

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

FINANCIAL STATEMENTS EXAMINATION REPORT

OF

TIPPECANOE COUNTY CONTRACTUAL LIBRARY

TIPPECANOE COUNTY, INDIANA

January 1, 2010 to December 31, 2016



FILED
12/13/2017

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SCHEDULE OF OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Director	Jos N. Holman	01-01-10 to 12-31-18
Treasurer	Dinah McClure	01-01-10 to 12-31-11
	Van Phillips	01-01-12 to 12-31-12
	Dinah McClure	01-01-13 to 12-31-13
	Ed Perez	01-01-14 to 09-30-14
	Stephen Bultinck	10-01-14 to 12-31-17
President of the Library Board	Sarah Hicks	01-01-10 to 12-31-11
	Brandon Hawkins	01-01-12 to 12-31-13
	Dinah McClure	01-01-14 to 12-31-15
	Mida Grover	01-01-16 to 12-31-17



STATE OF INDIANA
AN EQUAL OPPORTUNITY EMPLOYER

STATE BOARD OF ACCOUNTS
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INDEPENDENT ACCOUNTANT'S REPORT

TO: THE OFFICIALS OF THE TIPPECANOE COUNTY CONTRACTUAL
LIBRARY, TIPPECANOE COUNTY, INDIANA

We have examined the accompanying financial statements of the Tippecanoe County Contractual Library (Library), for the period of January 1, 2010 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 judgment, 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, 2010 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, 2010 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 and Schedule of Leases and Debt, 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

December 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.

TIPPECANOE COUNTY CONTRACTUAL LIBRARY
STATEMENT OF RECEIPTS, DISBURSEMENTS, AND
CASH AND INVESTMENT BALANCES - REGULATORY BASIS
For the Year Ended December 31, 2010

Fund	Cash and Investments 01-01-10	Receipts	Disbursements	Cash and Investments 12-31-10
Cash-Operating	\$ 614,397	\$ 4,726,090	\$ 4,859,476	\$ 481,011
Rainy Day	458,221	79,376	-	537,597
Levy Excess	25,864	-	-	25,864
Library Capital Projects	40,782	-	5,721	35,061
Lirf	463,923	100,000	-	563,923
Gift	192,994	37,003	43,743	186,254
Swezey	135,624	-	-	135,624
Melhorn	3,180	-	-	3,180
Pacey	11,177	-	-	11,177
Gregory	30,719	-	-	30,719
Conflicting Bldg Claims	139	-	-	139
Books For Keeps	(22)	-	-	(22)
Browne	1,178	-	-	1,178
Mental Hlth	869	-	-	869
Pefcu Read Aloud	1,381	-	1,217	164
Psi-Ya Grant	651	-	-	651
Plac	622	200	320	502
Birf	286,384	839,047	703,686	421,745
Construction 2006	(132,790)	-	-	(132,790)
Construction	6,878	-	-	6,878
Trust	171,520	1,342	-	172,862
Totals	\$ 2,313,691	\$ 5,783,058	\$ 5,614,163	\$ 2,482,586

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

TIPPECANOE COUNTY CONTRACTUAL LIBRARY
STATEMENT OF RECEIPTS, DISBURSEMENTS, AND
CASH AND INVESTMENT BALANCES - REGULATORY BASIS
For the Years Ended December 31, 2011 and 2012

Fund	Cash and Investments 01-01-11	Receipts	Disbursements	Cash and Investments 12-31-11	Receipts	Disbursements	Cash and Investments 12-31-12
Cash-Operating	\$ 481,011	\$ 4,249,625	\$ 4,724,401	\$ 6,235	\$ 5,101,039	\$ 4,428,540	\$ 678,734
Rainy Day	537,597	-	-	537,597	-	-	537,597
Levy Excess	25,864	-	-	25,864	-	25,864	-
Library Capital Projects	35,061	-	-	35,061	-	35,061	-
Lirf	563,923	90,000	236,366	417,557	-	308,114	109,443
Gift	186,254	50,071	121	236,204	169,467	172,452	233,219
Swezey	135,624	-	-	135,624	-	-	135,624
Melhorn	3,180	-	-	3,180	-	3,180	-
Pacey	11,177	-	-	11,177	-	11,177	-
Gregory	30,719	-	-	30,719	-	17,277	13,442
Conflicting Bldg Claims	139	-	-	139	-	139	-
Books For Keeps	(22)	-	-	(22)	-	-	(22)
Browne	1,178	-	-	1,178	-	-	1,178
Mental Hlth	869	-	-	869	-	-	869
Pefcu Read Aloud	164	2,500	1,111	1,553	2,500	1,154	2,899
Psi-Ya Grant	651	-	-	651	-	651	-
Plac	502	150	50	602	-	-	602
Birf	421,745	629,906	701,873	349,778	663,063	704,785	308,056
Construction 2006	(132,790)	-	-	(132,790)	-	-	(132,790)
Construction	6,878	-	-	6,878	-	6,878	-
Trust	172,862	653	-	173,515	30,343	-	203,858
Totals	<u>\$ 2,482,586</u>	<u>\$ 5,022,905</u>	<u>\$ 5,663,922</u>	<u>\$ 1,841,569</u>	<u>\$ 5,966,412</u>	<u>\$ 5,715,272</u>	<u>\$ 2,092,709</u>

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

TIPPECANOE COUNTY CONTRACTUAL LIBRARY
STATEMENT OF RECEIPTS, DISBURSEMENTS, AND
CASH AND INVESTMENT BALANCES - REGULATORY BASIS
For the Years Ended December 31, 2013 and 2014

Fund	Cash and Investments 01-01-13	Receipts	Disbursements	Cash and Investments 12-31-13	Receipts	Disbursements	Cash and Investments 12-31-14
Cash-Operating	\$ 678,734	\$ 4,889,581	\$ 4,499,401	\$ 1,068,914	\$ 5,264,784	\$ 4,395,717	\$ 1,937,981
Rainy Day	537,597	-	-	537,597	-	-	537,597
Lif	109,443	75,000	-	184,443	75,000	-	259,443
Construction 2015	-	-	-	-	2,034,575	44,546	1,990,029
Gift	233,219	20,439	6,193	247,465	122,756	44,114	326,107
Swezey	135,624	-	-	135,624	-	-	135,624
Gregory	13,442	-	-	13,442	-	-	13,442
Books For Keeps	(22)	-	-	(22)	-	-	(22)
Browne	1,178	-	-	1,178	-	-	1,178
Mental Hlth	869	-	-	869	-	-	869
Pefcu Read Aloud	2,899	-	398	2,501	2,500	1,695	3,306
Plac	602	250	350	502	-	100	402
Birf	308,056	890,309	706,748	491,617	538,754	918,518	111,853
Construction 2006	(132,790)	-	-	(132,790)	-	-	(132,790)
Trust	203,858	-	1,381	202,477	-	-	202,477
Totals	<u>\$ 2,092,709</u>	<u>\$ 5,875,579</u>	<u>\$ 5,214,471</u>	<u>\$ 2,753,817</u>	<u>\$ 8,038,369</u>	<u>\$ 5,404,690</u>	<u>\$ 5,387,496</u>

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

TIPPECANOE COUNTY CONTRACTUAL LIBRARY
STATEMENT OF RECEIPTS, DISBURSEMENTS, AND
CASH AND INVESTMENT BALANCES - REGULATORY BASIS
For the Years Ended December 31, 2015 and 2016

Fund	Cash and Investments 01-01-15	Receipts	Disbursements	Cash and Investments 12-31-15	Receipts	Disbursements	Cash and Investments 12-31-16
Cash-Operating	\$ 1,937,981	\$ 5,313,150	\$ 5,388,536	\$ 1,862,595	\$ 4,808,831	\$ 4,631,510	\$ 2,039,916
Rainy Day	537,597	-	-	537,597	337,118	-	874,715
Lirf	259,443	92,000	-	351,443	155,000	-	506,443
Construction 2015	1,990,029	95,822	883,936	1,201,915	1,343,968	2,522,290	23,593
Gift	326,107	6,932	32,246	300,793	46,407	265,196	82,004
Swezey	135,624	-	-	135,624	-	100,000	35,624
Gregory	13,442	-	-	13,442	-	-	13,442
Books For Keeps	(22)	-	-	(22)	-	-	(22)
Browne	1,178	-	-	1,178	-	-	1,178
Mental Hlth	869	-	-	869	-	-	869
Pefcu Read Aloud	3,306	189	1,392	2,103	2,500	1,416	3,187
Plac	402	-	130	272	-	-	272
Birf	111,853	761,001	757,555	115,299	718,281	695,719	137,861
Construction 2006	(132,790)	-	-	(132,790)	-	-	(132,790)
Trust	202,477	-	202,477	-	-	-	-
Totals	<u>\$ 5,387,496</u>	<u>\$ 6,269,094</u>	<u>\$ 7,266,272</u>	<u>\$ 4,390,318</u>	<u>\$ 7,412,105</u>	<u>\$ 8,216,131</u>	<u>\$ 3,586,292</u>

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

TIPPECANOE COUNTY CONTRACTUAL 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, 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, ordinance violations, fines and fees, bond forfeitures, court costs, and court receipts.

TIPPECANOE COUNTY CONTRACTUAL LIBRARY
NOTES TO FINANCIAL STATEMENTS
(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).

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.

TIPPECANOE COUNTY CONTRACTUAL 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 lien date (March 1 in a year ending before January 1, 2016 and January 1 in a year beginning after December 31, 2015) 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.

TIPPECANOE COUNTY CONTRACTUAL 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.

Note 7. Cash Balance Deficits

The financial statements contain two funds with deficits in cash. This is a result of ongoing negative balances.

TIPPECANOE COUNTY CONTRACTUAL LIBRARY
NOTES TO FINANCIAL STATEMENTS
(Continued)

Note 8. Combined Funds

Funds related to gifts were reported individually in the current financial statements, but were combined into one fund for the prior financial statements.

Note 9. Subsequent Events

As of December 31, 2016, operations were ceased at the joint branch with Ivy Tech. All Library property was removed from the building. Ivy Tech paid the Library for the building and furniture per the sale agreement. The payment and closeout process concluded in January of 2017 with the payment from Ivy Tech being received in that period.

The Library issued a bond on December 12, 2017, for \$560,000 for renovations and remodeling for the Standard Oil Building, formerly known as the Red Crown Mini Museum.

OTHER INFORMATION - UNEXAMINED

The Library's Annual Reports for years prior to 2011 can be found on the Indiana Transparency Portal website: www.in.gov/itp/annual_reports/.

The Library's Annual Financial Report information for years 2011 and later 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.

TIPPECANOE COUNTY CONTRACTUAL LIBRARY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2010

	Cash- Operating	Rainy Day	Levy Excess	Library Capital Projects	Lirf	Gift	Swezey	Melhorn
Cash and investments - beginning	\$ 614,397	\$ 458,221	\$ 25,864	\$ 40,782	\$ 463,923	\$ 192,994	\$ 135,624	\$ 3,180
Receipts:								
Taxes	3,231,355	79,376	-	-	-	-	-	-
Intergovernmental receipts	1,200,992	-	-	-	-	-	-	-
Charges for services	2,983	-	-	-	-	-	-	-
Fines and forfeits	64,630	-	-	-	-	-	-	-
Other receipts	226,130	-	-	-	100,000	37,003	-	-
Total receipts	4,726,090	79,376	-	-	100,000	37,003	-	-
Disbursements:								
Personal services	3,079,696	-	-	-	-	-	-	-
Supplies	114,188	-	-	-	-	-	-	-
Other services and charges	428,958	-	-	-	-	43,586	-	-
Debt service - principal and interest	-	-	-	-	-	-	-	-
Capital outlay	1,136,634	-	-	-	-	157	-	-
Other disbursements	100,000	-	-	5,721	-	-	-	-
Total disbursements	4,859,476	-	-	5,721	-	43,743	-	-
Excess (deficiency) of receipts over disbursements	(133,386)	79,376	-	(5,721)	100,000	(6,740)	-	-
Cash and investments - ending	\$ 481,011	\$ 537,597	\$ 25,864	\$ 35,061	\$ 563,923	\$ 186,254	\$ 135,624	\$ 3,180

TIPPECANOE COUNTY CONTRACTUAL LIBRARY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2010

	<u>Pacey</u>	<u>Gregory</u>	<u>Conflicting Bldg Claims</u>	<u>Books For Keeps</u>	<u>Browne</u>	<u>Mental Hlth</u>	<u>Pefcu Read Aloud</u>
Cash and investments - beginning	\$ 11,177	\$ 30,719	\$ 139	\$ (22)	\$ 1,178	\$ 869	\$ 1,381
Receipts:							
Taxes	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-
Total receipts	-	-	-	-	-	-	-
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	1,217
Other services and charges	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-	-
Total disbursements	-	-	-	-	-	-	1,217
Excess (deficiency) of receipts over disbursements	-	-	-	-	-	-	(1,217)
Cash and investments - ending	\$ 11,177	\$ 30,719	\$ 139	\$ (22)	\$ 1,178	\$ 869	\$ 164

TIPPECANOE COUNTY CONTRACTUAL LIBRARY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2010

	Psi-Ya Grant	Plac	Birf	Construction 2006	Construction	Trust	Totals
Cash and investments - beginning	\$ 651	\$ 622	\$ 286,384	\$ (132,790)	\$ 6,878	\$ 171,520	\$ 2,313,691
Receipts:							
Taxes	-	-	758,130	-	-	-	4,068,861
Intergovernmental receipts	-	-	80,910	-	-	-	1,281,902
Charges for services	-	200	-	-	-	-	3,183
Fines and forfeits	-	-	-	-	-	-	64,630
Other receipts	-	-	7	-	-	1,342	364,482
Total receipts	-	200	839,047	-	-	1,342	5,783,058
Disbursements:							
Personal services	-	-	-	-	-	-	3,079,696
Supplies	-	-	-	-	-	-	115,405
Other services and charges	-	320	703,686	-	-	-	1,176,550
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	1,136,791
Other disbursements	-	-	-	-	-	-	105,721
Total disbursements	-	320	703,686	-	-	-	5,614,163
Excess (deficiency) of receipts over disbursements	-	(120)	135,361	-	-	1,342	168,895
Cash and investments - ending	\$ 651	\$ 502	\$ 421,745	\$ (132,790)	\$ 6,878	\$ 172,862	\$ 2,482,586

TIPPECANOE COUNTY CONTRACTUAL LIBRARY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2011

	Cash- Operating	Rainy Day	Levy Excess	Library Capital Projects	Lirf	Gift	Swezey	Melhorn
Cash and investments - beginning	\$ 481,011	\$ 537,597	\$ 25,864	\$ 35,061	\$ 563,923	\$ 186,254	\$ 135,624	\$ 3,180
Receipts:								
Taxes	2,977,372	-	-	-	-	-	-	-
Intergovernmental receipts	929,797	-	-	-	-	-	-	-
Charges for services	2,759	-	-	-	-	-	-	-
Fines and forfeits	65,568	-	-	-	-	-	-	-
Other receipts	274,129	-	-	-	90,000	50,071	-	-
Total receipts	4,249,625	-	-	-	90,000	50,071	-	-
Disbursements:								
Personal services	2,989,297	-	-	-	-	-	-	-
Supplies	79,565	-	-	-	-	-	-	-
Other services and charges	419,275	-	-	-	236,366	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-	-
Capital outlay	1,127,310	-	-	-	-	121	-	-
Other disbursements	108,954	-	-	-	-	-	-	-
Total disbursements	4,724,401	-	-	-	236,366	121	-	-
Excess (deficiency) of receipts over disbursements	(474,776)	-	-	-	(146,366)	49,950	-	-
Cash and investments - ending	\$ 6,235	\$ 537,597	\$ 25,864	\$ 35,061	\$ 417,557	\$ 236,204	\$ 135,624	\$ 3,180

TIPPECANOE COUNTY CONTRACTUAL LIBRARY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2011

	<u>Pacey</u>	<u>Gregory</u>	<u>Conflicting Bldging Claims</u>	<u>Books For Keeps</u>	<u>Browne</u>	<u>Mental Hlth</u>	<u>Pefcu Read Aloud</u>
Cash and investments - beginning	\$ 11,177	\$ 30,719	\$ 139	\$ (22)	\$ 1,178	\$ 869	\$ 164
Receipts:							
Taxes	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	2,500
Total receipts	-	-	-	-	-	-	2,500
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	1,111
Other services and charges	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-	-
Total disbursements	-	-	-	-	-	-	1,111
Excess (deficiency) of receipts over disbursements	-	-	-	-	-	-	1,389
Cash and investments - ending	<u>\$ 11,177</u>	<u>\$ 30,719</u>	<u>\$ 139</u>	<u>\$ (22)</u>	<u>\$ 1,178</u>	<u>\$ 869</u>	<u>\$ 1,553</u>

TIPPECANOE COUNTY CONTRACTUAL LIBRARY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2011

	<u>Psi-Ya Grant</u>	<u>Plac</u>	<u>Birf</u>	<u>Construction 2006</u>	<u>Construction</u>	<u>Trust</u>	<u>Totals</u>
Cash and investments - beginning	\$ 651	\$ 502	\$ 421,745	\$ (132,790)	\$ 6,878	\$ 172,862	\$ 2,482,586
Receipts:							
Taxes	-	-	577,460	-	-	-	3,554,832
Intergovernmental receipts	-	-	52,445	-	-	-	982,242
Charges for services	-	150	-	-	-	-	2,909
Fines and forfeits	-	-	-	-	-	-	65,568
Other receipts	-	-	1	-	-	653	417,354
Total receipts	-	150	629,906	-	-	653	5,022,905
Disbursements:							
Personal services	-	-	-	-	-	-	2,989,297
Supplies	-	-	-	-	-	-	80,676
Other services and charges	-	50	3,200	-	-	-	658,891
Debt service - principal and interest	-	-	698,673	-	-	-	698,673
Capital outlay	-	-	-	-	-	-	1,127,431
Other disbursements	-	-	-	-	-	-	108,954
Total disbursements	-	50	701,873	-	-	-	5,663,922
Excess (deficiency) of receipts over disbursements	-	100	(71,967)	-	-	653	(641,017)
Cash and investments - ending	\$ 651	\$ 602	\$ 349,778	\$ (132,790)	\$ 6,878	\$ 173,515	\$ 1,841,569

TIPPECANOE COUNTY CONTRACTUAL LIBRARY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2012

	Cash- Operating	Rainy Day	Levy Excess	Library Capital Projects	Lif	Gift	Swezey	Melhorn
Cash and investments - beginning	\$ 6,235	\$ 537,597	\$ 25,864	\$ 35,061	\$ 417,557	\$ 236,204	\$ 135,624	\$ 3,180
Receipts:								
Taxes	3,482,490	-	-	-	-	-	-	-
Intergovernmental receipts	1,252,113	-	-	-	-	-	-	-
Charges for services	2,642	-	-	-	-	-	-	-
Fines and forfeits	64,816	-	-	-	-	-	-	-
Other receipts	298,978	-	-	-	-	169,467	-	-
Total receipts	5,101,039	-	-	-	-	169,467	-	-
Disbursements:								
Personal services	2,943,208	-	-	-	-	-	-	-
Supplies	81,632	-	-	-	-	-	-	-
Other services and charges	483,335	-	-	-	308,114	113,987	-	3,180
Debt service - principal and interest	-	-	-	-	-	-	-	-
Capital outlay	920,365	-	-	-	-	58,465	-	-
Other disbursements	-	-	25,864	35,061	-	-	-	-
Total disbursements	4,428,540	-	25,864	35,061	308,114	172,452	-	3,180
Excess (deficiency) of receipts over disbursements	672,499	-	(25,864)	(35,061)	(308,114)	(2,985)	-	(3,180)
Cash and investments - ending	\$ 678,734	\$ 537,597	\$ -	\$ -	\$ 109,443	\$ 233,219	\$ 135,624	\$ -

TIPPECANOE COUNTY CONTRACTUAL LIBRARY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2012

	Pacey	Gregory	Conflicting Bldging Claims	Books For Keeps	Browne	Mental Hlth	Pefcu Read Aloud
Cash and investments - beginning	\$ 11,177	\$ 30,719	\$ 139	\$ (22)	\$ 1,178	\$ 869	\$ 1,553
Receipts:							
Taxes	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	2,500
Total receipts	-	-	-	-	-	-	2,500
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	921
Other services and charges	11,177	17,277	139	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	233
Other disbursements	-	-	-	-	-	-	-
Total disbursements	11,177	17,277	139	-	-	-	1,154
Excess (deficiency) of receipts over disbursements	(11,177)	(17,277)	(139)	-	-	-	1,346
Cash and investments - ending	\$ -	\$ 13,442	\$ -	\$ (22)	\$ 1,178	\$ 869	\$ 2,899

TIPPECANOE COUNTY CONTRACTUAL LIBRARY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2012

	Psi-Ya Grant	Plac	Birf	Construction 2006	Construction	Trust	Totals
Cash and investments - beginning	\$ 651	\$ 602	\$ 349,778	\$ (132,790)	\$ 6,878	\$ 173,515	\$ 1,841,569
Receipts:							
Taxes	-	-	602,655	-	-	-	4,085,145
Intergovernmental receipts	-	-	60,402	-	-	-	1,312,515
Charges for services	-	-	-	-	-	-	2,642
Fines and forfeits	-	-	-	-	-	-	64,816
Other receipts	-	-	6	-	-	30,343	501,294
Total receipts	-	-	663,063	-	-	30,343	5,966,412
Disbursements:							
Personal services	-	-	-	-	-	-	2,943,208
Supplies	-	-	-	-	-	-	82,553
Other services and charges	651	-	3,600	-	-	-	941,460
Debt service - principal and interest	-	-	701,185	-	-	-	701,185
Capital outlay	-	-	-	-	-	-	979,063
Other disbursements	-	-	-	-	6,878	-	67,803
Total disbursements	651	-	704,785	-	6,878	-	5,715,272
Excess (deficiency) of receipts over disbursements	(651)	-	(41,722)	-	(6,878)	30,343	251,140
Cash and investments - ending	\$ -	\$ 602	\$ 308,056	\$ (132,790)	\$ -	\$ 203,858	\$ 2,092,709

TIPPECANOE COUNTY CONTRACTUAL LIBRARY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2013

	Cash- Operating	Rainy Day	Lirf	Construction 2015	Gift	Swezey	Gregory	Books For Keeps
Cash and investments - beginning	\$ 678,734	\$ 537,597	\$ 109,443	\$ -	\$ 233,219	\$ 135,624	\$ 13,442	\$ (22)
Receipts:								
Taxes	3,366,366	-	-	-	-	-	-	-
Intergovernmental receipts	1,198,815	-	-	-	-	-	-	-
Charges for services	2,804	-	-	-	-	-	-	-
Fines and forfeits	61,418	-	-	-	-	-	-	-
Other receipts	260,178	-	75,000	-	20,439	-	-	-
Total receipts	4,889,581	-	75,000	-	20,439	-	-	-
Disbursements:								
Personal services	3,002,874	-	-	-	-	-	-	-
Supplies	68,551	-	-	-	-	-	-	-
Other services and charges	553,416	-	-	-	785	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-	-
Capital outlay	799,560	-	-	-	5,408	-	-	-
Other disbursements	75,000	-	-	-	-	-	-	-
Total disbursements	4,499,401	-	-	-	6,193	-	-	-
Excess (deficiency) of receipts over disbursements	390,180	-	75,000	-	14,246	-	-	-
Cash and investments - ending	\$ 1,068,914	\$ 537,597	\$ 184,443	\$ -	\$ 247,465	\$ 135,624	\$ 13,442	\$ (22)

TIPPECANOE COUNTY CONTRACTUAL LIBRARY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2013

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	Browne	Mental Hlth	Pefcu Read Aloud	Plac	Birf	Construction 2006	Trust	Totals
Cash and investments - beginning	\$ 1,178	\$ 869	\$ 2,899	\$ 602	\$ 308,056	\$ (132,790)	\$ 203,858	\$ 2,092,709
Receipts:								
Taxes	-	-	-	-	480,019	-	-	3,846,385
Intergovernmental receipts	-	-	-	-	50,290	-	-	1,249,105
Charges for services	-	-	-	250	-	-	-	3,054
Fines and forfeits	-	-	-	-	-	-	-	61,418
Other receipts	-	-	-	-	360,000	-	-	715,617
Total receipts	-	-	-	250	890,309	-	-	5,875,579
Disbursements:								
Personal services	-	-	-	-	-	-	-	3,002,874
Supplies	-	-	398	-	-	-	-	68,949
Other services and charges	-	-	-	-	4,000	-	1,381	559,582
Debt service - principal and interest	-	-	-	-	702,748	-	-	702,748
Capital outlay	-	-	-	-	-	-	-	804,968
Other disbursements	-	-	-	350	-	-	-	75,350
Total disbursements	-	-	398	350	706,748	-	1,381	5,214,471
Excess (deficiency) of receipts over disbursements	-	-	(398)	(100)	183,561	-	(1,381)	661,108
Cash and investments - ending	\$ 1,178	\$ 869	\$ 2,501	\$ 502	\$ 491,617	\$ (132,790)	\$ 202,477	\$ 2,753,817

TIPPECANOE COUNTY CONTRACTUAL LIBRARY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2014

	Cash- Operating	Rainy Day	Lif	Construction 2015	Gift	Swezey	Gregory	Books For Keeps
Cash and investments - beginning	\$ 1,068,914	\$ 537,597	\$ 184,443	\$ -	\$ 247,465	\$ 135,624	\$ 13,442	\$ (22)
Receipts:								
Taxes	3,627,864	-	-	-	-	-	-	-
Intergovernmental receipts	1,328,932	-	-	-	-	-	-	-
Charges for services	2,064	-	-	-	-	-	-	-
Fines and forfeits	62,781	-	-	-	-	-	-	-
Other receipts	243,143	-	75,000	2,034,575	122,756	-	-	-
Total receipts	5,264,784	-	75,000	2,034,575	122,756	-	-	-
Disbursements:								
Personal services	2,874,812	-	-	-	-	-	-	-
Supplies	77,451	-	-	-	-	-	-	-
Other services and charges	594,617	-	-	44,546	20,024	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-	-
Capital outlay	773,837	-	-	-	24,090	-	-	-
Other disbursements	75,000	-	-	-	-	-	-	-
Total disbursements	4,395,717	-	-	44,546	44,114	-	-	-
Excess (deficiency) of receipts over disbursements	869,067	-	75,000	1,990,029	78,642	-	-	-
Cash and investments - ending	\$ 1,937,981	\$ 537,597	\$ 259,443	\$ 1,990,029	\$ 326,107	\$ 135,624	\$ 13,442	\$ (22)

TIPPECANOE COUNTY CONTRACTUAL LIBRARY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2014

	Browne	Mental Hlth	Pefcu Read Aloud	Plac	Birf	Construction 2006	Trust	Totals
Cash and investments - beginning	\$ 1,178	\$ 869	\$ 2,501	\$ 502	\$ 491,617	\$ (132,790)	\$ 202,477	\$ 2,753,817
Receipts:								
Taxes	-	-	-	-	505,422	-	-	4,133,286
Intergovernmental receipts	-	-	-	-	33,332	-	-	1,362,264
Charges for services	-	-	-	-	-	-	-	2,064
Fines and forfeits	-	-	-	-	-	-	-	62,781
Other receipts	-	-	2,500	-	-	-	-	2,477,974
Total receipts	-	-	2,500	-	538,754	-	-	8,038,369
Disbursements:								
Personal services	-	-	-	-	-	-	-	2,874,812
Supplies	-	-	1,695	-	-	-	-	79,146
Other services and charges	-	-	-	-	216,795	-	-	875,982
Debt service - principal and interest	-	-	-	-	701,723	-	-	701,723
Capital outlay	-	-	-	-	-	-	-	797,927
Other disbursements	-	-	-	100	-	-	-	75,100
Total disbursements	-	-	1,695	100	918,518	-	-	5,404,690
Excess (deficiency) of receipts over disbursements	-	-	805	(100)	(379,764)	-	-	2,633,679
Cash and investments - ending	\$ 1,178	\$ 869	\$ 3,306	\$ 402	\$ 111,853	\$ (132,790)	\$ 202,477	\$ 5,387,496

TIPPECANOE COUNTY CONTRACTUAL LIBRARY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2015

	Cash- Operating	Rainy Day	Lif	Construction 2015	Gift	Swezey	Gregory	Books For Keeps
Cash and investments - beginning	\$ 1,937,981	\$ 537,597	\$ 259,443	\$ 1,990,029	\$ 326,107	\$ 135,624	\$ 13,442	\$ (22)
Receipts:								
Taxes	3,711,788	-	-	-	-	-	-	-
Intergovernmental receipts	1,127,341	-	-	-	-	-	-	-
Charges for services	102,881	-	-	-	-	-	-	-
Other receipts	371,140	-	92,000	95,822	6,932	-	-	-
Total receipts	5,313,150	-	92,000	95,822	6,932	-	-	-
Disbursements:								
Personal services	2,950,576	-	-	-	-	-	-	-
Supplies	118,442	-	-	-	-	-	-	-
Other services and charges	409,259	-	-	123,988	16,193	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-	-
Capital outlay	1,046,577	-	-	759,948	16,053	-	-	-
Other disbursements	863,682	-	-	-	-	-	-	-
Total disbursements	5,388,536	-	-	883,936	32,246	-	-	-
Excess (deficiency) of receipts over disbursements	(75,386)	-	92,000	(788,114)	(25,314)	-	-	-
Cash and investments - ending	\$ 1,862,595	\$ 537,597	\$ 351,443	\$ 1,201,915	\$ 300,793	\$ 135,624	\$ 13,442	\$ (22)

TIPPECANOE COUNTY CONTRACTUAL LIBRARY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2015

	Browne	Mental Hlth	Pefcu Read Aloud	Plac	Birf	Construction 2006	Trust	Totals
Cash and investments - beginning	\$ 1,178	\$ 869	\$ 3,306	\$ 402	\$ 111,853	\$ (132,790)	\$ 202,477	\$ 5,387,496
Receipts:								
Taxes	-	-	-	-	521,580	-	-	4,233,368
Intergovernmental receipts	-	-	-	-	20,664	-	-	1,148,005
Charges for services	-	-	-	-	-	-	-	102,881
Other receipts	-	-	189	-	218,757	-	-	784,840
Total receipts	-	-	189	-	761,001	-	-	6,269,094
Disbursements:								
Personal services	-	-	-	-	-	-	-	2,950,576
Supplies	-	-	905	-	2,885	-	-	122,232
Other services and charges	-	-	119	-	63,462	-	-	613,021
Debt service - principal and interest	-	-	-	-	691,208	-	-	691,208
Capital outlay	-	-	368	-	-	-	-	1,822,946
Other disbursements	-	-	-	130	-	-	202,477	1,066,289
Total disbursements	-	-	1,392	130	757,555	-	202,477	7,266,272
Excess (deficiency) of receipts over disbursements	-	-	(1,203)	(130)	3,446	-	(202,477)	(997,178)
Cash and investments - ending	\$ 1,178	\$ 869	\$ 2,103	\$ 272	\$ 115,299	\$ (132,790)	\$ -	\$ 4,390,318

TIPPECANOE COUNTY CONTRACTUAL LIBRARY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2016

	Cash- Operating	Rainy Day	Lif	Construction 2015	Gift	Swezey	Gregory	Books For Keeps
Cash and investments - beginning	\$ 1,862,595	\$ 537,597	\$ 351,443	\$ 1,201,915	\$ 300,793	\$ 135,624	\$ 13,442	\$ (22)
Receipts:								
Taxes	3,338,180	-	-	-	-	-	-	-
Intergovernmental receipts	1,033,761	337,118	-	-	-	-	-	-
Charges for services	74,033	-	-	-	-	-	-	-
Other receipts	362,857	-	155,000	1,343,968	46,407	-	-	-
Total receipts	4,808,831	337,118	155,000	1,343,968	46,407	-	-	-
Disbursements:								
Personal services	2,848,854	-	-	-	-	-	-	-
Supplies	76,995	-	-	-	1,924	-	-	-
Other services and charges	407,966	-	-	81,527	1,122	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-	-
Capital outlay	1,018,318	-	-	2,440,763	41,240	-	-	-
Other disbursements	279,377	-	-	-	220,910	100,000	-	-
Total disbursements	4,631,510	-	-	2,522,290	265,196	100,000	-	-
Excess (deficiency) of receipts over disbursements	177,321	337,118	155,000	(1,178,322)	(218,789)	(100,000)	-	-
Cash and investments - ending	\$ 2,039,916	\$ 874,715	\$ 506,443	\$ 23,593	\$ 82,004	\$ 35,624	\$ 13,442	\$ (22)

TIPPECANOE COUNTY CONTRACTUAL LIBRARY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2016

	Browne	Mental Hlth	Pefcu Read Aloud	Plac	Birf	Construction 2006	Trust	Totals
Cash and investments - beginning	\$ 1,178	\$ 869	\$ 2,103	\$ 272	\$ 115,299	\$ (132,790)	\$ -	\$ 4,390,318
Receipts:								
Taxes	-	-	-	-	625,811	-	-	3,963,991
Intergovernmental receipts	-	-	-	-	35,955	-	-	1,406,834
Charges for services	-	-	-	-	-	-	-	74,033
Other receipts	-	-	2,500	-	56,515	-	-	1,967,247
Total receipts	-	-	2,500	-	718,281	-	-	7,412,105
Disbursements:								
Personal services	-	-	-	-	-	-	-	2,848,854
Supplies	-	-	-	-	-	-	-	78,919
Other services and charges	-	-	-	-	2,000	-	-	492,615
Debt service - principal and interest	-	-	-	-	693,719	-	-	693,719
Capital outlay	-	-	1,416	-	-	-	-	3,501,737
Other disbursements	-	-	-	-	-	-	-	600,287
Total disbursements	-	-	1,416	-	695,719	-	-	8,216,131
Excess (deficiency) of receipts over disbursements	-	-	1,084	-	22,562	-	-	(804,026)
Cash and investments - ending	\$ 1,178	\$ 869	\$ 3,187	\$ 272	\$ 137,861	\$ (132,790)	\$ -	\$ 3,586,292

TIPPECANOE COUNTY CONTRACTUAL 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	2009	\$ 729,997	\$ 338,519
General obligation bonds	2015	<u>1,530,000</u>	<u>354,000</u>
Totals		<u>\$ 2,259,997</u>	<u>\$ 692,519</u>

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/>.