



# STATE OF INDIANA

AN EQUAL OPPORTUNITY EMPLOYER

STATE BOARD OF ACCOUNTS  
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October 27, 2021

TO: THE OFFICIALS OF THE MIDDLETOWN - FALL CREEK TOWNSHIP  
PUBLIC LIBRARY, HENRY COUNTY, INDIANA

As authorized under Indiana Code 5-11-1, we performed certain procedures to the accounting records and related documents of the Middletown - Fall Creek Township Public Library (Library), Henry County for the period of January 1, 2016 to December 31, 2020, 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  
For the Year Ended December 31, 2020

Fund	Cash and Investments 12-31-20
Operating	\$ 55,718
Rainy Day Fund	53,387
Lirf	3,793
Petty Cash	100
Cash Change	50
Lirf Cd	2,572
Plac	-
Gift Fund	21,783
Grant Fund	2,783
Building Fund Cd	46,293
Building Fund	<u>2,168</u>
Total	<u>\$ 188,647</u>

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

The contents of this report were communicated to the Deborah Harry, Library Treasurer; Teresa Dennis, Library Director; and Christie Coffey, Vice President of the Library Board, on September 1, 2021.

Respectfully,

  
Paul D. Joyce, CPA  
State Examiner