

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

FINANCIAL STATEMENT AUDIT REPORT

OF

CLINTON TOWNSHIP LIBRARY

VERMILLION COUNTY, INDIANA

January 1, 2018 to December 31, 2022



FILED

09/28/2023



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

September 28, 2023

To: The Officials of the Clinton Township Library
Clinton Township Library
313 South 4th Street
Clinton, IN 47842

As authorized under Indiana Code 5-11-1, we engaged private examiners under our review to perform the audit of Clinton Township Library. We have reviewed the audit report opined upon by Crowe LLP, Independent Public Accountants, for the period January 1, 2018 to December 31, 2022. Per the *Independent Auditor's Report*, the financial statements included in the report present fairly the financial condition of Clinton Township Library as of December 31, 2018, 2019, 2020, 2021, and 2022, and the results of its operations for the period then ended, on the basis of accounting described in the report.

In our opinion, Crowe LLP prepared the audit report in accordance with the guidelines established by the State Board of Accounts.

In addition to the report presented herein, a Supplemental Report for Clinton Township Library was prepared in accordance with the guidelines established by the State Board of Accounts.

The report is filed with this letter in our office as a matter of public record.

A handwritten signature in black ink that reads "Tammy R. White". The signature is written in a cursive, flowing style.

Tammy R. White, CPA
Deputy State Examiner

CLINTON TOWNSHIP LIBRARY
Vermillion County, Indiana

FINANCIAL STATEMENT

As of December 31, 2022, and for the
period of January 1, 2018 through December 31, 2022

CLINTON TOWNSHIP LIBRARY
Vermillion County, Indiana

FINANCIAL STATEMENT
As of December 31, 2022, and for the
period of January 1, 2018 through December 31, 2022

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CLINTON TOWNSHIP LIBRARY
SCHEDULE OF OFFICIALS (Unaudited)
As of December 31, 2022, and for the
period of January 1, 2018 through December 31, 2022

<u>Office</u>	<u>Official</u>	<u>Term</u>
Executive Director	Becky Edington	01-01-18 to 12-31-22
President of the Board	William Webber	01-01-18 to 12-31-20
	Rosemary Iacoli	01-01-21 to 12-31-22

INDEPENDENT AUDITOR'S REPORT

Those Charged with Governance
Clinton Township Library
Vermillion County, Indiana

Opinion

We have audited the accompanying statement of receipts, disbursements, and cash and investment balances of the Clinton Township Library (the Library) as of December 31, 2022 and for the period of January 1, 2018 through December 31, 2022, and the related notes to the financial statement.

Unmodified Opinion on Regulatory Basis of Accounting

In our opinion, the financial statement presents fairly, in all material respects, the cash and investment balances of the Library as of December 31, 2022, and its cash receipts and cash disbursements for the period of January 1, 2018 through December 31, 2022 in accordance with the financial reporting provisions of the Indiana State Board of Accounts described in Note 1.

Adverse Opinion on U.S. Generally Accepted Accounting Principles

In our opinion, because of the significance of the matter discussed in the Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles section of our report, the financial statement referred to above does not present fairly, in accordance with accounting principles generally accepted in the United States of America, the financial position of the Library as of December 31, 2022, or changes in net position for the period of January 1, 2018 through December 31, 2022.

Basis for Opinion

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS). Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statement section of our report. We are required to be independent of the Library, and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles

As discussed in Note 1 to the financial statement, the Library prepares its financial statement on the prescribed basis of accounting that demonstrates compliance with the reporting requirements established by the Indiana State Board of Accounts as allowed by state statute (IC 5-11-1-6), which is a basis of accounting other than accounting principles generally accepted in the United States of America.

The effects on the financial statement of the variances between the regulatory basis of accounting described in Note 1 and accounting principles generally accepted in the United States of America, although not reasonably determinable, are presumed to be material.

Responsibilities of Management for the Financial Statement

Management is responsible for the preparation and fair presentation of the financial statement in accordance with the financial reporting provisions of the Indiana State Board of Accounts as allowed by state statute (IC 5-11-1-6) as described in Note 1, and for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of the financial statement that is free from material misstatement, whether due to fraud or error.

Auditor's Responsibilities for the Audit of the Financial Statement

Our objectives are to obtain reasonable assurance about whether the financial statement as a whole is free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statement.

In performing an audit in accordance with GAAS, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statement, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statement.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Library's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statement.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the Library's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

(Continued)

Other Information

Management is responsible for the other information included with the financial statement. The other information comprises the Schedule of Officials, Combining Schedules of Receipts, Disbursements, and Cash and Investment Balances – Regulatory Basis, Schedule of Payables and Receivables, Schedule of Leases and Debt, Schedule of Capital Assets, and State Reporting Information, but does not include the financial statement and our auditor's report thereon. Our opinion on the financial statement does not cover the other information, and we do not express an opinion or any form of assurance thereon.

In connection with our audit of the financial statement, our responsibility is to read the other information and consider whether a material inconsistency exists between the other information and the basic financial statement, or the other information otherwise appears to be materially misstated. If, based on the work performed, we conclude that an uncorrected material misstatement of the other information exists, we are required to describe it in our report.

Crowe LLP
Crowe LLP

Indianapolis, Indiana
September 13, 2023

CLINTON TOWNSHIP LIBRARY
STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CASH AND
INVESTMENT BALANCES - REGULATORY BASIS
As of December 31, 2022 and for the period of January 1, 2018 to December 31, 2022

Fund	Cash and Investments			Cash and Investments			Cash and Investments
	01-01-18	Receipts	Disbursements	12-31-18	Receipts	Disbursements	12-31-19
Operating	\$ 317,463	\$ 471,328	\$ 451,971	\$ 336,820	\$ 456,552	\$ 441,393	\$ 351,979
Rainy Day Fund	-	77,951	32,989	44,962	41,107	-	86,069
Summer Reading Program Gift Funds	-	1,055	1,055	-	1,650	1,650	-
Evergreen Indiana Fund	551	336	496	391	280	93	578
Friends of Library Funds	389	-	389	-	-	-	-
Madeline Counsell Fund	8,887	-	611	8,276	-	-	8,276
Imogene Rieches Estate	10,620	-	1,376	9,244	-	1,113	8,131
Great American Lease Payoff Funds	3,204	113	3,317	-	-	-	-
Bookstore Sales	149	223	149	223	298	-	521
Giacoletto Fund	-	5,000	-	5,000	5,000	2,094	7,906
State Technology Grant Fund	-	3,454	3,454	-	4,383	4,383	-
Stevenson Fund Interest	10,019	25	-	10,044	70	62	10,052
Crawford Fund Interest (Books)	1,509	1	-	1,510	5	-	1,515
Richard Newport Interest	50,731	1,022	1,244	50,509	830	863	50,476
Gift	344	1,462	695	1,111	275	1,323	63
Debt Service	14,176	83,984	86,811	11,349	90,474	65,029	36,794
Aflac	94	2,655	2,747	2	3,571	3,571	2
Perf	-	2,593	2,593	-	2,718	2,718	-
Federal Tax	-	7,296	7,296	-	10,454	10,454	-
State Tax	-	5,206	5,206	-	5,245	5,245	-
County Tax	-	2,386	2,386	-	2,727	2,727	-
Health Insurance	39	4,547	4,583	3	4,622	4,625	-
Fica & Medicare	-	11,971	11,971	-	12,833	12,833	-
Totals	<u>\$ 418,175</u>	<u>\$ 682,608</u>	<u>\$ 621,339</u>	<u>\$ 479,444</u>	<u>\$ 643,094</u>	<u>\$ 560,176</u>	<u>\$ 562,362</u>

See accompanying notes to financial statement.

CLINTON TOWNSHIP LIBRARY
STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CASH AND
INVESTMENT BALANCES -REGULATORY BASIS
For the Years Ended December 31, 2020 and 2021

Fund	Cash and Investments 01-01-20	Receipts	Disbursements	Cash and Investments 12-31-20	Receipts	Disbursements	Cash and Investments 12-31-21
Operating	\$ 351,979	\$ 467,688	\$ 440,091	\$ 379,576	\$ 482,875	\$ 454,217	\$ 408,234
Rainy Day Fund	86,069	42,939	-	129,008	65,696	-	194,704
Summer Reading Program Gift Funds	-	300	300	-	570	187	383
Evergreen Indiana Fund	578	74	38	614	152	70	696
Madeline Counsell Fund	8,276	-	-	8,276	-	8,276	-
Imogene Rieches Estate	8,131	-	1,072	7,059	-	1,944	5,115
Bookstore Sales	521	-	-	521	175	696	-
Giacoletto Fund	7,906	5,000	5,007	7,899	-	7,899	-
W. Webber Memorial Fund	-	-	-	-	1,275	-	1,275
Wabash Valley Community Foundation	-	-	-	-	3,000	2,236	764
CARES Act Mini-Grant	-	-	-	-	3,349	3,349	-
ARPA Reimbursement Grant	-	-	-	-	-	12,339	(12,339)
Construction Fund	-	-	-	-	970,244	49,059	921,185
State Technology Grant Fund	-	5,271	5,271	-	4,301	4,301	-
Stevenson Fund Interest	10,052	70	-	10,122	15	104	10,033
Crawford Fund Interest (Books)	1,515	4	-	1,519	2	-	1,521
Richard Newport Interest	50,476	258	-	50,734	258	974	50,018
Gift	63	50	-	113	775	200	688
Debt Service	36,794	39,862	63,928	12,728	59,159	71,575	312
Aflac	2	3,208	3,208	2	2,948	2,948	2
Perf	-	2,865	2,865	-	2,905	2,905	-
Federal Tax	-	11,281	11,281	-	11,735	11,735	-
State Tax	-	5,606	5,606	-	5,532	5,532	-
County Tax	-	2,817	2,817	-	2,733	2,733	-
Health Insurance	-	3,449	3,162	287	3,748	3,709	326
Fica & Medicare	-	13,501	13,501	-	13,248	13,248	-
Totals	\$ 562,362	\$ 604,243	\$ 558,147	\$ 608,458	\$ 1,634,695	\$ 660,236	\$ 1,582,917

See accompanying notes to financial statement.

CLINTON TOWNSHIP LIBRARY
STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CASH AND
INVESTMENT BALANCES - REGULATORY BASIS
As of December 31, 2022 and for the period of January 1, 2018 to December 31, 2022

<u>Fund</u>	Cash and Investments <u>01-01-22</u>	<u>Receipts</u>	<u>Disbursements</u>	Cash and Investments <u>12-31-22</u>
Operating	\$ 408,234	\$ 503,309	\$ 470,330	\$ 441,213
Rainy Day Fund	194,704	45,645	-	240,349
Summer Reading Program Gift Funds	383	750	1,133	-
Evergreen Indiana Fund	696	124	610	210
Imogene Rieches Estate	5,115	-	2,005	3,110
Giacoletto Fund	-	18,200	18,200	-
W. Webber Memorial Fund	1,275	-	-	1,275
Wabash Valley Community Foundation	764	-	764	-
ARPA Reimbursement Grant	(12,339)	22,199	9,860	-
Construction Fund	921,185	-	85,050	836,135
Dollywood Foundation Reimbursement Fund	-	-	1,212	(1,212)
State Technology Grant Fund	-	4,599	4,599	-
Stevenson Fund Interest	10,033	15	41	10,007
Crawford Fund Interest (Books)	1,521	2	22	1,501
Richard Newport Interest	50,018	258	146	50,130
Gift	688	250	603	335
Stevenson Fund Investment	-	-	-	-
Crawford Fund Investment	-	-	-	-
Richard Newport Cd	-	-	-	-
Debt Service	312	75,709	65,938	10,083
Aflac	2	2,948	2,948	2
Perf	-	3,828	3,828	-
Federal Tax	-	13,250	13,250	-
State Tax	-	6,212	6,212	-
County Tax	-	2,824	2,824	-
Health Insurance	326	3,627	3,953	-
Fica & Medicare	-	14,837	14,837	-
Totals	<u>\$ 1,582,917</u>	<u>\$ 718,586</u>	<u>\$ 708,365</u>	<u>\$ 1,593,138</u>

See accompanying notes to financial statement.

CLINTON TOWNSHIP LIBRARY
NOTES TO FINANCIAL STATEMENT
As of December 31, 2022 and for the period of January 1, 2018 through December 31, 2022

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Reporting Entity: The Library was established under the laws of the State of Indiana. The Library operates under an appointed governing board.

The accompanying financial statement presents the financial information for the Library.

Basis of Accounting: The financial statement is reported on a regulatory basis of accounting prescribed by the Indiana State Board of Accounts in accordance with state statute (IC 5-11-1-6), which is a comprehensive basis of accounting other than accounting principles generally accepted in the United States of America. The basis of accounting involves the reporting of only cash and investments and the changes therein resulting from cash inflows (receipts) and cash outflows (disbursements) reported in the period in which they occurred. The basis of accounting also requires presentation of certain information as Other Information.

The regulatory basis of accounting differs from accounting principles generally accepted in the United States of America (GAAP), in that receipts are recognized when received in cash, rather than when earned, and disbursements are recognized when paid, rather than when a liability is incurred. The regulatory basis also allows for all investments to be stated at cost, while GAAP requires fair value for qualifying investments.

Cash and Investments: Investments are stated at cost. Any changes in fair value of the investments are reported as receipts in the year of the sale of the investment.

Receipts: Receipts are presented in the aggregate on the face of the financial statement. The aggregate receipts include the following sources:

Taxes. Amounts received including one or more of the following: property taxes, certified shares (local option tax), property tax replacement credit (local option tax), county option income tax, wheel tax, innkeepers tax, food and beverage tax, county economic development income tax, boat and trailer excise tax, county adjusted gross income tax, and other taxes that are set by the Library.

Intergovernmental receipts. Amounts received from other governments in the form of operating grants, entitlements, or payments in lieu of taxes. Examples of this type of receipts include, but are not limited to: federal grants, state grants, cigarette tax distributions received from the state, motor vehicle highway distribution received from the state, local road and street distribution received from the state, financial institution tax received from the state, auto excise surtax received from the state, commercial vehicle excise tax received from the state, major moves distributions received from the state, and riverboat receipts received from the county.

Charges for services. Amounts received for services including, but not limited to, the following: planning commission charges, building department charges, copies of public records, copy machines charges, accident report copies, gun permit applications, 911 telephone services, recycling fees, dog pound fees, emergency medical service fees, park rental fees, swimming pool receipts, cable TV receipts, ordinance violations, fines and fees, bond forfeitures, court costs, and court receipts.

(Continued)

CLINTON TOWNSHIP LIBRARY
NOTES TO FINANCIAL STATEMENT
As of December 31, 2022 and for the period of January 1, 2018 through December 31, 2022

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Fines and forfeits. Amounts received from fines and penalties imposed for the commission of statutory offenses, violation of lawful administrative rules and regulations (fines), and for the neglect of official duty and monies derived from confiscating deposits held as performance guarantees (forfeitures).

Penalties. Amounts received from late payment fees.

Other receipts. Amounts received from various sources which can include, but are not limited to the following: net proceeds from borrowings; interfund loan activity; transfers authorized by statute, ordinance, resolution or court order; internal service receipts; and fiduciary receipts.

Disbursements: Disbursements are presented in the aggregate on the face of the financial statement. The aggregate disbursements include the following uses:

Personal services. Amounts disbursed for salaries, wages, and related employee benefits provided for all persons employed. In those Libraries where sick leave, vacation leave, overtime compensation, and other such benefits are appropriated separately, such payments would also be included.

Supplies. Amounts disbursed for articles and commodities that are entirely consumed and materially altered when used and/or show rapid depreciation after use for a short period of time. Examples of supplies include office supplies, operating supplies, and repair and maintenance supplies.

Other services and charges. Amounts disbursed for services including, but are not limited to: professional services, communication and transportation, printing and advertising, insurance, utility services, repairs and maintenance, and rental charges.

Debt service principal and interest. Amounts disbursed for fixed obligations resulting from financial transactions previously entered into by the Library. It includes all expenditures for the reduction of the principal and interest of the Library general obligation indebtedness.

Capital outlay. Amounts disbursed for land, infrastructure, buildings, improvements, and machinery and equipment having an appreciable and calculable period of usefulness.

Other disbursements. Amounts disbursed for various purposes including, but not limited to the following: interfund loan payments, loans made to other funds, internal service disbursements, lease agreements, and transfers out that are authorized by statute, ordinance, resolution, or court order.

Interfund Transfers: The Library may, from time to time, make transfers from one fund to another. These transfers, if any, are included as a part of the receipts and disbursements of the affected funds and as a part of total receipts and disbursements. The transfers are used for cash flow purposes as provided by various statutory provisions.

Fund Accounting: Separate funds are established, maintained, and reported by the Library. Each fund is used to account for amounts received from and used for specific sources and uses as determined by various regulations. Restrictions on some funds are set by statute while other funds are internally restricted by the Library. The amounts accounted for in a specific fund may only be available for use for certain, legally-restricted purposes. Additionally, some funds are used to account for assets held by the Library in a trustee capacity as an agent of individuals, private organizations, other funds, or other governmental units and, therefore, the funds cannot be used for any expenditures of the Library itself.

(Continued)

NOTE 2 - BUDGETS

The operating budget is initially prepared and approved at the local level. The fiscal officer of the Library submits a proposed operating budget to the governing board for the following calendar year. The budget is advertised as required by law. Prior to adopting the budget, the governing board conducts public hearings and obtains taxpayer comments. Prior to November 1, the governing board approves the budget for the next year. The budget for funds for which property taxes are levied or highway use taxes are received is subject to final approval by the Indiana Department of Local Government Finance.

NOTE 3 - PROPERTY TAXES

Property taxes levied are collected by the County Treasurer and are scheduled to be distributed to the Library in June and December; however, situations can arise which would delay the distributions. State statute (IC 6-1.1-17-16) requires the Indiana Department of Local Government Finance to establish property tax rates and levies by December 31 of the year preceding the budget year or January 15 of the budget year if the Library is issuing debt after December 1 or intends on filing a shortfall appeal. These rates were based upon the assessed valuations adjusted for various tax credits from the preceding year's lien date of January 1. Taxable property is assessed at 100 percent of the true tax value (determined in accordance with rules and regulations adopted by the Indiana Department of Local Government Finance). Taxes may be paid in two equal installments which normally become delinquent if not paid by May 10 and November 10, respectively.

NOTE 4 - DEPOSITS AND INVESTMENTS

Deposits, made in accordance with state statute (IC 5-13), with financial institutions in the State of Indiana, at year end, should be entirely insured by the Federal Depository Insurance Corporation or by the Indiana Public Deposit Insurance Fund (PDIF). This includes any deposit accounts issued or offered by a qualifying financial institution.

The Library held Certificates of Deposits during the audit period. State statutes authorize the Library to invest in securities including, but not limited to, the following: federal government securities, repurchase agreements, and certain money market mutual funds. Certain other statutory restrictions apply to all investments made by local governmental units.

NOTE 5 - RISK MANAGEMENT

The Library may be exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; job-related illnesses or injuries to employees; medical benefits to employees, retirees, and dependents; and natural disasters.

These risks can be mitigated through the purchase of insurance, establishment of a self-insurance fund, and/or participation in a risk pool. The purchase of insurance transfers the risk to an independent third-party. The establishment of a self-insurance fund allows the Library to set aside money for claim settlements. The self-insurance fund would be included in the financial statement. The purpose of participation in a risk pool is to provide a medium for the funding and administration of the risks.

The Library has purchased insurance to address the risks described above.

NOTE 6 - PENSION PLAN

Public Employees' Retirement Fund

Plan Description

The Indiana Public Employees' Retirement Fund Defined Benefit Plan (PERF DB) is a cost-sharing multiple-employer defined benefit plan and provides retirement, disability, and survivor benefits to plan members. PERF DB is administered through the Indiana Public Retirement System (INPRS) Board in accordance with state statutes (IC 5-10.2 and IC 5-10.3) and administrative code (35 IAC 1.2), which govern most requirements of the system and give the Library authority to contribute to the plan.

The Public Employees' Hybrid Plan (PERF Hybrid) consists of two components: PERF DB, the employer-funded monthly defined benefit component, and the Public Employees' Hybrid Members Defined Contribution Account, the defined contribution component.

The Retirement Savings Plan for Public Employees (My Choice) is a multiple-employer defined contribution plan. It is administered through the INPRS Board in accordance with state statutes (IC 5-10.2 and IC 5-10.3) and administrative code (35 IAC 1.2), which govern most requirements of the system and give the Library authority to contribute to the plan.

New employees hired have a one-time election to join either the PERF Hybrid or the My Choice.

Financial Report

INPRS issues a publicly available financial report that includes financial statements and required supplementary information for the plan as a whole and for its participants. That report may be obtained by contacting:

Indiana Public Retirement System
One North Capitol, Suite 001
Indianapolis, IN 46204
Ph. (844) 464-6777

Contributions

Members' contributions are set by state statute at 3 percent of compensation for both the defined contribution component of PERF Hybrid and My Choice. The employer may elect to make the contribution on behalf of the member of the defined contribution component of PERF Hybrid and My Choice members may receive additional employer contribution in lieu of the PERF DB. Contributions to the PERF DB are determined by INPRS Board based on actuarial valuation.

NOTE 7 - CASH BALANCE DEFICITS

The financial statement contains some funds with deficits in cash. This is a result of certain funds being set up for reimbursable grants, but for which reimbursement was not yet received by December 31 2021, and 2022.

OTHER INFORMATION (Unaudited)

CLINTON TOWNSHIP LIBRARY
COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND CASH AND
INVESTMENT BALANCES - REGULATORY BASIS
For the Year Ended December 31, 2018

	Operating	Rainy Day Fund	Summer Reading Program Gift Funds	Evergreen Indiana Fund	Friends of Library Funds	Madeline Counsell Fund	Imogene Rieches Estate	Great American Lease Payoff Funds	Bookstore Sales	Giacoletto Fund	State Technology Grant Fund	Stevenson Fund Interest	Crawford Fund Interest (Books)
Cash and investments - beginning	\$ 317,463	\$ -	\$ -	\$ 551	\$ 389	\$ 8,887	\$ 10,620	\$ 3,204	\$ 149	\$ -	\$ -	\$ 10,019	\$ 1,509
Receipts:													
Taxes	382,793	-	-	-	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	58,970	-	-	-	-	-	-	-	-	-	-	-	-
Charges for services	6,804	-	-	-	-	-	-	-	-	-	-	-	-
Fines and forfeits	2,766	-	-	336	-	-	-	-	-	-	-	-	-
Other receipts	19,995	77,951	1,055	-	-	-	-	113	223	5,000	3,454	25	1
Total receipts	471,328	77,951	1,055	336	-	-	-	113	223	5,000	3,454	25	1
Disbursements:													
Personal services	205,097	-	-	-	-	-	-	-	-	-	-	-	-
Supplies	7,078	-	255	-	337	350	-	-	-	-	-	-	-
Other services and charges	79,675	-	700	-	-	17	-	3,317	-	-	3,454	-	-
Debt service - principal and interest	-	32,989	-	-	-	-	-	-	-	-	-	-	-
Capital outlay	62,359	-	100	-	52	244	1,376	-	-	-	-	-	-
Other disbursements	97,762	-	-	496	-	-	-	-	149	-	-	-	-
Total disbursements	451,971	32,989	1,055	496	389	611	1,376	3,317	149	-	3,454	-	-
Excess (deficiency) of receipts over disbursements	19,357	44,962	-	(160)	(389)	(611)	(1,376)	(3,204)	74	5,000	-	25	1
Cash and investments - ending	\$ 336,820	\$ 44,962	\$ -	\$ 391	\$ -	\$ 8,276	\$ 9,244	\$ -	\$ 223	\$ 5,000	\$ -	\$ 10,044	\$ 1,510

(Continued)

CLINTON TOWNSHIP LIBRARY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND CASH AND
 INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2018

	Richard Newport Interest	Gift	Debt Service	Aflac	Perf	Federal Tax	State Tax	County Tax	Health Insurance	Fica & Medicare	Totals
Cash and investments - beginning	\$ 50,731	\$ 344	\$ 14,176	\$ 94	\$ -	\$ -	\$ -	\$ -	\$ 39	\$ -	\$ 418,175
Receipts:											
Taxes	-	-	56,389	-	-	-	-	-	-	-	439,182
Intergovernmental receipts	-	-	8,174	-	-	-	-	-	-	-	67,144
Charges for services	-	-	-	-	-	-	-	-	-	-	6,804
Fines and forfeits	-	-	-	-	-	-	-	-	-	-	3,102
Other receipts	1,022	1,462	19,421	2,655	2,593	7,296	5,206	2,386	4,547	11,971	166,376
Total receipts	1,022	1,462	83,984	2,655	2,593	7,296	5,206	2,386	4,547	11,971	682,608
Disbursements:											
Personal services	-	-	-	2,747	2,593	7,296	5,206	2,386	4,583	11,971	241,879
Supplies	1,244	80	-	-	-	-	-	-	-	-	9,344
Other services and charges	-	75	-	-	-	-	-	-	-	-	87,238
Debt service - principal and interest	-	-	66,889	-	-	-	-	-	-	-	99,878
Capital outlay	-	540	-	-	-	-	-	-	-	-	64,671
Other disbursements	-	-	19,922	-	-	-	-	-	-	-	118,329
Total disbursements	1,244	695	86,811	2,747	2,593	7,296	5,206	2,386	4,583	11,971	621,339
Excess (deficiency) of receipts over disbursements	(222)	767	(2,827)	(92)	-	-	-	-	(36)	-	61,269
Cash and investments - ending	\$ 50,509	\$ 1,111	\$ 11,349	\$ 2	\$ -	\$ -	\$ -	\$ -	\$ 3	\$ -	\$ 479,444

CLINTON TOWNSHIP LIBRARY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND CASH AND
 INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2019

	<u>Operating</u>	<u>Rainy Day Fund</u>	<u>Summer Reading Program Gift Funds</u>	<u>Evergreen Indiana Fund</u>	<u>Madeline Counsell Fund</u>	<u>Imogene Rieches Estate</u>	<u>Bookstore Sales</u>	<u>Giacoletto Fund</u>	<u>State Technology Grant Fund</u>	<u>Stevenson Fund Interest</u>	<u>Crawford Fund Interest (Books)</u>
Cash and investments - beginning	\$ 336,820	\$ 44,962	\$ -	\$ 391	\$ 8,276	\$ 9,244	\$ 223	\$ 5,000	\$ -	\$ 10,044	\$ 1,510
Receipts:											
Taxes	388,613	-	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	58,693	-	-	-	-	-	-	-	-	-	-
Charges for services	242	-	-	-	-	-	-	-	-	-	-
Fines and forfeits	8,415	-	-	280	-	-	-	-	-	-	-
Other receipts	589	41,107	1,650	-	-	-	298	5,000	4,383	70	5
Total receipts	456,552	41,107	1,650	280	-	-	298	5,000	4,383	70	5
Disbursements:											
Personal services	226,319	-	-	-	-	-	-	-	-	-	-
Supplies	11,071	-	1,650	-	-	-	-	-	-	62	-
Other services and charges	85,342	-	-	93	-	-	-	2,094	4,383	-	-
Debt service - principal and interest	-	-	-	-	-	-	-	-	-	-	-
Capital outlay	77,496	-	-	-	-	1,113	-	-	-	-	-
Other disbursements	41,165	-	-	-	-	-	-	-	-	-	-
Total disbursements	441,393	-	1,650	93	-	1,113	-	2,094	4,383	62	-
Excess (deficiency) of receipts over disbursements	15,159	41,107	-	187	-	(1,113)	298	2,906	-	8	5
Cash and investments - ending	\$ 351,979	\$ 86,069	\$ -	\$ 578	\$ 8,276	\$ 8,131	\$ 521	\$ 7,906	\$ -	\$ 10,052	\$ 1,515

(Continued)

CLINTON TOWNSHIP LIBRARY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND CASH AND
 INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2019

	Richard Newport Interest	Gift	Debt Service	Aflac	Perf	Federal Tax	State Tax	County Tax	Health Insurance	Fica & Medicare	Totals
Cash and investments - beginning	\$ 50,509	\$ 1,111	\$ 11,349	\$ 2	\$ -	\$ -	\$ -	\$ -	\$ 3	\$ -	\$ 479,444
Receipts:											
Taxes	-	-	90,474	-	-	-	-	-	-	-	479,087
Intergovernmental receipts	-	-	-	-	-	-	-	-	-	-	58,693
Charges for services	-	-	-	-	-	-	-	-	-	-	242
Fines and forfeits	-	-	-	-	-	-	-	-	-	-	8,695
Other receipts	830	275	-	3,571	2,718	10,454	5,245	2,727	4,622	12,833	96,377
Total receipts	830	275	90,474	3,571	2,718	10,454	5,245	2,727	4,622	12,833	643,094
Disbursements:											
Personal services	-	-	-	3,571	2,718	-	-	-	4,622	-	237,230
Supplies	-	-	-	-	-	-	-	-	-	-	12,783
Other services and charges	863	-	-	-	-	-	-	-	-	-	92,775
Debt service - principal and interest	-	-	65,029	-	-	-	-	-	-	-	65,029
Capital outlay	-	1,323	-	-	-	-	-	-	-	-	79,932
Other disbursements	-	-	-	-	-	10,454	5,245	2,727	3	12,833	72,427
Total disbursements	863	1,323	65,029	3,571	2,718	10,454	5,245	2,727	4,625	12,833	560,176
Excess (deficiency) of receipts over disbursements	(33)	(1,048)	25,445	-	-	-	-	-	(3)	-	82,918
Cash and investments - ending	\$ 50,476	\$ 63	\$ 36,794	\$ 2	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 562,362

CLINTON TOWNSHIP LIBRARY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND CASH AND
 INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2020

	Operating	Rainy Day Fund	Reading Program Gift Funds	Evergreen Indiana Fund	Madeline Counsell Fund	Imogene Rieches Estate	Bookstore Sales	Giacoletto Fund	W. Webber Memorial Fund	Wabash Valley Community Foundation	CARES Act Mini-Grant	ARPA Reimbursement Grant	Construction Fund
Cash and investments - beginning	\$ 351,979	\$ 86,069	\$ -	\$ 578	\$ 8,276	\$ 8,131	\$ 521	\$ 7,906	\$ -	\$ -	\$ -	\$ -	\$ -
Receipts:													
Taxes	399,571	-	-	-	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	60,539	-	-	-	-	-	-	-	-	-	-	-	-
Charges for services	4,150	-	-	-	-	-	-	-	-	-	-	-	-
Fines and forfeits	1,802	-	-	74	-	-	-	-	-	-	-	-	-
Other receipts	1,626	42,939	300	-	-	-	-	5,000	-	-	-	-	-
Total receipts	467,688	42,939	300	74	-	-	-	5,000	-	-	-	-	-
Disbursements:													
Personal services	224,530	-	-	-	-	-	-	-	-	-	-	-	-
Supplies	7,330	-	300	-	-	-	-	-	-	-	-	-	-
Other services and charges	80,273	-	-	-	-	-	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital outlay	85,019	-	-	-	-	1,072	-	5,007	-	-	-	-	-
Other disbursements	42,939	-	-	38	-	-	-	-	-	-	-	-	-
Total disbursements	440,091	-	300	38	-	1,072	-	5,007	-	-	-	-	-
Excess (deficiency) of receipts over disbursements	27,597	42,939	-	36	-	(1,072)	-	(7)	-	-	-	-	-
Cash and investments - ending	\$ 379,576	\$ 129,008	\$ -	\$ 614	\$ 8,276	\$ 7,059	\$ 521	\$ 7,899	\$ -	\$ -	\$ -	\$ -	\$ -

(Continued)

CLINTON TOWNSHIP LIBRARY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND CASH AND
 INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2020

	State Technology Grant Fund	Stevenson Fund Interest	Crawford Fund Interest (Books)	Richard Newport Interest	Gift	Debt Service	Aflac	Perf	Federal Tax	State Tax	County Tax	Health Insurance	Fica & Medicare	Totals
Cash and investments - beginning	\$ -	\$ 10,052	\$ 1,515	\$ 50,476	\$ 63	\$ 36,794	\$ 2	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 562,362
Receipts:														
Taxes	-	-	-	-	-	34,954	-	-	-	-	-	-	-	434,525
Intergovernmental receipts	-	-	-	-	-	4,908	-	-	-	-	-	-	-	65,447
Charges for services	-	-	-	-	-	-	-	-	-	-	-	-	-	4,150
Fines and forfeits	-	-	-	-	-	-	-	-	-	-	-	-	-	1,876
Other receipts	5,271	70	4	258	50	-	3,208	2,865	11,281	5,606	2,817	3,449	13,501	98,245
Total receipts	5,271	70	4	258	50	39,862	3,208	2,865	11,281	5,606	2,817	3,449	13,501	604,243
Disbursements:														
Personal services	-	-	-	-	-	-	-	2,865	-	-	-	-	-	227,395
Supplies	-	-	-	-	-	-	-	-	-	-	-	-	-	7,630
Other services and charges	5,271	-	-	-	-	-	-	-	-	-	-	-	-	85,544
Debt service - principal and interest	-	-	-	-	-	63,928	-	-	-	-	-	-	-	63,928
Capital outlay	-	-	-	-	-	-	-	-	-	-	-	-	-	91,098
Other disbursements	-	-	-	-	-	-	3,208	-	11,281	5,606	2,817	3,162	13,501	82,552
Total disbursements	5,271	-	-	-	-	63,928	3,208	2,865	11,281	5,606	2,817	3,162	13,501	558,147
Excess (deficiency) of receipts over disbursements	-	70	4	258	50	(24,066)	-	-	-	-	-	287	-	46,096
Cash and investments - ending	\$ -	\$ 10,122	\$ 1,519	\$ 50,734	\$ 113	\$ 12,728	\$ 2	\$ -	\$ -	\$ -	\$ -	\$ 287	\$ -	\$ 608,458

CLINTON TOWNSHIP LIBRARY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND CASH AND
 INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2021

	<u>Operating</u>	<u>Rainy Day Fund</u>	<u>Reading Program Gift Funds</u>	<u>Evergreen Indiana Fund</u>	<u>Madeline Counsell Fund</u>	<u>Imogene Rieches Estate</u>	<u>Bookstore Sales</u>	<u>Giacoletto Fund</u>	<u>W. Webber Memorial Fund</u>	<u>Wabash Valley Community Foundation</u>	<u>CARES Act Mini-Grant</u>	<u>ARPA Reimbursement Grant</u>	<u>Construction Fund</u>
Cash and investments - beginning	\$ 379,576	\$129,008	\$ -	\$ 614	\$ 8,276	\$ 7,059	\$ 521	\$ 7,899	\$ -	\$ -	\$ -	\$ -	\$ -
Receipts:													
Taxes	351,558	-	-	-	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	122,664	-	-	-	-	-	-	-	-	-	3,349	-	-
Charges for services	6,221	-	-	-	-	-	-	-	-	-	-	-	-
Fines and forfeits	1,336	-	-	152	-	-	-	-	-	-	-	-	-
Other receipts	1,096	65,696	570	-	-	-	175	-	1,275	3,000	-	-	970,244
Total receipts	<u>482,875</u>	<u>65,696</u>	<u>570</u>	<u>152</u>	<u>-</u>	<u>-</u>	<u>175</u>	<u>-</u>	<u>1,275</u>	<u>3,000</u>	<u>3,349</u>	<u>-</u>	<u>970,244</u>
Disbursements:													
Personal services	215,085	-	-	-	-	-	-	-	-	-	-	-	-
Supplies	7,758	-	187	-	-	-	-	-	-	-	3,349	-	-
Other services and charges	80,374	-	-	-	-	-	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital outlay	85,304	-	-	-	8,276	1,944	-	7,899	-	2,236	-	12,339	49,059
Other disbursements	65,696	-	-	70	-	-	696	-	-	-	-	-	-
Total disbursements	<u>454,217</u>	<u>-</u>	<u>187</u>	<u>70</u>	<u>8,276</u>	<u>1,944</u>	<u>696</u>	<u>7,899</u>	<u>-</u>	<u>2,236</u>	<u>3,349</u>	<u>12,339</u>	<u>49,059</u>
Excess (deficiency) of receipts over disbursements	<u>28,658</u>	<u>65,696</u>	<u>383</u>	<u>82</u>	<u>(8,276)</u>	<u>(1,944)</u>	<u>(521)</u>	<u>(7,899)</u>	<u>1,275</u>	<u>764</u>	<u>-</u>	<u>(12,339)</u>	<u>921,185</u>
Cash and investments - ending	\$ 408,234	\$194,704	\$ 383	\$ 696	\$ -	\$ 5,115	\$ -	\$ -	\$ 1,275	\$ 764	\$ -	\$ (12,339)	\$ 921,185

(Continued)

CLINTON TOWNSHIP LIBRARY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND CASH AND
 INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2021

	State Technology Grant Fund	Stevenson Fund Interest	Crawford Fund Interest (Books)	Richard Newport Interest	Gift	Debt Service	Aflac	Perf	Federal Tax	State Tax	County Tax	Health Insurance	Fica & Medicare	Totals
Cash and investments - beginning	\$ -	\$ 10,122	\$ 1,519	\$ 50,734	\$ 113	\$ 12,728	\$ 2	\$ -	\$ -	\$ -	\$ -	\$ 287	\$ -	\$ 608,458
Receipts:														
Taxes	-	-	-	-	-	52,130	-	-	-	-	-	-	-	403,688
Intergovernmental receipts	-	-	-	-	-	7,029	-	-	-	-	-	-	-	133,042
Charges for services	-	-	-	-	-	-	-	-	-	-	-	-	-	6,221
Fines and forfeits	-	-	-	-	-	-	-	-	-	-	-	-	-	1,488
Other receipts	4,301	15	2	258	775	-	2,948	2,905	11,735	5,532	2,733	3,748	13,248	1,090,256
Total receipts	4,301	15	2	258	775	59,159	2,948	2,905	11,735	5,532	2,733	3,748	13,248	1,634,695
Disbursements:														
Personal services	-	-	-	-	-	-	2,948	2,905	-	-	-	3,709	-	224,647
Supplies	-	104	-	974	-	-	-	-	-	-	-	-	-	12,372
Other services and charges	4,301	-	-	-	-	-	-	-	-	-	-	-	-	84,675
Debt service - principal and interest	-	-	-	-	-	71,575	-	-	-	-	-	-	-	71,575
Capital outlay	-	-	-	-	200	-	-	-	-	-	-	-	-	167,257
Other disbursements	-	-	-	-	-	-	-	-	11,735	5,532	2,733	-	13,248	99,710
Total disbursements	4,301	104	-	974	200	71,575	2,948	2,905	11,735	5,532	2,733	3,709	13,248	660,236
Excess (deficiency) of receipts over disbursements	-	(89)	2	(716)	575	(12,416)	-	-	-	-	-	39	-	974,459
Cash and investments - ending	\$ -	\$ 10,033	\$ 1,521	\$ 50,018	\$ 688	\$ 312	\$ 2	\$ -	\$ -	\$ -	\$ -	\$ 326	\$ -	\$ 1,582,917

CLINTON TOWNSHIP LIBRARY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND CASH AND
 INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2022

	<u>Operating</u>	<u>Rainy Day Fund</u>	<u>Reading Program Gift Funds</u>	<u>Evergreen Indiana Fund</u>	<u>Imogene Rieches Estate</u>	<u>Giacoletto Fund</u>	<u>W. Webber Memorial Fund</u>	<u>Wabash Valley Community Foundation</u>	<u>ARPA Reimbursement Grant</u>	<u>Construction Fund</u>	<u>Dollywood Foundation Reimbursement Fund</u>	<u>State Technology Grant Fund</u>
Cash and investments - beginning	\$ 408,234	\$ 194,704	\$ 383	\$ 696	\$ 5,115	\$ -	\$ 1,275	\$ 764	\$ (12,339)	\$ 921,185	\$ -	\$ -
Receipts:												
Taxes	368,656	-	-	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	126,215	-	-	-	-	-	-	-	22,199	-	-	4,599
Charges for services	3,932	-	-	-	-	-	-	-	-	-	-	-
Fines and forfeits	1,186	-	-	124	-	-	-	-	-	-	-	-
Other receipts	3,320	45,645	750	-	-	18,200	-	-	-	-	-	-
Total receipts	<u>503,309</u>	<u>45,645</u>	<u>750</u>	<u>124</u>	<u>-</u>	<u>18,200</u>	<u>-</u>	<u>-</u>	<u>22,199</u>	<u>-</u>	<u>-</u>	<u>4,599</u>
Disbursements:												
Personal services	246,855	-	-	-	-	-	-	-	-	-	-	-
Supplies	10,441	-	-	-	-	-	-	-	-	-	-	-
Other services and charges	92,782	-	1,133	610	-	-	-	-	-	85,050	-	4,599
Debt service - principal and interest	-	-	-	-	-	-	-	-	-	-	-	-
Capital outlay	74,278	-	-	-	2,005	18,200	-	764	9,860	-	1,212	-
Other disbursements	45,974	-	-	-	-	-	-	-	-	-	-	-
Total disbursements	<u>470,330</u>	<u>-</u>	<u>1,133</u>	<u>610</u>	<u>2,005</u>	<u>18,200</u>	<u>-</u>	<u>764</u>	<u>9,860</u>	<u>85,050</u>	<u>1,212</u>	<u>4,599</u>
Excess (deficiency) of receipts over disbursements	<u>32,979</u>	<u>45,645</u>	<u>(383)</u>	<u>(486)</u>	<u>(2,005)</u>	<u>-</u>	<u>-</u>	<u>(764)</u>	<u>12,339</u>	<u>(85,050)</u>	<u>(1,212)</u>	<u>-</u>
Cash and investments - ending	\$ 441,213	\$ 240,349	\$ -	\$ 210	\$ 3,110	\$ -	\$ 1,275	\$ -	\$ -	\$ 836,135	\$ (1,212)	\$ -

(Continued)

CLINTON TOWNSHIP LIBRARY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND CASH AND
 INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2022

	Stevenson Fund Interest	Crawford Fund Interest (Books)	Richard Newport Interest	Gift	Debt Service	Aflac	Perf	Federal Tax	State Tax	County Tax	Health Insurance	Fica & Medicare	Totals
Cash and investments - beginning	\$ 10,033	\$ 1,521	\$ 50,018	\$ 688	\$ 312	\$ 2	\$ -	\$ -	\$ -	\$ -	\$ 326	\$ -	\$ 1,582,917
Receipts:													
Taxes	-	-	-	-	66,858	-	-	-	-	-	-	-	435,514
Intergovernmental receipts	-	-	-	-	8,851	-	-	-	-	-	-	-	161,864
Charges for services	-	-	-	-	-	-	-	-	-	-	-	-	3,932
Fines and forfeits	-	-	-	-	-	-	-	-	-	-	-	-	1,310
Other receipts	15	2	258	250	-	2,948	3,828	13,250	6,212	2,824	3,627	14,837	115,966
Total receipts	15	2	258	250	75,709	2,948	3,828	13,250	6,212	2,824	3,627	14,837	718,586
Disbursements:													
Personal services	-	-	-	-	-	-	-	-	-	-	-	-	246,855
Supplies	41	22	-	-	-	-	-	-	-	-	-	-	10,504
Other services and charges	-	-	146	-	-	-	-	-	-	-	-	-	184,320
Debt service - principal and interest	-	-	-	-	65,938	-	-	-	-	-	-	-	65,938
Capital outlay	-	-	-	603	-	-	-	-	-	-	-	-	106,922
Other disbursements	-	-	-	-	-	2,948	3,828	13,250	6,212	2,824	3,953	14,837	93,826
Total disbursements	41	22	146	603	65,938	2,948	3,828	13,250	6,212	2,824	3,953	14,837	708,365
Excess (deficiency) of receipts over disbursements	(26)	(20)	112	(353)	9,771	-	-	-	-	-	(326)	-	10,221
Cash and investments - ending	\$ 10,007	\$ 1,501	\$ 50,130	\$ 335	\$ 10,083	\$ 2	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,593,138

CLINTON TOWNSHIP LIBRARY
SCHEDULE OF PAYABLES AND RECEIVABLES
December 31, 2022

<u>Government or Enterprise</u>	<u>Accounts Payable</u>	<u>Accounts Receivable</u>
Governmental activities	\$ <u>3,650</u>	\$ <u>-</u>

CLINTON TOWNSHIP LIBRARY
 SCHEDULE OF LEASES AND DEBT
 December 31, 2022

<u>Lessor</u>	<u>Purpose</u>	<u>Annual Lease Payment</u>	<u>Lease Beginning Date</u>	<u>Lease Ending Date</u>
Governmental activities:				
Graybar Financial Services	NEC Phone System	\$ 243	12/12/2020	12/12/2025
Ricoh USA Inc.	2 copiers	<u>217</u>	3/1/2023	3/1/2028
Total governmental activities		<u>460</u>		
Total of annual lease payments		<u>\$ 460</u>		

<u>Description of Debt</u>		<u>Ending Principal Balance</u>	<u>Principal Due Within One Year</u>
<u>Type</u>	<u>Purpose</u>		
Governmental activities:			
General obligation bonds	Renovations and Repairs of Library Building	<u>\$ 929,062</u>	<u>\$ 63,362</u>
Totals		<u>\$ 929,062</u>	<u>\$ 63,362</u>

CLINTON TOWNSHIP LIBRARY
SCHEDULE OF CAPITAL ASSETS
December 31, 2022

Capital assets are reported at actual or estimated historical cost based on appraisals or deflated current replacement cost. Contributed or donated assets are reported at estimated fair value at the time received.

	<u>Ending Balance</u>
Governmental activities:	
Land	\$ 48,400
Infrastructure	6,800
Buildings	1,101,100
Machinery, equipment, and vehicles	74,266
Books and other	<u>926,540</u>
Total governmental activities	<u>2,157,106</u>
Total capital assets	<u>\$ 2,157,106</u>

CLINTON TOWNSHIP LIBRARY
STATE REPORTING INFORMATION
January 1, 2018 – December 31, 2022

The reports presented herein were prepared in addition to another official report prepared for the Library as listed below:

Indiana State Board of Accounts Compliance Examination of Clinton Township Library.

The above report contains the results of the compliance examination as required by the Indiana State Board of Accounts' *Accounting and Uniform Compliance Guidelines Manual For Libraries*.