

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

COMPLIANCE REPORT

OF

UNION CITY PUBLIC LIBRARY

RANDOLPH COUNTY, INDIANA

January 1, 2015 to December 31, 2018



FILED
12/11/2019

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SCHEDULE OF OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Director	Joseph Skeen	01-01-15 to 09-11-16
	Paige Yoder	09-12-16 to 12-03-17
	Alexandra Kahn	12-04-17 to 06-04-18
	Lawrence Sexton	06-05-18 to 12-31-19
Treasurer	Diana Loomis	01-01-15 to 12-31-19
President of the Library Board	Jeanne English	01-01-15 to 12-31-18
	Debbie Williams	01-01-19 to 12-31-19



STATE OF INDIANA
AN EQUAL OPPORTUNITY EMPLOYER

STATE BOARD OF ACCOUNTS
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TO: THE OFFICIALS OF THE UNION CITY PUBLIC LIBRARY, RANDOLPH COUNTY, INDIANA

As authorized under Indiana Code 5-11-1, we performed certain procedures to the accounting records and related documents of the Union City Public Library (Library), Randolph 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 24, 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.

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

Fund	Cash and Investments 12-31-18
General Operating	\$ 695,356
Rainy Day	13,499
Library Improvement Reserve	236,653
Plac Card Fund	80
WOLF ESTATE FUND	73,354
Book Sales Fund	3,560
LIRF INVESTMENT FUND	10,000
Excess Levy Fund	391
Gift Fund	4,044
Harrison Historical Fund	5,028
Community Foundation	250
Gates Foundation	2,383
Warner Estate Fund	34,381
Harrison Historical Investment Fund	8,000
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Total	<u>\$ 1,086,979</u>

UNION CITY PUBLIC LIBRARY
EXIT CONFERENCE

The contents of this report were discussed on November 24, 2019, with Lawrence Sexton, Director; Diana Loomis, Treasurer; and Jeanne English, former President of the Library Board.

The contents of this report were discussed on November 26, 2019, with Debbie Williams, President of the Library Board.