

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

FINANCIAL STATEMENTS EXAMINATION REPORT

OF

MUNCIE-CENTER TOWNSHIP PUBLIC LIBRARY

DELAWARE COUNTY, INDIANA

January 1, 2012 to December 31, 2016



**FILED**  
08/30/2017



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#### SCHEDULE OF OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Director	Virginia Nilles Akilah Nosakhere	01-01-12 to 01-02-17 01-03-17 to 12-31-17
Treasurer	Beth Kroehler	01-01-12 to 12-31-17
President of the Board	Roger Gilcrest Billie Sheppard Joanne Baierwalter Daniel Stallings	07-01-11 to 06-30-13 07-01-13 to 06-30-14 07-01-14 to 06-30-16 07-01-16 to 06-30-18



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INDEPENDENT ACCOUNTANT'S REPORT

TO: THE OFFICIALS OF THE MUNCIE-CENTER TOWNSHIP  
PUBLIC LIBRARY, DELAWARE COUNTY, INDIANA

We have examined the accompanying financial statements of the Muncie-Center Township Public Library (Library), for the period of January 1, 2012 to December 31, 2016. The Library's management is responsible for the fair presentation of these financial statements in accordance with the prescribed basis of accounting described in Note 1. Our responsibility is to express an opinion on the financial statements based on our examination.

Our examination was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants. Those standards require that we plan and perform the examination to obtain reasonable assurance about whether the financial statements are in accordance with the criteria, in all material respects. An examination involves performing procedures to obtain evidence about the financial statements. The nature, timing, and extent of the procedures selected depend on our judgement, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. We believe that the evidence we obtained is sufficient and appropriate to provide a reasonable basis for our opinion.


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 comprehensive 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 these regulatory accounting practices and accounting principles generally accepted in the United States of America, although not reasonably determinable, are presumed to be material.

In our opinion, because of the matter described in the preceding paragraph, the financial statements for the period of January 1, 2012 to December 31, 2016, referred to above, do not present, in conformity with accounting principles generally accepted in the United States of America, the financial position and results of operations of the Library.

INDEPENDENT ACCOUNTANT'S REPORT  
(Continued)

In our opinion, the financial statements for the period of January 1, 2012 to December 31, 2016, referred to above, present the financial position and results of operations of the Library based on the prescribed basis of accounting described in Note 1 to the financial statements, in all material respects.

Our examination was conducted for the purpose of forming an opinion on the Library's financial statements. The Combining Schedules of Receipts, Disbursements, and Cash and Investment Balances - Regulatory Basis, Schedule of Leases and Debt, and Schedule of Capital Assets, as listed in the Table of Contents, are presented for additional analysis and are not required parts of the financial statements. They have not been subjected to the examination procedures applied to the financial statements and, accordingly, we express no opinion on them.

  
Paul D. Joyce, CPA  
State Examiner

July 12, 2017

## FINANCIAL STATEMENTS AND ACCOMPANYING NOTES

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.

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MUNCIE-CENTER TOWNSHIP PUBLIC LIBRARY  
STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CASH AND INVESTMENT BALANCES -  
REGULATORY BASIS  
For the Years Ended December 31, 2012 and 2013

Fund	Cash and Investments 01-01-12	Receipts	Disbursements	Cash and Investments 12-31-12	Receipts	Disbursements	Cash and Investments 12-31-13
Operating Fund	\$ 1,543,599	\$ 3,782,445	\$ 3,886,934	\$ 1,439,110	\$ 3,698,553	\$ 3,457,865	\$ 1,679,798
Rainy Day	526,861	1,560	198,708	329,713	342	-	330,055
Summer Reading	385	5,671	5,670	386	4,405	3,791	1,000
Library Improvement Reserve	77,755	254	-	78,009	81	-	78,090
Vending	2,833	3,020	2,244	3,609	2,465	1,126	4,948
21st CCLE Grant-3yr	(4,178)	87,060	82,882	-	-	-	-
New Technology Fund	65,000	21,990	43,355	43,635	-	22,680	20,955
IEEE Grant	-	1,196	1,196	-	-	-	-
Vectren Grant	-	100	100	-	-	-	-
Americas Music Grant	-	2,500	-	2,500	1	2,501	-
21st CCLC Grant-4yr	-	135,410	135,410	-	77,583	77,583	-
Genfest 2012	-	380	380	-	-	-	-
NEH Preservation Grant	-	-	-	-	3,201	3,201	-
GA Balancing Funds	-	-	-	-	15,000	5,152	9,848
21st CCLC Grant-5yt	-	-	-	-	54,256	54,256	-
CACFP	-	-	-	-	412	-	412
Petty Cash	200	-	80	120	-	-	120
Cash Change Fund	588	25	62	551	-	-	551
Plac Card Fund	120	1,251	1,101	270	951	1,051	170
Endowment Fund	4,293	550	3,000	1,843	1,050	-	2,893
Gift	4,277	9,422	8,791	4,908	26,055	9,572	21,391
Adult Programs	5,137	2,716	5,518	2,335	3,291	1,355	4,271
Fun Committee	1,149	934	967	1,116	444	759	801
Youth Service	1,055	1,500	1,561	994	4,225	334	4,885
Mh Community Garden	1,309	380	-	1,689	420	-	2,109
Local History/Genealogy	536	20	35	521	151	422	250
Map Fund	11,529	100,004	111,533	-	-	-	-
Totals	<u>\$ 2,242,448</u>	<u>\$ 4,158,388</u>	<u>\$ 4,489,527</u>	<u>\$ 1,911,309</u>	<u>\$ 3,892,886</u>	<u>\$ 3,641,648</u>	<u>\$ 2,162,547</u>

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

MUNCIE-CENTER TOWNSHIP PUBLIC LIBRARY  
STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CASH AND INVESTMENT BALANCES -  
REGULATORY BASIS  
For the Years Ended December 31, 2014 and 2015

Fund	Cash and Investments 01-01-14	Receipts	Disbursements	Cash and Investments 12-31-14	Receipts	Disbursements	Cash and Investments 12-31-15
Operating Fund	\$ 1,679,798	\$ 3,643,382	\$ 3,294,283	\$ 2,028,897	\$ 3,646,993	\$ 3,484,945	\$ 2,190,945
Rainy Day	330,055	709	-	330,764	300	-	331,064
Summer Reading	1,000	3,055	3,552	503	3,950	3,037	1,416
Library Improvement Reserve	78,090	167	-	78,257	71	-	78,328
Vending	4,948	2,009	1,479	5,478	2,256	1,601	6,133
New Technology Fund	20,955	-	17,135	3,820	1,000	3,153	1,667
GA Balancing Funds	9,848	5,152	6,587	8,413	6,616	6,295	8,734
21st CCLC Grant-5yr	-	97,736	97,736	-	-	-	-
CACFP	412	4,004	3,083	1,333	3,510	4,175	668
Levy Excess Fund	-	20	-	20	-	-	20
21st CCLC Grant-6yr	-	65,152	65,152	-	97,189	97,189	-
Self Check Equipment Grant	-	25,641	15,530	10,111	-	10,111	-
Future Ready/Reader Grant	-	8,783	8,783	-	-	-	-
21st CCLC Grant-7yr	-	-	-	-	100,076	100,076	-
Play and Grow Grant	-	-	-	-	2,000	2,000	-
KB Community Garden	-	-	-	-	800	787	13
LSTA Grant-Kano Computer	-	-	-	-	6,149	6,149	-
SUN Program Grant	-	-	-	-	30,000	30,000	-
Petty Cash	120	-	-	120	-	-	120
Cash Change Fund	551	-	68	483	-	-	483
Plac Card Fund	170	851	951	70	813	883	-
Endowment Fund	2,893	7,500	7,000	3,393	24,538	26,000	1,931
Gift	21,391	10,275	10,907	20,759	9,319	2,233	27,845
Adult Programs	4,271	2,900	814	6,357	21	3,022	3,356
Fun Committee	801	1,115	1,378	538	1,730	1,214	1,054
Youth Service	4,885	2,500	649	6,736	50	2,083	4,703
Mh Community Garden	2,109	340	-	2,449	260	-	2,709
Local History/Genealogy	250	-	-	250	150	-	400
<b>Totals</b>	<b>\$ 2,162,547</b>	<b>\$ 3,881,291</b>	<b>\$ 3,535,087</b>	<b>\$ 2,508,751</b>	<b>\$ 3,937,791</b>	<b>\$ 3,784,953</b>	<b>\$ 2,661,589</b>

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

MUNCIE-CENTER TOWNSHIP PUBLIC LIBRARY  
STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CASH AND INVESTMENT BALANCES -  
REGULATORY BASIS  
For the Year Ended December 31, 2016

Fund	Cash and Investments 01-01-16	Receipts	Disbursements	Cash and Investments 12-31-16
Operating Fund	\$ 2,190,945	\$ 3,741,143	\$ 3,619,365	\$ 2,312,723
Rainy Day	331,064	59,276	-	390,340
Summer Reading	1,416	3,450	2,067	2,799
Library Improvement Reserve	78,328	-	-	78,328
Vending	6,133	2,344	1,064	7,413
New Technology Fund	1,667	-	-	1,667
GA Balancing Funds	8,734	5,684	6,184	8,234
CACFP	668	5,583	4,336	1,915
Levy Excess Fund	20	-	20	-
Connection Corner	-	2,695	2,617	78
21st CCLC Grant-7yr	-	62,692	62,692	-
KB Community Garden	13	-	-	13
21st CCLC Grant-8yr	-	64,659	64,659	-
MCS Project	-	20,000	50	19,950
Petty Cash	120	-	-	120
Cash Change Fund	483	-	-	483
Plac Card Fund	-	390	130	260
Endowment Fund	1,931	1,564	596	2,899
Gift	27,845	5,403	2,790	30,458
Adult Programs	3,356	894	1,006	3,244
Fun Committee	1,054	1,163	1,426	791
Youth Service	4,703	500	2,676	2,527
Mh Community Garden	2,709	280	145	2,844
Local History/Genealogy	400	-	-	400
Totals	<u>\$ 2,661,589</u>	<u>\$ 3,977,720</u>	<u>\$ 3,771,823</u>	<u>\$ 2,867,486</u>

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

MUNCIE-CENTER 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 an appointed 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, certified shares (local option tax), property tax replacement credit (local option tax), county option income 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.

*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: 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.

*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

MUNCIE-CENTER TOWNSHIP PUBLIC LIBRARY  
NOTES TO FINANCIAL STATEMENTS  
(Continued)

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.

*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's 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 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.

MUNCIE-CENTER 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 February 15. These rates were based upon the preceding year's March 1 (lien date) assessed valuations adjusted for various tax credits. 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.

MUNCIE-CENTER 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 (PERF) is a defined benefit pension plan. PERF is a cost-sharing multiple-employer public employee retirement system, which provides retirement benefits to plan members and beneficiaries. All full-time employees are eligible to participate in this defined benefit plan. State statutes (IC 5-10.2 and 5-10.3) govern, through the Indiana Public Retirement System (INPRS) Board, most requirements of the system, and give the Library authority to contribute to the plan. The PERF retirement benefit consists of the pension provided by employer contributions plus an annuity provided by the member's annuity savings account. The annuity savings account consists of members' contributions, set by state statute at 3 percent of compensation, plus the interest credited to the member's account. The employer may elect to make the contributions on behalf of the member.

INPRS administers the plan and 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. (888) 526-1687

*Funding Policy and Annual Pension Cost*

The contribution requirements of the plan members for PERF are established by the Board of Trustees of INPRS.

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#### OTHER INFORMATION - UNEXAMINED

The Library's Annual Financial Reports information can be found on the Gateway 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 examination. This is a common occurrence in any financial statement examination. The financial information presented in this report is examined information, and the accuracy of such information can be determined by reading the opinion given in the Independent Accountant's Report.

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

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MUNCIE-CENTER TOWNSHIP PUBLIC LIBRARY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2012

	Operating Fund	Rainy Day	Summer Reading	Library Improvement Reserve	Vending	21st CCLE Grant-3yr	New Technology Fund	IEEE Grant	Vectren Grant	Americas Music Grant
Cash and investments - beginning	\$ 1,543,599	\$ 526,861	\$ 385	\$ 77,755	\$ 2,833	\$ (4,178)	\$ 65,000	\$ -	\$ -	\$ -
Receipts:										
Taxes	2,766,323	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	773,831	-	-	-	-	87,060	-	-	-	2,500
Charges for services	19,499	-	-	-	-	-	-	-	-	-
Fines and forfeits	112,672	-	-	-	-	-	-	-	-	-
Other receipts	110,120	1,560	5,671	254	3,020	-	21,990	1,196	100	-
Total receipts	3,782,445	1,560	5,671	254	3,020	87,060	21,990	1,196	100	2,500
Disbursements:										
Personal services	2,503,640	-	-	-	-	31,335	-	-	-	-
Supplies	54,172	-	5,170	-	1,244	27,077	-	-	-	-
Other services and charges	670,484	-	-	-	-	24,470	-	-	-	-
Debt service - principal and interest	396,091	-	-	-	-	-	-	-	-	-
Capital outlay	262,547	198,708	-	-	-	-	43,355	1,196	-	-
Other disbursements	-	-	500	-	1,000	-	-	-	100	-
Total disbursements	3,886,934	198,708	5,670	-	2,244	82,882	43,355	1,196	100	-
Excess (deficiency) of receipts over disbursements	(104,489)	(197,148)	1	254	776	4,178	(21,365)	-	-	2,500
Cash and investments - ending	\$ 1,439,110	\$ 329,713	\$ 386	\$ 78,009	\$ 3,609	\$ -	\$ 43,635	\$ -	\$ -	\$ 2,500

MUNCIE-CENTER TOWNSHIP PUBLIC LIBRARY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2012  
 (Continued)

	21st CCLC Grant-4yr	Genfest 2012	NEH Preservation Grant	GA Balancing Funds	21st CCLC Grant-5yr	CACFP	Petty Cash	Cash Change Fund	Plac Card Fund
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 200	\$ 588	\$ 120
Receipts:									
Taxes	131,645	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-	1,251
Fines and forfeits	-	-	-	-	-	-	-	-	-
Other receipts	3,765	380	-	-	-	-	-	25	-
Total receipts	<u>135,410</u>	<u>380</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>25</u>	<u>1,251</u>
Disbursements:									
Personal services	30,276	-	-	-	-	-	-	-	-
Supplies	2,052	-	-	-	-	-	-	-	-
Other services and charges	103,082	-	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-	-
Other disbursements	-	380	-	-	-	-	80	62	1,101
Total disbursements	<u>135,410</u>	<u>380</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>80</u>	<u>62</u>	<u>1,101</u>
Excess (deficiency) of receipts over disbursements	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(80)</u>	<u>(37)</u>	<u>150</u>
Cash and investments - ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 120</u>	<u>\$ 551</u>	<u>\$ 270</u>

MUNCIE-CENTER TOWNSHIP PUBLIC LIBRARY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2012  
 (Continued)

	Endowment Fund	Gift	Adult Programs	Fun Committee	Youth Service	Mh Community Garden	Local History/Genealogy	Map Fund	Totals
Cash and investments - beginning	\$ 4,293	\$ 4,277	\$ 5,137	\$ 1,149	\$ 1,055	\$ 1,309	\$ 536	\$ 11,529	\$ 2,242,448
Receipts:									
Taxes	-	-	-	-	-	-	-	-	2,897,968
Intergovernmental receipts	-	-	-	-	-	-	-	-	863,391
Charges for services	-	-	-	-	-	-	-	-	20,750
Fines and forfeits	-	-	-	-	-	-	-	-	112,672
Other receipts	550	9,422	2,716	934	1,500	380	20	100,004	263,607
Total receipts	550	9,422	2,716	934	1,500	380	20	100,004	4,158,388
Disbursements:									
Personal services	-	-	-	-	-	-	-	-	2,565,251
Supplies	-	3,026	4,225	967	994	-	-	-	98,927
Other services and charges	-	-	782	-	-	-	-	-	798,818
Debt service - principal and interest	-	-	-	-	-	-	-	-	396,091
Capital outlay	-	-	511	-	-	-	35	-	506,352
Other disbursements	3,000	5,765	-	-	567	-	-	111,533	124,088
Total disbursements	3,000	8,791	5,518	967	1,561	-	35	111,533	4,489,527
Excess (deficiency) of receipts over disbursements	(2,450)	631	(2,802)	(33)	(61)	380	(15)	(11,529)	(331,139)
Cash and investments - ending	\$ 1,843	\$ 4,908	\$ 2,335	\$ 1,116	\$ 994	\$ 1,689	\$ 521	\$ -	\$ 1,911,309

MUNCIE-CENTER TOWNSHIP PUBLIC LIBRARY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2013

	Operating Fund	Rainy Day	Summer Reading	Library Improvement Reserve	Vending	21st CCLE Grant-3yr	New Technology Fund	IEEE Grant	Vectren Grant	Americas Music Grant
Cash and investments - beginning	\$ 1,439,110	\$ 329,713	\$ 386	\$ 78,009	\$ 3,609	\$ -	\$ 43,635	\$ -	\$ -	\$ 2,500
Receipts:										
Taxes	2,745,639	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	691,757	-	-	-	-	-	-	-	-	-
Charges for services	20,111	-	-	-	-	-	-	-	-	-
Fines and forfeits	104,789	-	-	-	-	-	-	-	-	-
Other receipts	136,257	342	4,405	81	2,465	-	-	-	-	1
Total receipts	3,698,553	342	4,405	81	2,465	-	-	-	-	1
Disbursements:										
Personal services	2,135,083	-	-	-	-	-	-	-	-	-
Supplies	33,736	-	3,791	-	1,126	-	-	-	-	-
Other services and charges	642,662	-	-	-	-	-	-	-	-	2,501
Debt service - principal and interest	397,497	-	-	-	-	-	-	-	-	-
Capital outlay	248,887	-	-	-	-	-	22,680	-	-	-
Other disbursements	-	-	-	-	-	-	-	-	-	-
Total disbursements	3,457,865	-	3,791	-	1,126	-	22,680	-	-	2,501
Excess (deficiency) of receipts over disbursements	240,688	342	614	81	1,339	-	(22,680)	-	-	(2,500)
Cash and investments - ending	\$ 1,679,798	\$ 330,055	\$ 1,000	\$ 78,090	\$ 4,948	\$ -	\$ 20,955	\$ -	\$ -	\$ -

MUNCIE-CENTER TOWNSHIP PUBLIC LIBRARY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2013  
 (Continued)

	21st CCLC Grant-4yr	Genfest 2012	NEH Preservation Grant	GA Balancing Funds	21st CCLC Grant-5yr	CACFP	Petty Cash	Cash Change Fund	Plac Card Fund
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 120	\$ 551	\$ 270
Receipts:									
Taxes	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	3,200	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-	951
Fines and forfeits	-	-	-	-	-	-	-	-	-
Other receipts	77,583	-	1	15,000	54,256	412	-	-	-
Total receipts	<u>77,583</u>	<u>-</u>	<u>3,201</u>	<u>15,000</u>	<u>54,256</u>	<u>412</u>	<u>-</u>	<u>-</u>	<u>951</u>
Disbursements:									
Personal services	39,981	-	-	-	37,969	-	-	-	-
Supplies	19,909	-	-	-	4,855	-	-	-	-
Other services and charges	17,693	-	3,200	-	11,432	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-	-
Other disbursements	-	-	1	5,152	-	-	-	-	1,051
Total disbursements	<u>77,583</u>	<u>-</u>	<u>3,201</u>	<u>5,152</u>	<u>54,256</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>1,051</u>
Excess (deficiency) of receipts over disbursements	<u>-</u>	<u>-</u>	<u>-</u>	<u>9,848</u>	<u>-</u>	<u>412</u>	<u>-</u>	<u>-</u>	<u>(100)</u>
Cash and investments - ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 9,848</u>	<u>\$ -</u>	<u>\$ 412</u>	<u>\$ 120</u>	<u>\$ 551</u>	<u>\$ 170</u>

MUNCIE-CENTER TOWNSHIP PUBLIC LIBRARY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2013  
 (Continued)

	Endowment Fund	Gift	Adult Programs	Fun Committee	Youth Service	Mh Community Garden	Local History/Genealogy	Map Fund	Totals
Cash and investments - beginning	\$ 1,843	\$ 4,908	\$ 2,335	\$ 1,116	\$ 994	\$ 1,689	\$ 521	\$ -	\$ 1,911,309
Receipts:									
Taxes	-	-	-	-	-	-	-	-	2,745,639
Intergovernmental receipts	-	-	-	-	-	-	-	-	694,957
Charges for services	-	-	-	-	-	-	-	-	21,062
Fines and forfeits	-	-	-	-	-	-	-	-	104,789
Other receipts	1,050	26,055	3,291	444	4,225	420	151	-	326,439
Total receipts	1,050	26,055	3,291	444	4,225	420	151	-	3,892,886
Disbursements:									
Personal services	-	-	-	-	-	-	-	-	2,213,033
Supplies	-	5,135	1,355	759	334	-	157	-	71,157
Other services and charges	-	255	-	-	-	-	-	-	677,743
Debt service - principal and interest	-	-	-	-	-	-	-	-	397,497
Capital outlay	-	1,182	-	-	-	-	265	-	273,014
Other disbursements	-	3,000	-	-	-	-	-	-	9,204
Total disbursements	-	9,572	1,355	759	334	-	422	-	3,641,648
Excess (deficiency) of receipts over disbursements	1,050	16,483	1,936	(315)	3,891	420	(271)	-	251,238
Cash and investments - ending	\$ 2,893	\$ 21,391	\$ 4,271	\$ 801	\$ 4,885	\$ 2,109	\$ 250	\$ -	\$ 2,162,547

MUNCIE-CENTER TOWNSHIP PUBLIC LIBRARY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2014

	Operating Fund	Rainy Day	Summer Reading	Library Improvement Reserve	Vending	New Technology Fund	GA Balancing Funds	21st CCLC Grant-5yt	CACFP	Levy Excess Fund
Cash and investments - beginning	\$ 1,679,798	\$ 330,055	\$ 1,000	\$ 78,090	\$ 4,948	\$ 20,955	\$ 9,848	\$ -	\$ 412	\$ -
Receipts:										
Taxes	2,696,225	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	741,482	-	-	-	-	-	-	-	-	-
Charges for services	21,008	-	-	-	-	-	-	-	-	-
Fines and forfeits	89,869	-	-	-	-	-	-	-	-	-
Other receipts	94,798	709	3,055	167	2,009	-	5,152	97,736	4,004	20
Total receipts	3,643,382	709	3,055	167	2,009	-	5,152	97,736	4,004	20
Disbursements:										
Personal services	1,933,192	-	-	-	-	-	-	41,583	-	-
Supplies	44,248	-	3,552	-	1,479	-	-	12,855	-	-
Other services and charges	650,875	-	-	-	-	-	-	18,131	-	-
Debt service - principal and interest	402,854	-	-	-	-	-	-	-	-	-
Capital outlay	263,114	-	-	-	-	17,135	-	3,986	-	-
Other disbursements	-	-	-	-	-	-	6,587	21,181	3,083	-
Total disbursements	3,294,283	-	3,552	-	1,479	17,135	6,587	97,736	3,083	-
Excess (deficiency) of receipts over disbursements	349,099	709	(497)	167	530	(17,135)	(1,435)	-	921	20
Cash and investments - ending	\$ 2,028,897	\$ 330,764	\$ 503	\$ 78,257	\$ 5,478	\$ 3,820	\$ 8,413	\$ -	\$ 1,333	\$ 20

MUNCIE-CENTER TOWNSHIP PUBLIC LIBRARY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2014  
 (Continued)

	21st CCLC Grant-6yr	Self Check Equipment Grant	Future Ready/Reader Grant	21st CCLC Grant-7yr	Play and Grow Grant	KB Community Garden	LSTA Grant-Kano Computer	SUN Program Grant	Petty Cash	Cash Change Fund
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 120	\$ 551
Receipts:										
Taxes	-	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-	-	-
Other receipts	65,152	25,641	8,783	-	-	-	-	-	-	-
Total receipts	65,152	25,641	8,783	-	-	-	-	-	-	-
Disbursements:										
Personal services	43,229	-	-	-	-	-	-	-	-	-
Supplies	5,030	-	-	-	-	-	-	-	-	-
Other services and charges	16,838	-	-	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-	-	-	-
Capital outlay	-	15,530	8,783	-	-	-	-	-	-	-
Other disbursements	55	-	-	-	-	-	-	-	-	68
Total disbursements	65,152	15,530	8,783	-	-	-	-	-	-	68
Excess (deficiency) of receipts over disbursements	-	10,111	-	-	-	-	-	-	-	(68)
Cash and investments - ending	\$ -	\$ 10,111	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 120	\$ 483

MUNCIE-CENTER TOWNSHIP PUBLIC LIBRARY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2014  
 (Continued)

	Plac Card Fund	Endowment Fund	Gift	Adult Programs	Fun Committee	Youth Service	Mh Community Garden	Local History/Genealogy	Totals
Cash and investments - beginning	\$ 170	\$ 2,893	\$ 21,391	\$ 4,271	\$ 801	\$ 4,885	\$ 2,109	\$ 250	\$ 2,162,547
Receipts:									
Taxes	-	-	-	-	-	-	-	-	2,696,225
Intergovernmental receipts	-	-	-	-	-	-	-	-	741,482
Charges for services	851	-	-	-	-	-	-	-	21,859
Fines and forfeits	-	-	630	-	-	-	-	-	90,499
Other receipts	-	7,500	9,645	2,900	1,115	2,500	340	-	331,226
Total receipts	851	7,500	10,275	2,900	1,115	2,500	340	-	3,881,291
Disbursements:									
Personal services	-	-	-	-	-	-	-	-	2,018,004
Supplies	-	-	6,590	814	1,378	649	-	-	76,595
Other services and charges	-	-	-	-	-	-	-	-	685,844
Debt service - principal and interest	-	-	-	-	-	-	-	-	402,854
Capital outlay	-	-	1,482	-	-	-	-	-	310,030
Other disbursements	951	7,000	2,835	-	-	-	-	-	41,760
Total disbursements	951	7,000	10,907	814	1,378	649	-	-	3,535,087
Excess (deficiency) of receipts over disbursements	(100)	500	(632)	2,086	(263)	1,851	340	-	346,204
Cash and investments - ending	\$ 70	\$ 3,393	\$ 20,759	\$ 6,357	\$ 538	\$ 6,736	\$ 2,449	\$ 250	\$ 2,508,751

MUNCIE-CENTER TOWNSHIP PUBLIC LIBRARY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2015

	Operating Fund	Rainy Day	Summer Reading	Library Improvement Reserve	Vending	New Technology Fund	GA Balancing Funds	21st CCLC Grant-5yt	CACFP	Levy Excess Fund
Cash and investments - beginning	\$ 2,028,897	\$ 330,764	\$ 503	\$ 78,257	\$ 5,478	\$ 3,820	\$ 8,413	\$ -	\$ 1,333	\$ 20
Receipts:										
Taxes	2,703,184	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	763,775	-	-	-	-	-	-	-	3,510	-
Charges for services	22,760	-	-	-	-	-	-	-	-	-
Fines and forfeits	87,025	-	-	-	-	-	-	-	-	-
Other receipts	70,249	300	3,950	71	2,256	1,000	6,616	-	-	-
Total receipts	3,646,993	300	3,950	71	2,256	1,000	6,616	-	3,510	-
Disbursements:										
Personal services	1,980,944	-	-	-	-	-	-	-	-	-
Supplies	48,436	-	-	-	1,601	-	-	-	-	-
Other services and charges	687,063	-	625	-	-	-	-	-	-	-
Debt service - principal and interest	401,935	-	-	-	-	-	-	-	-	-
Capital outlay	366,567	-	-	-	-	3,153	-	-	-	-
Other disbursements	-	-	2,412	-	-	-	6,295	-	4,175	-
Total disbursements	3,484,945	-	3,037	-	1,601	3,153	6,295	-	4,175	-
Excess (deficiency) of receipts over disbursements	162,048	300	913	71	655	(2,153)	321	-	(665)	-
Cash and investments - ending	\$ 2,190,945	\$ 331,064	\$ 1,416	\$ 78,328	\$ 6,133	\$ 1,667	\$ 8,734	\$ -	\$ 668	\$ 20

MUNCIE-CENTER TOWNSHIP PUBLIC LIBRARY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2015  
 (Continued)

	21st CCLC Grant-6yr	Self Check Equipment Grant	Future Ready/Reader Grant	21st CCLC Grant-7yr	Play and Grow Grant	KB Community Garden	LSTA Grant-Kano Computer	SUN Program Grant	Petty Cash	Cash Change Fund
Cash and investments - beginning	\$ -	\$ 10,111	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 120	\$ 483
Receipts:										
Taxes	-	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	97,189	-	-	71,439	-	-	6,149	-	-	-
Charges for services	-	-	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-	-	-
Other receipts	-	-	-	28,637	2,000	800	-	30,000	-	-
Total receipts	97,189	-	-	100,076	2,000	800	6,149	30,000	-	-
Disbursements:										
Personal services	43,445	-	-	71,103	-	-	-	-	-	-
Supplies	3,698	-	-	5,123	-	-	-	-	-	-
Other services and charges	32,048	-	-	20,257	-	-	990	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-	-	-	-
Capital outlay	-	10,111	-	-	-	-	5,159	30,000	-	-
Other disbursements	17,998	-	-	3,593	2,000	787	-	-	-	-
Total disbursements	97,189	10,111	-	100,076	2,000	787	6,149	30,000	-	-
Excess (deficiency) of receipts over disbursements	-	(10,111)	-	-	-	13	-	-	-	-
Cash and investments - ending	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 13	\$ -	\$ -	\$ 120	\$ 483

MUNCIE-CENTER TOWNSHIP PUBLIC LIBRARY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2015  
 (Continued)

	Plac Card Fund	Endowment Fund	Gift	Adult Programs	Fun Committee	Youth Service	Mh Community Garden	Local History/Genealogy	Totals
Cash and investments - beginning	\$ 70	\$ 3,393	\$ 20,759	\$ 6,357	\$ 538	\$ 6,736	\$ 2,449	\$ 250	\$ 2,508,751
Receipts:									
Taxes	-	-	-	-	-	-	-	-	2,703,184
Intergovernmental receipts	-	-	-	-	-	-	-	-	942,062
Charges for services	783	-	-	-	-	-	-	-	23,543
Fines and forfeits	-	-	-	-	-	-	-	-	87,025
Other receipts	30	24,538	9,319	21	1,730	50	260	150	181,977
Total receipts	813	24,538	9,319	21	1,730	50	260	150	3,937,791
Disbursements:									
Personal services	-	-	-	-	-	-	-	-	2,095,492
Supplies	-	-	-	-	-	-	-	-	58,858
Other services and charges	-	-	25	240	46	250	-	-	741,544
Debt service - principal and interest	-	-	-	-	-	-	-	-	401,935
Capital outlay	-	22,000	144	507	-	-	-	-	437,641
Other disbursements	883	4,000	2,064	2,275	1,168	1,833	-	-	49,483
Total disbursements	883	26,000	2,233	3,022	1,214	2,083	-	-	3,784,953
Excess (deficiency) of receipts over disbursements	(70)	(1,462)	7,086	(3,001)	516	(2,033)	260	150	152,838
Cash and investments - ending	\$ -	\$ 1,931	\$ 27,845	\$ 3,356	\$ 1,054	\$ 4,703	\$ 2,709	\$ 400	\$ 2,661,589

MUNCIE-CENTER TOWNSHIP PUBLIC LIBRARY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2016

	Operating Fund	Rainy Day	Summer Reading	Library Improvement Reserve	Vending	New Technology Fund	GA Balancing Funds	CACFP	Levy Excess Fund
Cash and investments - beginning	\$ 2,190,945	\$ 331,064	\$ 1,416	\$ 78,328	\$ 6,133	\$ 1,667	\$ 8,734	\$ 668	\$ 20
Receipts:									
Taxes	2,799,513	59,276	-	-	-	-	-	-	-
Intergovernmental receipts	791,074	-	-	-	-	-	-	5,583	-
Charges for services	22,503	-	-	-	-	-	-	-	-
Fines and forfeits	84,799	-	-	-	-	-	-	-	-
Other receipts	43,254	-	3,450	-	2,344	-	5,684	-	-
Total receipts	3,741,143	59,276	3,450	-	2,344	-	5,684	5,583	-
Disbursements:									
Personal services	2,076,823	-	-	-	-	-	-	-	-
Supplies	55,469	-	-	-	1,064	-	-	-	-
Other services and charges	690,225	-	700	-	-	-	-	-	-
Debt service - principal and interest	399,978	-	-	-	-	-	-	-	-
Capital outlay	396,870	-	-	-	-	-	-	-	-
Other disbursements	-	-	1,367	-	-	-	6,184	4,336	20
Total disbursements	3,619,365	-	2,067	-	1,064	-	6,184	4,336	20
Excess (deficiency) of receipts over disbursements	121,778	59,276	1,383	-	1,280	-	(500)	1,247	(20)
Cash and investments - ending	\$ 2,312,723	\$ 390,340	\$ 2,799	\$ 78,328	\$ 7,413	\$ 1,667	\$ 8,234	\$ 1,915	\$ -

MUNCIE-CENTER TOWNSHIP PUBLIC LIBRARY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2016  
 (Continued)

	Connection Corner	21st CCLC Grant-7yr	KB Community Garden	21st CCLC Grant-8yr	MCS Project	Petty Cash	Cash Change Fund	Plac Card Fund
Cash and investments - beginning	\$ -	\$ -	\$ 13	\$ -	\$ -	\$ 120	\$ 483	\$ -
Receipts:								
Taxes	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	62,692	-	58,475	-	-	-	-
Charges for services	-	-	-	-	-	-	-	390
Fines and forfeits	-	-	-	-	-	-	-	-
Other receipts	2,695	-	-	6,184	20,000	-	-	-
Total receipts	2,695	62,692	-	64,659	20,000	-	-	390
Disbursements:								
Personal services	-	40,413	-	47,662	-	-	-	-
Supplies	-	607	-	865	-	-	-	-
Other services and charges	-	16,030	-	16,132	50	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-
Other disbursements	2,617	5,642	-	-	-	-	-	130
Total disbursements	2,617	62,692	-	64,659	50	-	-	130
Excess (deficiency) of receipts over disbursements	78	-	-	-	19,950	-	-	260
Cash and investments - ending	\$ 78	\$ -	\$ 13	\$ -	\$ 19,950	\$ 120	\$ 483	\$ 260

MUNCIE-CENTER TOWNSHIP PUBLIC LIBRARY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2016  
 (Continued)

	Endowment Fund	Gift	Adult Programs	Fun Committee	Youth Service	Mh Community Garden	Local History/Genealogy	Totals
Cash and investments - beginning	\$ 1,931	\$ 27,845	\$ 3,356	\$ 1,054	\$ 4,703	\$ 2,709	\$ 400	\$ 2,661,589
Receipts:								
Taxes	-	-	-	-	-	-	-	2,858,789
Intergovernmental receipts	-	-	-	-	-	-	-	917,824
Charges for services	-	-	-	-	-	-	-	22,893
Fines and forfeits	-	-	-	-	-	-	-	84,799
Other receipts	1,564	5,403	894	1,163	500	280	-	93,415
Total receipts	1,564	5,403	894	1,163	500	280	-	3,977,720
Disbursements:								
Personal services	-	-	-	-	-	-	-	2,164,898
Supplies	-	-	-	-	-	-	-	58,005
Other services and charges	-	-	-	47	-	-	-	723,184
Debt service - principal and interest	-	-	-	-	-	-	-	399,978
Capital outlay	-	148	-	-	472	145	-	397,635
Other disbursements	596	2,642	1,006	1,379	2,204	-	-	28,123
Total disbursements	596	2,790	1,006	1,426	2,676	145	-	3,771,823
Excess (deficiency) of receipts over disbursements	968	2,613	(112)	(263)	(2,176)	135	-	205,897
Cash and investments - ending	\$ 2,899	\$ 30,458	\$ 3,244	\$ 791	\$ 2,527	\$ 2,844	\$ 400	\$ 2,867,486

MUNCIE-CENTER TOWNSHIP PUBLIC LIBRARY  
SCHEDULE OF LEASES AND DEBT  
December 31, 2016

Description of Debt		Ending	Principal and
Type	Purpose	Principal	Interest Due
		Balance	Within One
			Year
Governmental activities:			
General obligation bonds	Building renovation	<u>\$ 1,320,000</u>	<u>\$ 406,625</u>
Totals		<u><u>\$ 1,320,000</u></u>	<u><u>\$ 406,625</u></u>

MUNCIE-CENTER TOWNSHIP PUBLIC LIBRARY  
 SCHEDULE OF CAPITAL ASSETS  
 December 31, 2016

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.

	Ending Balance
Governmental activities:	
Land	\$ 29,510
Buildings	8,920,828
Improvements other than buildings	276,400
Machinery, equipment, and vehicles	2,169,240
Books and other	4,088,267
Total governmental activities	15,484,245
Total capital assets	\$ 15,484,245

#### 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/>.