



**STATE OF INDIANA**  
AN EQUAL OPPORTUNITY EMPLOYER

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July 20, 2022

TO: THE OFFICIALS OF THE ROYAL CENTER-BOONE TOWNSHIP  
PUBLIC LIBRARY, CASS COUNTY, INDIANA

As authorized under Indiana Code 5-11-1, we performed certain procedures to the accounting records and related documents of the Royal Center-Boone Township Public Library (Library), Cass County, for the period of January 1, 2018 to December 31, 2021, 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 Comment contained herein describes the identified reportable instance 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.

***Comment***

- *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, 2021

Fund	Cash and Investments 12-31-21
General	\$ 270,317
Rainy Day Fund	27,658
Library Improvement Reserve Fund	95,382
Unrestricted Gift	1,764
Chet Johnson	<u>91</u>
Total	<u>\$ 395,212</u>

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

The contents of this report were communicated to Stephanie Collis, Director; Carrie Cripe, Treasurer; and Dennis Hines, President of the Library Board, on July 11, 2022.

Respectfully,



Beth Kelley, CPA, CFE  
Deputy State Examiner