

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

COMPLIANCE REPORT
OF
SWITZERLAND COUNTY PUBLIC LIBRARY
SWITZERLAND 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	Shannon Phipps Emily Fox	01-01-15 to 07-31-18 08-01-18 to 12-31-19
Treasurer	Sundra Whitham Denise Crawford	01-01-15 to 02-29-16 03-01-16 to 12-31-19
President of the Library Board	Denise Crawford Diana Johnson Allen Bear	01-01-15 to 02-29-16 03-01-16 to 12-31-17 01-01-18 to 12-31-19



STATE OF INDIANA
AN EQUAL OPPORTUNITY EMPLOYER

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TO: THE OFFICIALS OF THE SWITZERLAND COUNTY PUBLIC
LIBRARY, SWITZERLAND COUNTY, INDIANA

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

November 7, 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.

SWITZERLAND COUNTY 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	\$ 206,350
Rainy Day	24,988
Lirf Fund	17,924
State Technology Fund Grant Fund	637
Evergreen Indiana Pass-Through Fund	187
Cash On Hand	100
Gift	5,842
Grants	8,473
Construction Gift Fund	10,342
Casino Riverboat Fund	29,040
Distant Learning	1,187
Memorial	1,035
Perf	-
Federal Tax	-
State Tax	1
County Tax	-
Fica	-
Total	<u>\$ 306,106</u>

SWITZERLAND COUNTY PUBLIC LIBRARY
EXIT CONFERENCE

The contents of this report were discussed on November 7, 2019, with Emily Fox, Director; Denise Crawford, Treasurer; and Allen Bear, President of the Library Board.