

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

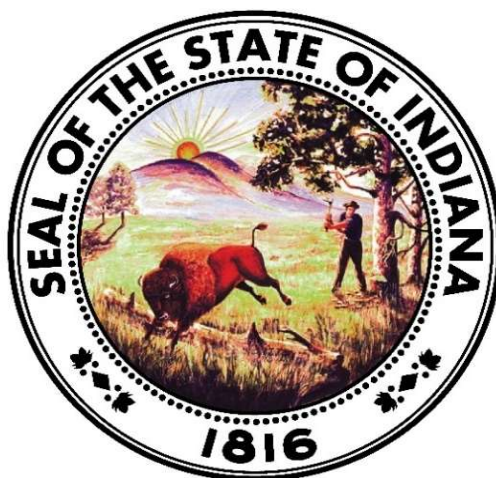
COMPLIANCE ENGAGEMENT REPORT

OF

MARION PUBLIC LIBRARY

GRANT COUNTY, INDIANA

January 1, 2019 to December 31, 2023



**FILED**  
07/29/2024



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### SCHEDULE OF OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Director	Mary T. Eckerle	01-01-19 to 04-30-24
	Jamie Pitt	05-01-24 to 12-31-24
Treasurer	Debra C. Enyeart	01-01-19 to 12-31-19
	Sue Nicholson	01-01-20 to 12-31-24
President of the Library Board	Mike Cline	01-01-19 to 12-31-19
	Ruthann Sumpter	01-01-20 to 12-31-21
	Jane Cline	01-01-22 to 12-31-22
	Dr. Jeremy Case	01-01-23 to 12-31-23
	Cindy Ketcham	01-01-24 to 12-31-24



**STATE OF INDIANA**  
AN EQUAL OPPORTUNITY EMPLOYER

STATE BOARD OF ACCOUNTS  
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TO: THE OFFICIALS OF THE MARION PUBLIC LIBRARY, GRANT COUNTY, INDIANA

As authorized under Indiana Code 5-11-1, we performed certain procedures to the accounting records and related documents of the Marion 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 Jamie Pitt, Director; Sue Nicholson, Treasurer; Cindy Ketcham, President of the Library Board; and Jonie Riddle, Business Manager, on July 22, 2024.



Beth Kelley, CPA, CFE  
Deputy State Examiner

July 11, 2024

MARION 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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MARION 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			Cash and Investments			Cash and Investments
	01-01-19	Receipts	Disbursements	12-31-19	Receipts	Disbursements	12-31-20
Library Operating	\$ 1,026,974	\$ 2,033,996	\$ 1,658,614	\$ 1,402,356	\$ 2,092,484	\$ 1,674,258	\$ 1,820,582
Rainy Day	135,600	-	-	135,600	-	-	135,600
Library Improvement Reserve	111,355	-	-	111,355	10,000	14,482	106,873
Plac	195	5,434	1,105	4,524	970	1,360	4,134
Dietrich	-	82,835	20,153	62,682	84	-	62,766
Norm Smith Gift	-	-	-	-	93,881	-	93,881
CARES Act	-	-	-	-	1,400	1,400	-
Petty Cash & Change	1,500	1,500	1,500	1,500	-	-	1,500
Grants Fund	369	600	600	369	1,000	1,210	159
State Technology Fund Grant Fund	373	2,190	2,135	428	2,700	3,052	76
Gift Endowment & Memorial	52,596	11,500	7,492	56,604	11,367	15,286	52,685
Webster Gift	489,842	111,494	201,967	399,369	114,919	183,080	331,208
Erlewine Gift	75,709	248	-	75,957	102	-	76,059
Pulley Gift	45,141	148	-	45,289	61	-	45,350
Swope Gift	51,644	169	-	51,813	69	-	51,882
Modlin Gift	105,670	278	25,010	80,938	108	-	81,046
Jay House Construction	157	-	-	157	-	-	157
Payroll Deductions	128	62,315	62,443	-	64,834	64,834	-
<b>Totals</b>	<b>\$ 2,097,253</b>	<b>\$ 2,312,707</b>	<b>\$ 1,981,019</b>	<b>\$ 2,428,941</b>	<b>\$ 2,393,979</b>	<b>\$ 1,958,962</b>	<b>\$ 2,863,958</b>

MARION 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
Library Operating	\$ 1,820,581	\$ 2,125,520	\$ 1,563,819	\$ 2,382,282	\$ 2,048,885	\$ 1,647,939	\$ 2,783,228
Rainy Day	135,600	-	-	135,600	-	-	135,600
Library Improvement Reserve	106,873	25,000	-	131,873	25,000	1,500	155,373
Plac	4,134	1,852	5,986	-	975	715	260
Dietrich	62,765	41	-	62,806	32	-	62,838
Norm Smith Gift	93,881	63	-	93,944	32,260	-	126,204
CARES Act	-	2,000	2,000	-	-	-	-
SLW Gift	-	20,010	-	20,010	10	-	20,020
Petty Cash & Change	1,500	-	-	1,500	-	-	1,500
Grants Fund	159	2,877	3,036	-	-	-	-
State Technology Fund Grant Fund	76	2,203	2,279	-	2,356	2,356	-
Gift Endowment & Memorial	52,684	23,262	3,779	72,167	40,612	31,593	81,186
Webster Gift	331,209	118,910	155,088	295,031	143,645	179,922	258,754
Erlewine Gift	76,059	49	-	76,108	38	-	76,146
Pulley Gift	45,349	29	-	45,378	23	-	45,401
Swope Gift	51,882	34	-	51,916	26	-	51,942
Modlin Gift	81,047	53	-	81,100	41	-	81,141
Jay House Construction	157	-	-	157	-	-	157
Payroll Deductions	-	62,030	62,030	-	59,195	59,195	-
Totals	<u>\$ 2,863,956</u>	<u>\$ 2,383,933</u>	<u>\$ 1,798,017</u>	<u>\$ 3,449,872</u>	<u>\$ 2,353,098</u>	<u>\$ 1,923,220</u>	<u>\$ 3,879,750</u>

MARION 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
Library Operating	\$ 2,783,229	\$ 2,263,735	\$ 1,721,273	\$ 3,325,691
Rainy Day	135,600	-	42,343	93,257
Library Improvement Reserve	155,373	25,000	42,343	138,030
Life	-	471	471	-
Vision	-	382	382	-
United Way	-	913	913	-
Health	-	40,629	40,629	-
Cancer	-	624	624	-
Critical Care Insurance	-	695	695	-
Deferred Comp	-	17,100	15,675	1,425
Dental	-	1,031	1,031	-
Plac	260	975	845	390
Dietrich	62,837	31	-	62,868
Norm Smith Gift	126,204	63	-	126,267
SLW Gift	20,020	10	-	20,030
Petty Cash & Change	1,500	-	-	1,500
State Technology Fund Grant Fund	-	2,305	2,305	-
Gift Endowment & Memorial	81,186	10,334	21,627	69,893
Webster Gift	258,753	128,309	158,362	228,700
Erlewine Gift	76,146	30	27,281	48,895
Pulley Gift	45,402	23	-	45,425
Swope Gift	51,942	26	-	51,968
Modlin Gift	81,140	33	42,353	38,820
Jay House Construction	157	2,180	2,208	129
Totals	<u>\$ 3,879,749</u>	<u>\$ 2,494,899</u>	<u>\$ 2,121,360</u>	<u>\$ 4,253,288</u>