

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

COMPLIANCE ENGAGEMENT REPORT

OF

BOONVILLE-WARRICK COUNTY PUBLIC LIBRARY

WARRICK COUNTY, INDIANA

January 1, 2019 to December 31, 2022



FILED
02/15/2024

TABLE OF CONTENTS

<u>Description</u>	<u>Page</u>
Schedule of Officials	2
Compliance Report	3-4
Comments	5
Statements of Receipts, Disbursements, and Cash and Investment Balances - Regulatory Basis.....	8-9

SCHEDULE OF OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Director	Brooke Bolton	01-01-19 to 12-31-24
Treasurer	Audrey Lipking Janet Metzger	01-01-19 to 04-13-22 04-04-14 to 12-31-24
President of the Library Board	Annette Goldenberg	01-01-19 to 12-31-24



STATE OF INDIANA
AN EQUAL OPPORTUNITY EMPLOYER

STATE BOARD OF ACCOUNTS
302 WEST WASHINGTON STREET
ROOM E418
INDIANAPOLIS, INDIANA 46204-2769

Telephone: (317) 232-2513
Fax: (317) 232-4711
Web Site: www.in.gov/sboa

TO: THE OFFICIALS OF THE BOONVILLE-WARRICK COUNTY
PUBLIC LIBRARY, WARRICK COUNTY, INDIANA

As authorized under Indiana Code 5-11-1, we performed certain procedures to the accounting records and related documents of the Boonville-Warrick County Public Library (Library), for the period of January 1, 2019 to December 31, 2022. 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 Brooke Bolton, Director; Janet Metzger, Treasurer; and Annette Goldenberg, President of the Library Board, on February 8, 2024.



Beth Kelley, CPA, CFE
Deputy State Examiner

February 7, 2024

BOONVILLE-WARRICK COUNTY PUBLIC LIBRARY
COMMENTS

No reportable instances of noncompliance.

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

BOONVILLE-WARRICK COUNTY 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
Operating	\$ 798,573	\$ 1,098,275	\$ 1,027,602	\$ 869,246	\$ 1,164,695	\$ 957,320	\$ 1,076,621
Rainy Day	395,626	121,000	516,440	186	121,000	121,000	186
Library Improvement Reserve	250,031	-	250,000	31	6,000	6,000	31
Retired & Seasonal Employees' Insurance	121	4,490	4,551	60	364	364	60
Trust Indiana - Investments	-	850,299	-	850,299	132,083	-	982,382
Petty Cash / Cash Change	145	-	-	145	4	4	145
Gift	6,218	9,883	9,550	6,551	1,476	1,548	6,479
Ernestine Bradshaw Memorial	10,549	-	10,000	549	-	-	549
Rae Fisher Koegel	51,920	-	51,000	920	-	-	920
Mary Janet Derr Bequest	44,458	-	44,000	458	-	-	458
William H. Fleming Memorial	6,581	-	6,500	81	-	-	81
Special Trust	2,945	-	-	2,945	-	-	2,945
State Technology Fund Grant	-	13,567	13,567	-	13,784	12,635	1,149
Travis Neff Memorial	1,525	-	1,500	25	-	-	25
Payroll	-	122,519	122,519	-	109,152	108,820	332
Totals	<u>\$ 1,568,692</u>	<u>\$ 2,220,033</u>	<u>\$ 2,057,229</u>	<u>\$ 1,731,496</u>	<u>\$ 1,548,558</u>	<u>\$ 1,207,691</u>	<u>\$ 2,072,363</u>

BOONVILLE-WARRICK COUNTY 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
Operating	\$ 1,076,620	\$ 1,218,090	\$ 992,942	\$ 1,301,768	\$ 1,265,135	\$ 1,025,201	\$ 1,541,702
Rainy Day	186	125,500	125,500	186	130,771	130,771	186
Library Improvement Reserve	31	12,000	12,000	31	6,000	6,000	31
Retired & Seasonal Employees' Insurance	61	364	364	61	364	364	61
Trust Indiana - Investments	982,381	138,179	234	1,120,326	155,470	-	1,275,796
Petty Cash / Cash Change	145	3	3	145	-	-	145
Gift	6,479	2,098	2,673	5,904	5,511	5,190	6,225
Ernestine Bradshaw Memorial	549	-	-	549	-	-	549
Rae Fisher Koegel	920	234	1,105	49	-	-	49
Mary Janet Derr Bequest	458	-	-	458	-	-	458
William H. Fleming Memorial	81	-	-	81	-	-	81
Special Trust	2,945	-	-	2,945	-	-	2,945
Broadband Connectivity Fund	1,149	11,248	12,396	1	12,026	12,026	1
Travis Neff Memorial	25	-	-	25	-	-	25
Payroll	332	104,138	104,470	-	109,896	109,896	-
Totals	<u>\$ 2,072,362</u>	<u>\$ 1,611,854</u>	<u>\$ 1,251,687</u>	<u>\$ 2,432,529</u>	<u>\$ 1,685,173</u>	<u>\$ 1,289,448</u>	<u>\$ 2,828,254</u>