canceled if no one has arrived 15 minutes after the scheduled start time.
5. Light refreshments may be served. No alcoholic beverages may be dispensed or consumed on Library property without the written consent of the West Lafayette Public Library Board of Trustees and proper serving license requirements, per Indiana State Code.
6. The Library offers audio-visual equipment and an audio-looping system for use in some of our meeting rooms.
7. The West Lafayette Public Library assumes no responsibility for the security of personal items in the meeting rooms.
8. Permission from the Library Director, in consultation with the Library Board as necessary, will be required for any use of the meeting rooms which do not clearly fit the stated guidelines in this document.
9. Failure to adhere to these regulations may result in discontinuance of the groups’ use of study rooms.

West Lafayette Public Library Ancillary Insurance 2024

Ancillary Insurance Current		Yearly			Biweekly	
	Total	WLPL Paid Percentage	WLPL Paid Amount	Staff Paid Amount	WLPL Paid Amount	Staff Paid Amount
Dental	\$4,814.52	0.85	\$4,092.34	\$722.18	\$157.40	\$27.78
Vision	\$1,294.56	0.85	\$1,100.38	\$194.18	\$42.32	\$7.47
Life	\$282.76	0.85	\$240.35	\$42.41	\$9.24	\$1.63
Short Term	\$1,407.22	0.85	\$1,196.14	\$211.08	\$46.01	\$8.12
TOTAL	\$7,799.06		\$6,629.20	\$1,169.86	\$254.97	\$44.99

Ancillary Insurance Updated		Yearly			Biweekly	
	Total	WLPL Paid Percentage	WLPL Paid Amount	Staff Paid Amount	WLPL Paid Amount	Staff Paid Amount
Dental	\$3,548.28	0.85	\$3,016.04	\$532.24	\$116.00	\$20.47
Vision	\$948.48	0.85	\$806.21	\$142.27	\$31.01	\$5.47
Life	\$282.76	0.85	\$240.35	\$42.41	\$9.24	\$1.63
Short Term	\$1,407.72	0.85	\$1,196.56	\$211.16	\$46.02	\$8.12
TOTAL	\$6,187.24		\$5,259.15	\$928.09	\$202.28	\$35.70

Cost Difference **-\$1,611.82** **-\$1,370.05** **-\$241.77** **-\$52.69** **-\$9.30**