

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

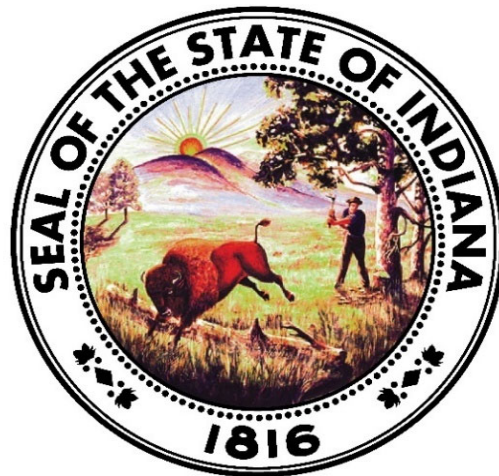
COMPLIANCE ENGAGEMENT REPORT

OF

BATESVILLE MEMORIAL PUBLIC LIBRARY

RIPLEY COUNTY, INDIANA

January 1, 2019 to December 31, 2023



FILED

04/22/2024

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SCHEDULE OF OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Director	Kimberly Porter	01-01-19 to 12-31-24
Treasurer	Peter Mack	01-01-19 to 12-31-24
President of the Library Board	Mark Stenger	01-01-19 to 12-31-24



STATE OF INDIANA
AN EQUAL OPPORTUNITY EMPLOYER

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TO: THE OFFICIALS OF THE BATESVILLE MEMORIAL PUBLIC LIBRARY, RIPLEY COUNTY, INDIANA

As authorized under Indiana Code 5-11-1, we performed certain procedures to the accounting records and related documents of the Batesville Memorial Public Library (Library), for the period of January 1, 2019 to December 31, 2023. The objective of this engagement was to determine compliance with applicable Indiana laws, regulations, and uniform compliance guidelines (Guidelines) established by the Indiana State Board of Accounts pursuant to Indiana Code 5-11-1-24. The objective of this engagement is not to opine on compliance or financial activity of the Library as this engagement was not conducted in accordance with any standards established by an authoritative standard setting body, and, as such, we do not provide any opinions on compliance or financial activity.

Management is responsible for preparing and maintaining its accounting records and related documents in accordance with applicable Indiana laws, regulations, and Guidelines. Management's responsibility also includes, but is not limited to, complying with other applicable Indiana laws, regulations, and Guidelines concerning how it operates: authorized sources and uses of funds; what reports are required to be prepared and filed; and what depositories and investment types are allowable.

We fulfilled our responsibility as detailed in the first paragraph, using procedures that verified the appropriate accounting for and reporting of cash, receipts, and disbursements; and the appropriate sources and uses of funds in accordance with applicable Indiana laws, regulations, and Guidelines. Expanding the scope and nature of these procedures can and does occur in specific circumstances.

The Comments contained herein, if any, describe the identified reportable instances of noncompliance found during our engagement. Our procedures were not designed to identify all instances of noncompliance; therefore, noncompliance may exist that is unidentified. Any Official Response to the Comments incorporated within this report was not verified for accuracy.

The Schedule of Officials and Statements of Receipts, Disbursements, and Cash and Investment Balances - Regulatory Basis (Statements) are informational only. The Statements have not been subjected to any procedures designed to express an opinion or provide any assurance on them, and, accordingly, we do not express an opinion or provide any assurance on them.

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. Reports can be found on the Indiana State Board of Accounts' website: <http://www.in.gov/sboa/>, and the Library's Annual Financial Reports filed by management can be found on the Indiana Gateway for Government Units financial reporting system website: <http://www.gateway.ifionline.org>.

The contents of this report were communicated to Kimberly Porter, Director; Peter Mack, Treasurer; Mark Stenger, President of the Library Board; and Candy Bessler, Business Manager/Administrator, on April 18, 2024.



Beth Kelley, CPA, CFE
Deputy State Examiner

March 26, 2024

BATESVILLE MEMORIAL PUBLIC LIBRARY
COMMENTS

No reportable instances of noncompliance.

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STATEMENTS OF RECEIPTS, DISBURSEMENTS, AND CASH
AND INVESTMENT BALANCES - REGULATORY BASIS

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BATESVILLE MEMORIAL PUBLIC LIBRARY
 STATEMENT OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Years Ended December 31, 2019 and 2020

Fund	Cash and Investments 01-01-19	Receipts	Disbursements	Cash and Investments 12-31-19	Receipts	Disbursements	Cash and Investments 12-31-20
General	\$ 746,115	\$ 928,886	\$ 856,703	\$ 818,298	\$ 943,900	\$ 824,084	\$ 938,114
Rainy Day	309,961	100,890	55,649	355,202	104,320	53,234	406,288
Grants - Internet	1,980	10,224	10,224	1,980	10,224	11,520	684
Library Improvement Reserve	195,744	15,000	30,000	180,744	15,000	30,000	165,744
Genealogy	131	-	131	-	-	-	-
EI Pass-Through	-	535	257	278	833	213	898
Petty Cash	200	-	-	200	-	-	200
Cash Fund	100	-	-	100	-	-	100
BMPL Friends	1,887	4,968	5,137	1,718	1,516	1,439	1,795
SRP	793	4,592	3,213	2,172	1,627	2,422	1,377
Grants - Ripley Co Fdn	-	2,500	1,680	820	-	820	-
Payroll	60	89,101	87,174	1,987	83,015	84,823	179
Grants - Flora	-	7,000	-	7,000	-	7,000	-
Grants - LSTA	-	7,800	7,965	(165)	165	-	-
After Hours	-	6,121	5,121	1,000	4,049	952	4,097
Grants - CARES	-	-	-	-	1,327	1,327	-
Grants- Rising Sun	-	-	-	-	20,000	20,000	-
Gift	143,475	5,430	4,109	144,796	6,198	2,089	148,905
Aviation	16,135	1,977	966	17,146	1,500	-	18,646
Mary Stewart Center	11,830	1,500	5,548	7,782	1,500	1,531	7,751
Totals	<u>\$ 1,428,411</u>	<u>\$ 1,186,524</u>	<u>\$ 1,073,877</u>	<u>\$ 1,541,058</u>	<u>\$ 1,195,174</u>	<u>\$ 1,041,454</u>	<u>\$ 1,694,778</u>

BATESVILLE MEMORIAL PUBLIC LIBRARY
 STATEMENT OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Years Ended December 31, 2021 and 2022

Fund	Cash and Investments 01-01-21	Receipts	Disbursements	Cash and Investments 12-31-21	Receipts	Disbursements	Cash and Investments 12-31-22
General	\$ 938,114	\$ 1,019,839	\$ 774,168	\$ 1,183,785	\$ 1,061,275	\$ 1,011,510	\$ 1,233,550
Grants - ARPA	-	4,593	4,593	-	25,073	25,073	-
Rainy Day	406,288	-	42,794	363,494	173,900	436,689	100,705
Grants - Internet	684	8,343	9,027	-	8,920	8,920	-
Library Improvement Reserve	165,744	20,000	17,611	168,133	20,000	30,000	158,133
EI Pass-Through	898	324	292	930	241	1,118	53
Petty Cash	200	-	-	200	-	-	200
Cash Fund	100	-	-	100	-	-	100
BMPL Friends	1,795	2,332	1,284	2,843	5,036	4,457	3,422
SRP	1,377	2,251	1,764	1,864	2,790	4,654	-
Grants - Ripley Co Fdn	-	5,000	-	5,000	5,000	10,000	-
Payroll	179	92,557	92,553	183	84,714	84,884	13
Grants - LSTA	-	8,000	8,000	-	-	-	-
After Hours	4,097	3,000	7,097	-	5,500	5,500	-
Grants - CARES	-	2,000	2,000	-	-	-	-
Gift	148,905	9,049	6,337	151,617	5,312	4,175	152,754
Aviation	18,646	1,500	-	20,146	1,500	258	21,388
Mary Stewart Center	7,751	1,500	500	8,751	1,500	3,437	6,814
Totals	<u>\$ 1,694,778</u>	<u>\$ 1,180,288</u>	<u>\$ 968,020</u>	<u>\$ 1,907,046</u>	<u>\$ 1,400,761</u>	<u>\$ 1,630,675</u>	<u>\$ 1,677,132</u>

BATESVILLE MEMORIAL PUBLIC LIBRARY
STATEMENT OF RECEIPTS, DISBURSEMENTS,
AND CASH AND INVESTMENT BALANCES -
REGULATORY BASIS
For the Year Ended December 31, 2023

Fund	Cash and Investments 01-01-23	Receipts	Disbursements	Cash and Investments 12-31-23
General	\$ 1,233,550	\$ 1,196,541	\$ 1,035,034	\$ 1,395,057
Rainy Day	100,705	180,730	30,868	250,567
Grants - Internet	-	8,730	8,730	-
Library Improvement Reserve	158,133	20,000	28,981	149,152
EI Pass-Through	53	220	208	65
Petty Cash	200	-	-	200
Cash Fund	100	-	-	100
BMPL Friends	3,422	1,829	1,136	4,115
SRP	-	2,318	2,318	-
Grants - Ripley Co Fdn	-	500	-	500
Payroll	13	80,208	80,158	63
After Hours	-	5,700	5,700	-
Gift	152,754	4,345	2,724	154,375
Aviation	21,388	1,500	10,000	12,888
Mary Stewart Center	6,814	1,500	-	8,314
Totals	<u>\$ 1,677,132</u>	<u>\$ 1,504,121</u>	<u>\$ 1,205,857</u>	<u>\$ 1,975,396</u>