

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

FINANCIAL STATEMENTS AUDIT REPORT

OF

MONTICELLO-UNION TOWNSHIP PUBLIC LIBRARY

WHITE COUNTY, INDIANA

January 1, 2020 to December 31, 2023



FILED
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SCHEDULE OF OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Director	Tina Emerick Candace K. Wells	01-01-20 to 05-14-21 05-15-21 to 12-31-24
Treasurer	Sharon Bail	01-01-20 to 12-31-24
President of the Library Board	Arthur E. Morgan Thomas Herman Donald Osten	01-01-20 to 12-31-20 01-01-21 to 12-31-22 01-01-23 to 12-31-24



INDEPENDENT AUDITOR'S REPORT

TO: THE OFFICIALS OF THE MONTICELLO-UNION TOWNSHIP
PUBLIC LIBRARY, WHITE COUNTY, INDIANA

Adverse and Unmodified Opinions

We have audited the accompanying financial statements of the Monticello-Union Township Public Library (Library), which comprise the financial position and results of operations for the period of January 1, 2020 to December 31, 2023, and the related notes to the financial statements as listed in the Table of Contents.

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 and Unmodified Opinions* section of our report, the financial statements referred to above do not present fairly, the financial position and results of operations of the Library for the period of January 1, 2020 to December 31, 2023, in accordance with accounting principles generally accepted in the United States of America.

Opinion on Regulatory Basis of Accounting

In our opinion, the accompanying financial statements referred to above present fairly, in all material respects, the respective financial position and results of operations of the Library, for the period of January 1, 2020 to December 31, 2023, in accordance with the financial reporting provisions of the Indiana State Board of Accounts described in Note 1.

Basis for Adverse and Unmodified Opinions

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 Statements* 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 opinions.

Matter Giving Rise to Adverse Opinion on U.S. Generally Accepted Accounting Principles

As discussed in Note 1 to the financial statements, the Library prepares its financial statements 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 statements 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.

INDEPENDENT AUDITOR'S REPORT
(Continued)

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with the financial reporting provisions of the Indiana State Board of Accounts as allowed by state statute (IC 5-11-1-6). Management is responsible for and has determined that the regulatory basis of accounting, as established by the Indiana State Board of Accounts, is an acceptable basis of presentation. Management is also responsible for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of the financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. 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 of a reasonable user based on the financial statements.

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 statements, 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 statements.
- 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 and related disclosures made by management, as well as evaluate the overall presentation of the financial statements.
- 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.

INDEPENDENT AUDITOR'S REPORT
(Continued)

Other Information

Management is responsible for the other information included in the Annual Financial Report. The other information comprises the Combining Schedules of Receipts, Disbursements, and Cash and Investment Balances - Regulatory Basis, as listed in the Table of Contents, but does not include the basic financial statements and our auditor's report thereon. Our opinions on the basic financial statements do 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 basic financial statements, our responsibility is to read the other information and consider whether a material inconsistency exists between the other information and the basic financial statements, or the other information otherwise appears to be materially misstated. If, based on the work performed, we concluded that an uncorrected material misstatement of the other information exists, we are required to describe it in our report.



Beth Kelley, CPA, CFE
Deputy State Examiner

June 11, 2024

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FINANCIAL STATEMENTS AND ACCOMPANYING NOTES AND OTHER INFORMATION

The financial statements and accompanying notes were approved by management of the Library. The financial statements and notes are presented as intended by the Library.

The Library's Annual Financial Reports information can be found on the Indiana Gateway for Government Units website: <https://gateway.ifionline.org/>.

Differences may be noted between the financial information presented in the financial statements contained in this report and the financial information presented in the Library's Annual Financial Reports referenced above. These differences, if any, are due to adjustments made to the financial information during the course of the audit. This is a common occurrence in any financial statement audit. The financial information presented in this report is audited information, and the accuracy of such information can be determined by reading the opinion given in the Independent Auditor's Report.

The other information presented was approved by management of the Library. It is presented as intended by the Library.

MONTICELLO-UNION TOWNSHIP PUBLIC 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			Cash and Investments 12-31-20			Cash and Investments 12-31-21		
		Receipts	Disbursements		Receipts	Disbursements		Receipts	Disbursements
Operating	\$ 505,759	\$ 796,314	\$ 626,336	\$ 675,737	\$ 830,559	\$ 594,989	\$ 911,307		
Rainy Day Fund	108,104	454	-	108,558	500	-	109,058		
Excess Levy Fund	1	-	1	-	-	-	-		
LIRF	65,870	500	-	66,370	700	-	67,070		
PLAC Fund	37	-	-	37	-	-	37		
Petty Cash	200	-	-	200	-	-	200		
Evergreen Pass thru	891	246	1,103	34	414	184	264		
Friends Gift Fund	597	1,227	1,769	55	1,330	1,366	19		
Teen gift Fund	834	100	20	914	365	-	1,279		
Friends Miscellaneous Fund	326	235	205	356	-	-	356		
Friends Staff & Volunteer fund	52	625	427	250	-	36	214		
Friends Adult Program Fund	61	600	411	250	-	250	-		
Friends Youth Program Fund	168	700	617	251	-	251	-		
Payroll Adjustment fund 2015	516	-	-	516	-	-	516		
TEEN LIB PAY FUND	23	8,301	8,324	-	7,638	7,638	-		
Murder Mystery Gift Fund	88	-	-	88	900	988	-		
United Way	-	288	288	-	231	231	-		
Medical	-	10,409	10,409	-	7,844	7,442	402		
Dental	305	1,228	1,221	312	1,275	1,410	177		
Vision	2	573	573	2	529	531	-		
Hoosier START	-	1,050	1,050	-	-	-	-		
PERF	-	6,003	6,003	-	5,268	5,268	-		
Liberty National/Pekin	50	3,407	3,238	219	1,242	1,401	60		
Dental Health Options	-	1,394	1,372	22	686	686	22		
Friends Teen Program fund	-	400	150	250	-	132	118		
Friends Technology Upgrades fund	-	400	400	-	-	-	-		
Friends Art Fair Fund	-	300	-	300	-	-	300		
Friends Administration	-	75	-	75	-	-	75		
Cares Covid Grant fund	-	235	235	-	-	-	-		
State Covid Cares Grant	-	-	-	-	2,578	2,578	-		
State Technology Grant Fund	-	4,854	4,854	-	3,961	3,961	-		
Gift Fund	73,232	13,801	23,572	63,461	15,662	22,518	56,605		
Adopt-Book	409	130	42	497	22	30	489		
GIFT FUND-Animal	152	210	203	159	294	148	305		
Gift Fund - Birds	116	29	26	119	221	-	340		
Gift Fund - Children's	28,295	6,218	13,204	21,309	4,161	6,760	18,710		
Gift Fund - Adult's	18,532	4,419	8,077	14,874	3,247	1,387	16,734		
Art Show/ International Fund	877	-	1	876	-	-	876		
Staff Association Fund	126	130	36	220	227	-	447		
Payroll Fund	1,697	-	104	1,593	-	331	1,262		
Totals	\$ 807,320	\$ 864,855	\$ 714,271	\$ 957,904	\$ 889,854	\$ 660,516	\$ 1,187,242		

The notes to the financial statements are an integral part of this statement.

MONTICELLO-UNION TOWNSHIP PUBLIC LIBRARY
 STATEMENT OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Years Ended December 31, 2022 and 2023

Fund	Cash and Investments 01-01-22			Cash and Investments 12-31-22			Cash and Investments 12-31-23		
		Receipts	Disbursements		Receipts	Disbursements		Receipts	Disbursements
Operating	\$ 911,308	\$ 884,294	\$ 632,218	\$ 1,163,384	\$ 980,548	\$ 864,462	\$ 1,279,470		
Rainy Day Fund	109,058	10,500	53,292	66,266	79,000	-	145,266		
Friends Technology Fund	-	600	200	400	300	417	283		
LIRF	67,070	10,500	-	77,570	79,000	-	156,570		
PLAC Fund	37	-	-	37	-	-	37		
Petty Cash	200	-	-	200	-	-	200		
Evergreen Pass thru	265	226	414	77	101	102	76		
Friends Gift Fund	18	8,319	8,082	255	2,723	2,922	56		
Teen gift Fund	1,279	100	-	1,379	167	-	1,546		
Friends Miscellaneous Fund	356	750	430	676	-	368	308		
Friends Staff & Volunteer fund	214	-	190	24	750	774	-		
Friends Adult Program Fund	-	750	500	250	800	895	155		
Friends Youth Program Fund	-	750	494	256	994	1,249	1		
Payroll Adjustment fund 2015	516	-	-	516	-	-	516		
TEEN LIB PAY FUND	-	4,000	4,000	-	-	-	-		
United Way	-	208	208	-	208	208	-		
Medical	401	6,045	6,138	308	7,421	7,401	328		
Dental	177	1,585	1,617	145	1,745	1,701	189		
Vision	-	691	691	-	644	567	77		
PERF	-	5,055	5,055	-	5,505	5,505	-		
Liberty National/Pekin	61	1,052	1,035	78	1,041	1,119	-		
Dental Health Options	21	64	85	-	-	-	-		
Friends Teen Program fund	118	600	234	484	400	346	538		
Friends Art Fair Fund	300	750	800	250	500	750	-		
Friends Administration	75	-	-	75	-	33	42		
Murder Mystery Gift Fund	-	-	-	-	1,080	1,043	37		
Friends Mystery Dinner Fund	-	-	-	-	450	450	-		
State Technology Grant Fund	-	4,235	4,235	-	4,145	4,145	-		
Gift Fund	56,604	14,017	17,423	53,198	11,602	11,036	53,764		
Adopt-Book	489	17	-	506	-	-	506		
GIFT FUND-Animal	306	83	349	40	76	44	72		
Gift Fund - Birds	339	-	83	256	-	-	256		
Gift Fund - Children's	18,711	7,593	4,862	21,442	17,806	10,938	28,310		
Gift Fund - Adult's	16,734	3,956	3,448	17,242	4,569	5,286	16,525		
Art Show/ International Fund	877	12,521	8,717	4,681	12,853	14,569	2,965		
Staff Association Fund	447	-	123	324	19	275	68		
Payroll Fund	1,261	-	29	1,232	-	32	1,200		
Totals	\$ 1,187,242	\$ 979,261	\$ 754,952	\$ 1,411,551	\$ 1,214,447	\$ 936,637	\$ 1,689,361		

The notes to the financial statements are an integral part of this statement.

MONTICELLO-UNION TOWNSHIP PUBLIC LIBRARY
NOTES TO FINANCIAL STATEMENTS

Note 1. Summary of Significant Accounting Policies

A. Reporting Entity

The Library was established under the laws of the State of Indiana. The Library operates under a governing board and provides culture services.

The accompanying financial statements present the financial information for the Library.

B. Basis of Accounting

The financial statements are 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 regulatory basis of accounting differs from accounting principles generally accepted in the United States of America, 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.

C. 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.

D. Receipts

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

Taxes. Amounts received from one or more of the following: property tax, wheel tax, innkeeper's 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.

Licenses and permits. Amounts received from businesses, occupations, or nonbusinesses that must be licensed before doing business within the government's jurisdiction, or permits levied according to the benefits presumably conferred by the permit. Examples of licenses and permits include the following: peddler licenses, animal licenses, auctioneer licenses, building and planning permits, demolition permits, electrical permits, sign permits, and gun permits.

Intergovernmental receipts. Amounts received from other governments in the form of operating grants, entitlements, or payments in lieu of taxes. Examples of intergovernmental receipts include, but are not limited to, the following: local income tax, federal grants, state grants, cigarette tax distributions received from the state, motor vehicle highway distributions received from the state, local road and street distributions 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.

MONTICELLO-UNION TOWNSHIP PUBLIC LIBRARY
NOTES TO FINANCIAL STATEMENTS
(Continued)

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.

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).

Other receipts. Amounts received from various sources, including, but 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.

E. Disbursements

Disbursements are presented in the aggregate on the face of the financial statements. 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 units 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, but are not limited to, the following: office supplies, operating supplies, and repair and maintenance supplies.

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

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

F. 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.

MONTICELLO-UNION TOWNSHIP PUBLIC LIBRARY
NOTES TO FINANCIAL STATEMENTS
(Continued)

G. 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 unit itself.

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. This includes any deposit accounts issued or offered by a qualifying financial institution.

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.

MONTICELLO-UNION TOWNSHIP PUBLIC LIBRARY
NOTES TO FINANCIAL STATEMENTS
(Continued)

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 statements. The purpose of participation in a risk pool is to provide a medium for the funding and administration of the risks.

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

MONTICELLO-UNION TOWNSHIP PUBLIC LIBRARY
NOTES TO FINANCIAL STATEMENTS
(Continued)

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.

OTHER INFORMATION

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

	Operating	Rainy Day Fund	Excess Levy Fund	LIRF	PLAC Fund	Petty Cash	Evergreen Pass thru	Friends Gift Fund	Teen gift Fund
Cash and investments - beginning	\$ 505,759	\$ 108,104	\$ 1	\$ 65,870	\$ 37	\$ 200	\$ 891	\$ 597	\$ 834
Receipts:									
Taxes	735,727	-	-	-	-	-	-	-	-
Intergovernmental receipts	51,150	-	-	-	-	-	-	-	-
Charges for services	8,485	-	-	-	-	-	-	-	-
Other receipts	952	454	-	500	-	-	246	1,227	100
Total receipts	796,314	454	-	500	-	-	246	1,227	100
Disbursements:									
Personal services	421,941	-	-	-	-	-	-	-	-
Supplies	23,596	-	-	-	-	-	-	-	-
Other services and charges	95,540	-	-	-	-	-	-	-	-
Capital outlay	83,659	-	-	-	-	-	-	-	-
Other disbursements	1,600	-	1	-	-	-	1,103	1,769	20
Total disbursements	626,336	-	1	-	-	-	1,103	1,769	20
Excess (deficiency) of receipts over (under) disbursements	169,978	454	(1)	500	-	-	(857)	(542)	80
Cash and investments - ending	\$ 675,737	\$ 108,558	\$ -	\$ 66,370	\$ 37	\$ 200	\$ 34	\$ 55	\$ 914

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

	Friends Miscellaneous Fund	Friends Staff & Volunteer fund	Friends Adult Program Fund	Friends Youth Program Fund	Payroll Adjustment fund 2015	TEEN LIB PAY FUND	Murder Mystery Gift Fund	United Way	Medical
Cash and investments - beginning	\$ 326	\$ 52	\$ 61	\$ 168	\$ 516	\$ 23	\$ 88	\$ -	\$ -
Receipts:									
Taxes	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-	-
Other receipts	235	625	600	700	-	8,301	-	288	10,409
Total receipts	235	625	600	700	-	8,301	-	288	10,409
Disbursements:									
Personal services	-	-	-	-	-	7,751	-	-	-
Supplies	-	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-	-
Other disbursements	205	427	411	617	-	573	-	288	10,409
Total disbursements	205	427	411	617	-	8,324	-	288	10,409
Excess (deficiency) of receipts over (under) disbursements	30	198	189	83	-	(23)	-	-	-
Cash and investments - ending	\$ 356	\$ 250	\$ 250	\$ 251	\$ 516	\$ -	\$ 88	\$ -	\$ -

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

	Dental	Vision	Hoosier START	PERF	Liberty National/Pekin	Dental Health Options	Friends Teen Program fund	Friends Technology Upgrades fund	Friends Art Fair Fund
Cash and investments - beginning	\$ 305	\$ 2	\$ -	\$ -	\$ 50	\$ -	\$ -	\$ -	\$ -
Receipts:									
Taxes	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-	-
Other receipts	1,228	573	1,050	6,003	3,407	1,394	400	400	300
Total receipts	1,228	573	1,050	6,003	3,407	1,394	400	400	300
Disbursements:									
Personal services	-	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	400	-
Other disbursements	1,221	573	1,050	6,003	3,238	1,372	150	-	-
Total disbursements	1,221	573	1,050	6,003	3,238	1,372	150	400	-
Excess (deficiency) of receipts over (under) disbursements	7	-	-	-	169	22	250	-	300
Cash and investments - ending	\$ 312	\$ 2	\$ -	\$ -	\$ 219	\$ 22	\$ 250	\$ -	\$ 300

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

	Friends Administration	Cares Covid Grant fund	State Covid Cares Grant	State Technology Grant Fund	Gift Fund	Adopt-Book	GIFT FUND-Animal	Gift Fund - Birds	Gift Fund - Children's
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ -	\$ 73,232	\$ 409	\$ 152	\$ 116	\$ 28,295
Receipts:									
Taxes	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	4,554	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-	-
Other receipts	75	235	-	4,854	9,247	130	210	29	6,218
Total receipts	75	235	-	4,854	13,801	130	210	29	6,218
Disbursements:									
Personal services	-	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	5,194	-	-	-	-
Capital outlay	-	-	-	-	17,527	-	-	-	7,000
Other disbursements	-	235	-	4,854	851	42	203	26	6,204
Total disbursements	-	235	-	4,854	23,572	42	203	26	13,204
Excess (deficiency) of receipts over (under) disbursements	75	-	-	-	(9,771)	88	7	3	(6,986)
Cash and investments - ending	\$ 75	\$ -	\$ -	\$ -	\$ 63,461	\$ 497	\$ 159	\$ 119	\$ 21,309

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

	Gift Fund - Adult's	Art Show/ International Fund	Staff Association Fund	Payroll Fund	Totals
Cash and investments - beginning	\$ 18,532	\$ 877	\$ 126	\$ 1,697	\$ 807,320
Receipts:					
Taxes	-	-	-	-	735,727
Intergovernmental receipts	-	-	-	-	55,704
Charges for services	-	-	-	-	8,485
Other receipts	4,419	-	130	-	64,939
Total receipts	4,419	-	130	-	864,855
Disbursements:					
Personal services	-	-	-	-	429,692
Supplies	-	-	-	-	23,596
Other services and charges	-	-	-	-	100,734
Capital outlay	6,000	-	-	-	114,586
Other disbursements	2,077	1	36	104	45,663
Total disbursements	8,077	1	36	104	714,271
Excess (deficiency) of receipts over (under) disbursements	(3,658)	(1)	94	(104)	150,584
Cash and investments - ending	\$ 14,874	\$ 876	\$ 220	\$ 1,593	\$ 957,904

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

	Operating	Rainy Day Fund	Excess Levy Fund	LIRF	PLAC Fund	Petty Cash	Evergreen Pass thru	Friends Gift Fund	Teen gift Fund
Cash and investments - beginning	\$ 675,737	\$ 108,558	\$ -	\$ 66,370	\$ 37	\$ 200	\$ 34	\$ 55	\$ 914
Receipts:									
Taxes	445,501	-	-	-	-	-	-	-	-
Intergovernmental receipts	370,996	-	-	-	-	-	-	-	-
Charges for services	10,342	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	414	-	-
Other receipts	3,720	500	-	700	-	-	-	1,330	365
Total receipts	830,559	500	-	700	-	-	414	1,330	365
Disbursements:									
Personal services	334,306	-	-	-	-	-	-	-	-
Supplies	23,746	-	-	-	-	-	-	-	-
Other services and charges	98,463	-	-	-	-	-	-	-	-
Capital outlay	80,986	-	-	-	-	-	-	-	-
Other disbursements	57,488	-	-	-	-	-	184	1,366	-
Total disbursements	594,989	-	-	-	-	-	184	1,366	-
Excess (deficiency) of receipts over (under) disbursements	235,570	500	-	700	-	-	230	(36)	365
Cash and investments - ending	\$ 911,307	\$ 109,058	\$ -	\$ 67,070	\$ 37	\$ 200	\$ 264	\$ 19	\$ 1,279

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

	Friends Miscellaneous Fund	Friends Staff & Volunteer fund	Friends Adult Program Fund	Friends Youth Program Fund	Payroll Adjustment fund 2015	TEEN LIB PAY FUND	Murder Mystery Gift Fund	United Way	Medical
Cash and investments - beginning	\$ 356	\$ 250	\$ 250	\$ 251	\$ 516	\$ -	\$ 88	\$ -	\$ -
Receipts:									
Taxes	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	7,638	900	231	7,844
Total receipts	-	-	-	-	-	7,638	900	231	7,844
Disbursements:									
Personal services	-	-	-	-	-	7,638	-	-	-
Supplies	-	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-	-	-
Capital outlay	-	-	250	-	-	-	-	-	-
Other disbursements	-	36	-	251	-	-	988	231	7,442
Total disbursements	-	36	250	251	-	7,638	988	231	7,442
Excess (deficiency) of receipts over (under) disbursements	-	(36)	(250)	(251)	-	-	(88)	-	402
Cash and investments - ending	\$ 356	\$ 214	\$ -	\$ -	\$ 516	\$ -	\$ -	\$ -	\$ 402

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

	Dental	Vision	Hoosier START	PERF	Liberty National/Pekin	Dental Health Options	Friends Teen Program fund	Friends Technology Upgrades fund	Friends Art Fair Fund
Cash and investments - beginning	\$ 312	\$ 2	\$ -	\$ -	\$ 219	\$ 22	\$ 250	\$ -	\$ 300
Receipts:									
Taxes	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-	-
Other receipts	1,275	529	-	5,268	1,242	686	-	-	-
Total receipts	1,275	529	-	5,268	1,242	686	-	-	-
Disbursements:									
Personal services	-	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-	-
Other disbursements	1,410	531	-	5,268	1,401	686	132	-	-
Total disbursements	1,410	531	-	5,268	1,401	686	132	-	-
Excess (deficiency) of receipts over (under) disbursements	(135)	(2)	-	-	(159)	-	(132)	-	-
Cash and investments - ending	\$ 177	\$ -	\$ -	\$ -	\$ 60	\$ 22	\$ 118	\$ -	\$ 300

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

	Friends Administration	Cares Covid Grant fund	State Covid Cares Grant	State Technology Grant Fund	Gift Fund	Adopt-Book	GIFT FUND-Animal	Gift Fund - Birds	Gift Fund - Children's
Cash and investments - beginning	\$ 75	\$ -	\$ -	\$ -	\$ 63,461	\$ 497	\$ 159	\$ 119	\$ 21,309
Receipts:									
Taxes	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	2,578	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-	-
Other receipts	-	-	-	3,961	15,662	22	294	221	4,161
Total receipts	-	-	2,578	3,961	15,662	22	294	221	4,161
Disbursements:									
Personal services	-	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	78	-	-	-	-
Other services and charges	-	-	-	-	7,306	-	-	-	-
Capital outlay	-	-	-	-	15,134	30	-	-	-
Other disbursements	-	-	2,578	3,961	-	-	148	-	6,760
Total disbursements	-	-	2,578	3,961	22,518	30	148	-	6,760
Excess (deficiency) of receipts over (under) disbursements	-	-	-	-	(6,856)	(8)	146	221	(2,599)
Cash and investments - ending	\$ 75	\$ -	\$ -	\$ -	\$ 56,605	\$ 489	\$ 305	\$ 340	\$ 18,710

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

	Gift Fund - Adult's	Art Show/ International Fund	Staff Association Fund	Payroll Fund	Totals
Cash and investments - beginning	\$ 14,874	\$ 876	\$ 220	\$ 1,593	\$ 957,904
Receipts:					
Taxes	-	-	-	-	445,501
Intergovernmental receipts	-	-	-	-	373,574
Charges for services	-	-	-	-	10,342
Fines and forfeits	-	-	-	-	414
Other receipts	3,247	-	227	-	60,023
Total receipts	3,247	-	227	-	889,854
Disbursements:					
Personal services	-	-	-	-	341,944
Supplies	-	-	-	-	23,824
Other services and charges	-	-	-	-	105,769
Capital outlay	-	-	-	-	96,400
Other disbursements	1,387	-	-	331	92,579
Total disbursements	1,387	-	-	331	660,516
Excess (deficiency) of receipts over (under) disbursements	1,860	-	227	(331)	229,338
Cash and investments - ending	\$ 16,734	\$ 876	\$ 447	\$ 1,262	\$ 1,187,242

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

	Operating	Rainy Day Fund	Friends Technology Fund	LIRF	PLAC Fund	Petty Cash	Evergreen Pass thru	Friends Gift Fund
Cash and investments - beginning	\$ 911,308	\$ 109,058	\$ -	\$ 67,070	\$ 37	\$ 200	\$ 265	\$ 18
Receipts:								
Taxes	460,145	-	-	-	-	-	-	-
Intergovernmental receipts	401,911	-	-	-	-	-	-	-
Charges for services	15,491	-	-	-	-	-	-	-
Fines and forfeits	3,217	-	-	-	-	-	-	-
Other receipts	3,530	10,500	600	10,500	-	-	226	8,319
Total receipts	884,294	10,500	600	10,500	-	-	226	8,319
Disbursements:								
Personal services	342,198	-	-	-	-	-	-	-
Supplies	24,275	-	-	-	-	-	-	-
Other services and charges	101,492	-	-	-	-	-	-	-
Capital outlay	85,305	53,292	-	-	-	-	-	-
Other disbursements	78,948	-	200	-	-	-	414	8,082
Total disbursements	632,218	53,292	200	-	-	-	414	8,082
Excess (deficiency) of receipts over (under) disbursements	252,076	(42,792)	400	10,500	-	-	(188)	237
Cash and investments - ending	\$ 1,163,384	\$ 66,266	\$ 400	\$ 77,570	\$ 37	\$ 200	\$ 77	\$ 255

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

	Teen gift Fund	Friends Miscellaneous Fund	Friends Staff & Volunteer fund	Friends Adult Program Fund	Friends Youth Program Fund	Payroll Adjustment fund 2015	TEEN LIB PAY FUND	United Way
Cash and investments - beginning	\$ 1,279	\$ 356	\$ 214	\$ -	\$ -	\$ 516	\$ -	\$ -
Receipts:								
Taxes	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-
Other receipts	100	750	-	750	750	-	4,000	208
Total receipts	100	750	-	750	750	-	4,000	208
Disbursements:								
Personal services	-	-	-	-	-	-	4,000	-
Supplies	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-
Other disbursements	-	430	190	500	494	-	-	208
Total disbursements	-	430	190	500	494	-	4,000	208
Excess (deficiency) of receipts over (under) disbursements	100	320	(190)	250	256	-	-	-
Cash and investments - ending	\$ 1,379	\$ 676	\$ 24	\$ 250	\$ 256	\$ 516	\$ -	\$ -

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

	Medical	Dental	Vision	PERF	Liberty National/Pekin	Dental Health Options	Friends Teen Program fund	Friends Art Fair Fund
Cash and investments - beginning	\$ 401	\$ 177	\$ -	\$ -	\$ 61	\$ 21	\$ 118	\$ 300
Receipts:								
Taxes	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-
Other receipts	6,045	1,585	691	5,055	1,052	64	600	750
Total receipts	6,045	1,585	691	5,055	1,052	64	600	750
Disbursements:								
Personal services	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-
Other disbursements	6,138	1,617	691	5,055	1,035	85	234	800
Total disbursements	6,138	1,617	691	5,055	1,035	85	234	800
Excess (deficiency) of receipts over (under) disbursements	(93)	(32)	-	-	17	(21)	366	(50)
Cash and investments - ending	\$ 308	\$ 145	\$ -	\$ -	\$ 78	\$ -	\$ 484	\$ 250

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

	Friends Administration	Murder Mystery Gift Fund	Friends Mystery Dinner Fund	State Technology Grant Fund	Gift Fund	Adopt-Book	GIFT FUND-Animal	Gift Fund - Birds
Cash and investments - beginning	\$ 75	\$ -	\$ -	\$ -	\$ 56,604	\$ 489	\$ 306	\$ 339
Receipts:								
Taxes	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-
Other receipts	-	-	-	4,235	14,017	17	83	-
Total receipts	-	-	-	4,235	14,017	17	83	-
Disbursements:								
Personal services	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	11,380	-	-	-
Other disbursements	-	-	-	4,235	6,043	-	349	83
Total disbursements	-	-	-	4,235	17,423	-	349	83
Excess (deficiency) of receipts over (under) disbursements	-	-	-	-	(3,406)	17	(266)	(83)
Cash and investments - ending	\$ 75	\$ -	\$ -	\$ -	\$ 53,198	\$ 506	\$ 40	\$ 256

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

	Gift Fund - Children's	Gift Fund - Adult's	Art Show/ International Fund	Staff Association Fund	Payroll Fund	Totals
Cash and investments - beginning	\$ 18,711	\$ 16,734	\$ 877	\$ 447	\$ 1,261	\$ 1,187,242
Receipts:						
Taxes	-	-	-	-	-	460,145
Intergovernmental receipts	-	-	-	-	-	401,911
Charges for services	-	-	-	-	-	15,491
Fines and forfeits	-	-	-	-	-	3,217
Other receipts	7,593	3,956	12,521	-	-	98,497
Total receipts	7,593	3,956	12,521	-	-	979,261
Disbursements:						
Personal services	-	-	-	-	-	346,198
Supplies	-	-	-	-	-	24,275
Other services and charges	-	-	-	-	-	101,492
Capital outlay	2,677	-	-	-	-	152,654
Other disbursements	2,185	3,448	8,717	123	29	130,333
Total disbursements	4,862	3,448	8,717	123	29	754,952
Excess (deficiency) of receipts over (under) disbursements	2,731	508	3,804	(123)	(29)	224,309
Cash and investments - ending	\$ 21,442	\$ 17,242	\$ 4,681	\$ 324	\$ 1,232	\$ 1,411,551

MONTICELLO-UNION TOWNSHIP PUBLIC LIBRARY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2023

	Operating	Rainy Day Fund	Friends Technology Fund	LIRF	PLAC Fund	Petty Cash	Evergreen Pass thru	Friends Gift Fund
Cash and investments - beginning	\$ 1,163,384	\$ 66,266	\$ 400	\$ 77,570	\$ 37	\$ 200	\$ 77	\$ 255
Receipts:								
Taxes	479,697	-	-	-	-	-	-	-
Intergovernmental receipts	479,734	-	-	-	-	-	-	-
Charges for services	18,349	-	-	-	-	-	-	-
Fines and forfeits	1,454	-	-	-	-	-	-	-
Other receipts	1,314	79,000	300	79,000	-	-	101	2,723
Total receipts	980,548	79,000	300	79,000	-	-	101	2,723
Disbursements:								
Personal services	384,588	-	-	-	-	-	-	-
Supplies	28,703	-	-	-	-	-	-	-
Other services and charges	112,391	-	-	-	-	-	-	-
Capital outlay	117,772	-	-	-	-	-	-	-
Other disbursements	221,008	-	417	-	-	-	102	2,922
Total disbursements	864,462	-	417	-	-	-	102	2,922
Excess (deficiency) of receipts over (under) disbursements	116,086	79,000	(117)	79,000	-	-	(1)	(199)
Cash and investments - ending	\$ 1,279,470	\$ 145,266	\$ 283	\$ 156,570	\$ 37	\$ 200	\$ 76	\$ 56

MONTICELLO-UNION TOWNSHIP PUBLIC LIBRARY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2023

	Teen gift Fund	Friends Miscellaneous Fund	Friends Staff & Volunteer fund	Friends Adult Program Fund	Friends Youth Program Fund	Payroll Adjustment fund 2015	TEEN LIB PAY FUND	United Way
Cash and investments - beginning	\$ 1,379	\$ 676	\$ 24	\$ 250	\$ 256	\$ 516	\$ -	\$ -
Receipts:								
Taxes	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-
Other receipts	167	-	750	800	994	-	-	208
Total receipts	167	-	750	800	994	-	-	208
Disbursements:								
Personal services	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	425	-	-	-
Other disbursements	-	368	774	895	824	-	-	208
Total disbursements	-	368	774	895	1,249	-	-	208
Excess (deficiency) of receipts over (under) disbursements	167	(368)	(24)	(95)	(255)	-	-	-
Cash and investments - ending	\$ 1,546	\$ 308	\$ -	\$ 155	\$ 1	\$ 516	\$ -	\$ -

MONTICELLO-UNION TOWNSHIP PUBLIC LIBRARY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2023

	Medical	Dental	Vision	PERF	Liberty National/Pekin	Dental Health Options	Friends Teen Program fund	Friends Art Fair Fund
Cash and investments - beginning	\$ 308	\$ 145	\$ -	\$ -	\$ 78	\$ -	\$ 484	\$ 250
Receipts:								
Taxes	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-
Other receipts	7,421	1,745	644	5,505	1,041	-	400	500
Total receipts	7,421	1,745	644	5,505	1,041	-	400	500
Disbursements:								
Personal services	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-
Other disbursements	7,401	1,701	567	5,505	1,119	-	346	750
Total disbursements	7,401	1,701	567	5,505	1,119	-	346	750
Excess (deficiency) of receipts over (under) disbursements	20	44	77	-	(78)	-	54	(250)
Cash and investments - ending	\$ 328	\$ 189	\$ 77	\$ -	\$ -	\$ -	\$ 538	\$ -

MONTICELLO-UNION TOWNSHIP PUBLIC LIBRARY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2023

	Friends Administration	Murder Mystery Gift Fund	Friends Mystery Dinner Fund	State Technology Grant Fund	Gift Fund	Adopt-Book	GIFT FUND-Animal	Gift Fund - Birds
Cash and investments - beginning	\$ 75	\$ -	\$ -	\$ -	\$ 53,198	\$ 506	\$ 40	\$ 256
Receipts:								
Taxes	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-
Other receipts	-	1,080	450	4,145	11,602	-	76	-
Total receipts	-	1,080	450	4,145	11,602	-	76	-
Disbursements:								
Personal services	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	7,488	-	-	-
Capital outlay	-	-	-	-	2,978	-	-	-
Other disbursements	33	1,043	450	4,145	570	-	44	-
Total disbursements	33	1,043	450	4,145	11,036	-	44	-
Excess (deficiency) of receipts over (under) disbursements	(33)	37	-	-	566	-	32	-
Cash and investments - ending	\$ 42	\$ 37	\$ -	\$ -	\$ 53,764	\$ 506	\$ 72	\$ 256

MONTICELLO-UNION TOWNSHIP PUBLIC LIBRARY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2023

	Gift Fund - Children's	Gift Fund - Adult's	Art Show/ International Fund	Staff Association Fund	Payroll Fund	Totals
Cash and investments - beginning	\$ 21,442	\$ 17,242	\$ 4,681	\$ 324	\$ 1,232	\$ 1,411,551
Receipts:						
Taxes	-	-	-	-	-	479,697
Intergovernmental receipts	-	-	-	-	-	479,734
Charges for services	-	-	-	-	-	18,349
Fines and forfeits	-	-	-	-	-	1,454
Other receipts	17,806	4,569	12,853	19	-	235,213
Total receipts	17,806	4,569	12,853	19	-	1,214,447
Disbursements:						
Personal services	-	-	-	-	-	384,588
Supplies	-	-	-	-	-	28,703
Other services and charges	-	-	-	-	-	119,879
Capital outlay	824	-	-	-	-	121,999
Other disbursements	10,114	5,286	14,569	275	32	281,468
Total disbursements	10,938	5,286	14,569	275	32	936,637
Excess (deficiency) of receipts over (under) disbursements	6,868	(717)	(1,716)	(256)	(32)	277,810
Cash and investments - ending	\$ 28,310	\$ 16,525	\$ 2,965	\$ 68	\$ 1,200	\$ 1,689,361

OTHER REPORTS

In addition to this report, other reports may have been issued for the Library. All reports can be found on the Indiana State Board of Accounts' website: <http://www.in.gov/sboa/>.