

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

COMPLIANCE REPORT

OF

LADOGA-CLARK TOWNSHIP DISTRICT LIBRARY

MONTGOMERY COUNTY, INDIANA

January 1, 2013 to December 31, 2017



FILED
06/20/2018

TABLE OF CONTENTS

<u>Description</u>	<u>Page</u>
Schedule of Officials	2
Transmittal Letter	3
Other Information - Unaudited:	
Schedule of Cash and Investment Balances - Regulatory Basis	6
Exit Conference.....	7

SCHEDULE OF OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Director	Wanda Bennett Debbie Clapp	06-01-12 to 05-31-16 06-01-16 to 05-31-18
Treasurer	Nedra Richardson	01-01-13 to 12-31-18
President of the Library Board	Debra Mayers Melanie Brown	01-01-13 to 12-31-16 01-01-16 to 12-31-18



STATE OF INDIANA
AN EQUAL OPPORTUNITY EMPLOYER

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

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

TO: THE OFFICIALS OF THE LADOGA-CLARK TOWNSHIP DISTRICT
LIBRARY, MONTGOMERY COUNTY, INDIANA

As authorized under Indiana Code 5-11-1, we performed certain procedures to the accounting records and related documents of the Ladoga-Clark Township District Library (Library), Montgomery County, for the period of January 1, 2013 to December 31, 2017, to determine compliance with applicable Indiana laws and uniform compliance guidelines established by the Indiana State Board of Accounts.

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

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

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

May 15, 2018

(This page intentionally left blank.)

OTHER INFORMATION - UNAUDITED

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

LADOGA-CLARK TOWNSHIP DISTRICT LIBRARY
 SCHEDULE OF CASH AND INVESTMENT
 BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2017

Fund	Cash and Investments 12-31-17
Operating	\$ 80,987
Rainy Day	6,881
Summer Reading Program	388
Pass Thru Fund	5
MCCF Grant	1,195
Local History	25
Maude Neff Gift Fund	14,953
Jean Smith Memorial Cd	1,022
Lirf	29,272
Copier	<u>2,491</u>
Total	<u>\$ 137,219</u>

LADOGA-CLARK TOWNSHIP DISTRICT LIBRARY
EXIT CONFERENCE

The contents of this report were discussed on May 15, 2018, with Nedra Richardson, Treasurer.