

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

COMPLIANCE REPORT
OF
LOOGOOTEE PUBLIC LIBRARY
MARTIN COUNTY, INDIANA
January 1, 2015 to December 31, 2018



FILED
12/10/2019

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SCHEDULE OF OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Director	Darla Wagler	01-01-15 to 12-31-19
Treasurer	Brenda Edward M. Susan Harrawood	01-01-15 to 02-12-18 02-13-18 to 12-31-19
President of the Library Board	Patricia Hale	01-01-15 to 12-31-19



STATE OF INDIANA
AN EQUAL OPPORTUNITY EMPLOYER

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TO: THE OFFICIALS OF THE LOOGOOTEE PUBLIC LIBRARY, MARTIN COUNTY, INDIANA

As authorized under Indiana Code 5-11-1, we performed certain procedures to the accounting records and related documents of the Loogootee Public Library (Library), 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 28, 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.

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

Fund	Cash and Investments 12-31-18
Rainy Day	\$ 10,259
Technology	626
Summer Reading Program	364
LIRF	13,868
LIRF/LPL 2013	35,639
Cash Change Fund	10
Petty Cash Fund	50
Federal Tax	-
FICA	-
Medicare	-
State Tax	-
County Tax	-
PERF	-
Evergreen Indiana Fines and Fees Fund	227
Reads Library Donation Building Fund	16,266
Operating	253,812
Gift	395
Total	<u>\$ 331,516</u>

LOGOOTEER PUBLIC LIBRARY
EXIT CONFERENCE

The contents of this report were discussed on October 28, 2019, with M. Susan Harrawood, Treasurer, and Shirley Jeffers, Vice President of the Library Board.