

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

COMPLIANCE REPORT

OF

ROANN PAW PAW TOWNSHIP PUBLIC LIBRARY

WABASH 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	Joy Harber	01-01-15 to 12-31-19
Treasurer	Ann Tysinger Julia Rensberger	01-01-15 to 09-30-15 10-01-15 to 12-31-19
President of the Library Board	David Doud	01-01-15 to 12-31-19



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 ROANN PAW PAW TOWNSHIP
PUBLIC LIBRARY, WABASH COUNTY, INDIANA

As authorized under Indiana Code 5-11-1, we performed certain procedures to the accounting records and related documents of the Roann Paw Paw Township Public Library (Library), Wabash 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 14, 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.

ROANN PAW PAW TOWNSHIP 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 Funds	\$ 13,333
LPF	10,890
LIRF	44,407
Plac	130
Elevator Grant	-
Rainy Day	7,419
STEM	472
Contributions	1,687
Trust Fund Interest Account	33
Trust Fund	6,629
Federal Wh Tax	280
State Wh Tax	105
Social Security Wh Tax	201
County Wh Tax	91
Medicare Wh Tax	47
Basement Rental	<u>39</u>
Total	<u>\$ 85,763</u>

ROANN PAW PAW TOWNSHIP PUBLIC LIBRARY
EXIT CONFERENCE

The contents of this report were discussed on November 14, 2019, with Julia Rensberger, Treasurer; Joy Harber, Director; and David Doud, President of the Library Board.