

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

COMPLIANCE REPORT
OF
LINTON PUBLIC LIBRARY
GREENE COUNTY, INDIANA
January 1, 2015 to December 31, 2018



FILED
12/03/2019

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SCHEDULE OF OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Director	Krystal Becker Jennifer White	01-01-15 to 02-05-16 02-06-16 to 12-31-19
Treasurer	Jennifer White Charlotte Hardesty Gayle Margraf	01-01-15 to 11-15-18 11-16-18 to 01-17-19 01-18-19 to 12-31-19
President of the Library Board	Mike Perigo	01-01-15 to 12-31-19



STATE OF INDIANA
AN EQUAL OPPORTUNITY EMPLOYER

STATE BOARD OF ACCOUNTS
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TO: THE OFFICIALS OF THE LINTON PUBLIC LIBRARY, GREENE COUNTY, INDIANA

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

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

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

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

October 22, 2019

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OTHER INFORMATION - UNAUDITED

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

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

Fund	Cash and Investments 12-31-18
Operating	\$ 256,755
Rainy Day	140,531
PLAC	-
Debt Collection	204
Evergreen Indiana Fund	108
Copier	8,080
Gift	21,810
Dedicated Employee	-
State Technology Fund Grant	183
Gifts For Books	442
Adult Programming	142
Summer Reading Program	2,093
Juvenile Programming	327
Building Fund	-
Debt Service	<u>87,143</u>
Total	<u>\$ 517,818</u>

LINTON PUBLIC LIBRARY
EXIT CONFERENCE

The contents of this report were discussed on October 22, 2019, with Gayle Margraf, Treasurer; Mike Perigo, President of the Library Board; and Jennifer White, Director.