



**STATE OF INDIANA**  
AN EQUAL OPPORTUNITY EMPLOYER

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January 12, 2024

TO: THE OFFICIALS OF THE MONTPELIER-HARRISON TOWNSHIP  
PUBLIC LIBRARY, BLACKFORD COUNTY, INDIANA

As authorized under Indiana Code 5-11-1, we performed certain procedures to the accounting records and related documents of the Montpelier-Harrison Township Public Library (Library), Blackford County, for the period of January 1, 2019 to December 31, 2022, to determine compliance with applicable Indiana laws and uniform compliance guidelines established by the Indiana State Board of Accounts.

Management is responsible for preparing and maintaining its accounting records and related documents, as well as compliance with applicable state laws and uniform compliance guidelines established by the Indiana State Board of Accounts.

The Library's Annual Financial Reports filed by management can be found on the Gateway Website: [www.gateway.ifionline.org](http://www.gateway.ifionline.org).

The Comments contained herein describe the identified reportable instances of noncompliance found as a result of the procedures we performed. Our procedures were not designed to identify all instances of noncompliance; therefore, noncompliance may exist that is unidentified.

**Comments**

- *No reportable instances of noncompliance.*

This report is intended solely for the information and use of management, governance, and others within the organization. This restriction is not intended to limit the distribution of this report, which is a matter of public record.

The Schedule of Cash and Investment Balances - Regulatory Basis 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.

SCHEDULE OF CASH AND INVESTMENT  
BALANCES - REGULATORY BASIS  
As of December 31, 2022

Fund	Cash and Investments 12-31-22
Operating	\$ 71,935
Rainy Day	36,893
State Tech Grant Fund	-
Lirf	28,559
Evergreen Fines	-
Covid Grant Money	-
Cash Change	25
Memorial And Gift	10,082
Total	<u>\$ 147,494</u>

Any Official Response to the Comments, incorporated within this report, was not verified for accuracy.

The contents of this report were communicated to Mary Beth Fields, Treasurer; Cathy Leas, Director; Jerry Jordan, President of the Library Board; Connie Bales, Secretary of the Library Board; Jerry Downhour, Vice President of the Library Board; Connie Sills, Library Board member; Deb Johnson, Library Board member; and Kathy Welch, Library Board member, on January 8, 2024.

Respectfully,



Beth Kelley, CPA, CFE  
Deputy State Examiner