

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

FINANCIAL STATEMENTS AUDIT REPORT
OF
OSGOOD-CENTER TOWNSHIP PUBLIC LIBRARY
RIPLEY COUNTY, INDIANA
January 1, 2015 to December 31, 2018



FILED
12/10/2019

TABLE OF CONTENTS

<u>Description</u>	<u>Page</u>
Schedule of Officials	2
Independent Auditor's Report	3-4
Financial Statements and Accompanying Notes:	
Statements of Receipts, Disbursements, and Cash and Investment Balances - Regulatory Basis	6-7
Notes to Financial Statements.....	8-11
Other Information - Unaudited:	
Combining Schedules of Receipts, Disbursements, and Cash and Investment Balances - Regulatory Basis	15-34
Schedule of Leases and Debt	35
Other Reports.....	36

SCHEDULE OF OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Director	Kimberly M. Porter	01-01-15 to 01-05-18
	Vicki Butz (interim)	01-07-18 to 04-06-18
	Mark Mellang	04-09-18 to 12-31-19
Treasurer	Richard Parks	01-01-15 to 12-31-19
President of the Library Board	Sandra Gloyd	01-01-15 to 05-26-15
	Gene Pitts	05-27-15 to 01-31-17
	Jill Jansing	02-01-17 to 01-23-19
	Debbie Carroll	01-24-19 to 12-31-19



INDEPENDENT AUDITOR'S REPORT

TO: THE OFFICIALS OF THE OSGOOD-CENTER TOWNSHIP
PUBLIC LIBRARY, RIPLEY COUNTY, INDIANA

Report on the Financial Statements

We have audited the accompanying financial statements of the Osgood-Center Township Public Library (Library), which comprise the financial position and results of operations for the period of January 1, 2015 to December 31, 2018, and the related notes to the financial statements as listed in the Table of Contents.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these 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 financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the Library's preparation and fair presentation of the financial statements 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, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

INDEPENDENT AUDITOR'S REPORT
(Continued)

Basis for 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.

Adverse Opinion on U.S. Generally Accepted Accounting Principles

In our opinion, because of the significance of the matter discussed in the *Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles* paragraph, the financial statements referred to above do not present fairly, in accordance with accounting principles generally accepted in the United States of America, the financial position and results of operations of the Library for the period of January 1, 2015 to December 31, 2018.


Opinion on Regulatory Basis of Accounting

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position and results of operations of the Library for the period of January 1, 2015 to December 31, 2018, in accordance with the financial reporting provisions of the Indiana State Board of Accounts described in Note 1.

Other Matters

Other Information

Our audit 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 the 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 auditing procedures applied by us in the audit of the financial statements and, accordingly, we express no opinion on them.


Paul D. Joyce, CPA
State Examiner

November 25, 2019

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.

OSGOOD-CENTER TOWNSHIP PUBLIC 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		Cash and Investments		Cash and Investments		
	01-01-15	Receipts	Disbursements	12-31-15	Receipts	Disbursements	12-31-16
Operating Fund	\$ 571,243	\$ 425,144	\$ 387,232	\$ 609,155	\$ 424,579	\$ 454,684	\$ 579,050
Rainy Day	143,106	40,106	6,538	176,674	108,348	25,382	259,640
Summer Reading Program	1,449	1,613	1,526	1,536	1,750	2,418	868
Excess Levy	5	-	-	5	-	5	-
L.I.R.F.	50,814	12,029	-	62,843	12,000	30,000	44,843
P.L.A.C.	-	-	-	-	65	65	-
Herman/Crum Grant	-	-	-	-	815	815	-
Tartar Grant	-	1,445	1,445	-	-	-	-
CHILDREN'S PROGRAM GIFT FUND	53	-	32	21	-	-	21
Roy and Hilda Black Grant	-	2,280	468	1,812	10,000	1,812	10,000
Friends Gift Fund	10	233	230	13	100	70	43
Evergreen Pass-Through Fund	75	279	267	87	516	330	273
Postage/Freight ILL Pass-Through	7	11	-	18	-	18	-
Lois Mink Memorial	1,375	-	995	380	-	380	-
Reynolds Foundation Grant	-	2,500	2,500	-	-	-	-
RCCF Grant Funds - Equip	-	500	500	-	-	-	-
Verna Craven Memorial	-	-	-	-	450	345	105
Osgood Girt Fund Investment	-	-	-	-	1	-	1
Petty Cash	300	-	-	300	-	-	300
Cash Change	220	-	-	220	-	-	220
Gift Fund Osgood	155	389	103	441	679	442	678
Gift Fund Milan	2,063	440	396	2,107	164	80	2,191
Staff Fund	208	302	167	343	-	275	68
Rccf Grant	70	5,000	70	5,000	3,900	5,500	3,400
Mabel Lamb Memorial	20,785	11	-	20,796	-	-	20,796
Isl Internet Connectivity	-	2,049	2,049	-	-	-	-
Rising Sun Reg Fdn Grant	7	-	-	7	16,624	-	16,631
Bond Redemption	69,434	100,938	112,289	58,083	116,299	107,989	66,393
Def. Comp.	-	250	250	-	-	-	-
Federal Tax	581	7,584	7,588	577	7,966	7,724	819
State Tax	(478)	7,766	6,767	521	7,021	6,980	562
Fica & Medicare	1,195	15,597	15,584	1,208	15,840	15,781	1,267
County Tax	(177)	2,591	2,241	173	2,270	2,261	182
Totals	<u>\$ 862,500</u>	<u>\$ 629,057</u>	<u>\$ 549,237</u>	<u>\$ 942,320</u>	<u>\$ 729,387</u>	<u>\$ 663,356</u>	<u>\$ 1,008,351</u>

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

OSGOOD-CENTER TOWNSHIP PUBLIC LIBRARY
STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CASH
AND INVESTMENT BALANCES - REGULATORY BASIS
For the Years Ended December 31, 2017 and 2018

Fund	Cash and Investments 01-01-17	Receipts	Disbursements	Cash and Investments 12-31-17	Receipts	Disbursements	Cash and Investments 12-31-18
Operating Fund	\$ 579,050	\$ 441,449	\$ 384,703	\$ 635,796	\$ 479,383	\$ 441,315	\$ 673,864
Rainy Day	259,640	5,676	35,058	230,258	44,608	23,687	251,179
Summer Reading Program	868	1,180	1,256	792	1,450	887	1,355
L.I.R.F.	44,843	18,062	6,998	55,907	12,000	11,382	56,525
CHILDREN'S PROGRAM GIFT FUND	21	-	21	-	121	-	121
Roy and Hilda Black Grant	10,000	-	10,000	-	-	-	-
Friends Gift Fund	43	845	716	172	-	40	132
Evergreen Pass-Through Fund	273	393	593	73	247	284	36
Verna Craven Memorial	105	-	105	-	-	-	-
Osgood Girt Fund Investment	101	1,077	-	1,178	1,022	2,200	-
Reynolds Foundation Fnd Grant	1	10,000	10,000	1	700	701	-
Tartar Grant	1	735	736	-	770	770	-
Program Gift Fund	-	66	66	-	-	-	-
Isl Internet Connectivity	-	5,500	5,500	-	11,209	9,792	1,417
Indiana Humanities Grant	-	-	-	-	800	800	-
Def. Comp	-	-	-	-	2,617	2,617	-
Insurance	-	-	-	-	90	90	-
Garnishment	-	-	-	-	3,230	3,230	-
Petty Cash	300	-	-	300	-	-	300
Cash Change	220	-	-	220	-	-	220
Gift Fund Osgood	578	1,235	1,272	541	911	1,287	165
Gift Fund Milan	2,191	359	597	1,953	217	171	1,999
Staff Fund	68	-	-	68	-	67	1
Rccf Grant	3,400	3,400	6,578	222	4,303	4,525	-
Mabel Lamb Memorial	20,796	-	10,505	10,291	-	601	9,690
Rising Sun Reg Fdn Grant	16,631	-	16,631	-	10,000	10,000	-
Bond Redemption	66,393	107,261	168,143	5,511	119,799	59,129	66,181
Federal Tax	819	8,540	8,691	668	8,933	9,600	1
State Tax	562	7,026	7,042	546	7,332	7,877	1
Fica & Medicare	1,266	16,557	16,536	1,287	17,267	18,554	-
County Tax	181	2,407	2,404	184	2,529	2,713	-
Totals	<u>\$ 1,008,351</u>	<u>\$ 631,768</u>	<u>\$ 694,151</u>	<u>\$ 945,968</u>	<u>\$ 729,538</u>	<u>\$ 612,319</u>	<u>\$ 1,063,187</u>

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

OSGOOD-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 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, 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 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.

OSGOOD-CENTER TOWNSHIP PUBLIC 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.

OSGOOD-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 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.

OSGOOD-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. Restatements

For the year ended December 31, 2014, certain changes have been made to some of the beginning balances of the financial statements to more appropriately reflect financial activity of the Library. The following schedule presents a summary of restated beginning balances:

Fund	Balance as of December 31, 2014	New Fund	Prior Period Adjustment	Balance as of January 1, 2015
Operating Fund	\$ 570,743		\$ 500	\$ 571,243

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OTHER INFORMATION - UNAUDITED

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.

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OSGOOD-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 Program	Excess Levy	L.I.R.F.	P.L.A.C.	Herman/Crum Grant
Cash and investments - beginning	\$ 571,243	\$ 143,106	\$ 1,449	\$ 5	\$ 50,814	\$ -	\$ -
Receipts:							
Taxes	246,095	-	-	-	-	-	-
Intergovernmental receipts	160,485	-	-	-	-	-	-
Charges for services	5,730	-	-	-	-	-	-
Fines and forfeits	4,175	-	-	-	-	-	-
Other receipts	8,659	40,106	1,613	-	12,029	-	-
Total receipts	425,144	40,106	1,613	-	12,029	-	-
Disbursements:							
Personal services	224,835	-	-	-	-	-	-
Supplies	11,836	-	1,276	-	-	-	-
Other services and charges	67,964	6,538	250	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	29,240	-	-	-	-	-	-
Other disbursements	53,357	-	-	-	-	-	-
Total disbursements	387,232	6,538	1,526	-	-	-	-
Excess (deficiency) of receipts over disbursements	37,912	33,568	87	-	12,029	-	-
Cash and investments - ending	\$ 609,155	\$ 176,674	\$ 1,536	\$ 5	\$ 62,843	\$ -	\$ -

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

	Tartar Grant	CHILDREN'S PROGRAM GIFT FUND	Roy and Hilda Black Grant	Friends Gift Fund	Evergreen Pass-Through Fund	Postage/Freight ILL Pass-Through	Lois Mink Memorial
Cash and investments - beginning	\$ -	\$ 53	\$ -	\$ 10	\$ 75	\$ 7	\$ 1,375
Receipts:							
Taxes	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	11	-
Fines and forfeits	-	-	-	-	279	-	-
Other receipts	1,445	-	2,280	233	-	-	-
Total receipts	1,445	-	2,280	233	279	11	-
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	754	32	-	30	-	-	-
Other services and charges	250	-	-	200	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	441	-	468	-	-	-	995
Other disbursements	-	-	-	-	267	-	-
Total disbursements	1,445	32	468	230	267	-	995
Excess (deficiency) of receipts over disbursements	-	(32)	1,812	3	12	11	(995)
Cash and investments - ending	\$ -	\$ 21	\$ 1,812	\$ 13	\$ 87	\$ 18	\$ 380

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

	Reynolds Foundation Grant	RCCF Grant Funds - Equip	Verna Craven Memorial	Osgood Girt Fund Investment	Petty Cash	Cash Change	Gift Fund Osgood
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ -	\$ 300	\$ 220	\$ 155
Receipts:							
Taxes	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	2,500	500	-	-	-	-	389
Total receipts	2,500	500	-	-	-	-	389
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	33
Other services and charges	2,500	-	-	-	-	-	50
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	500	-	-	-	-	20
Other disbursements	-	-	-	-	-	-	-
Total disbursements	2,500	500	-	-	-	-	103
Excess (deficiency) of receipts over disbursements	-	-	-	-	-	-	286
Cash and investments - ending	\$ -	\$ -	\$ -	\$ -	\$ 300	\$ 220	\$ 441

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

	Gift Fund Milan	Staff Fund	Rccf Grant	Mabel Lamb Memorial	Isl Internet Connectivity	Rising Sun Reg Fdn Grant	Bond Redemption
Cash and investments - beginning	\$ 2,063	\$ 208	\$ 70	\$ 20,785	\$ -	\$ 7	\$ 69,434
Receipts:							
Taxes	-	-	-	-	-	-	90,684
Intergovernmental receipts	-	-	-	-	-	-	10,247
Charges for services	-	-	-	-	2,049	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	440	302	5,000	11	-	-	7
Total receipts	440	302	5,000	11	2,049	-	100,938
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	210	7	70	-	-	-	-
Other services and charges	-	160	-	-	2,049	-	750
Debt service - principal and interest	-	-	-	-	-	-	111,539
Capital outlay	186	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-	-
Total disbursements	396	167	70	-	2,049	-	112,289
Excess (deficiency) of receipts over disbursements	44	135	4,930	11	-	-	(11,351)
Cash and investments - ending	\$ 2,107	\$ 343	\$ 5,000	\$ 20,796	\$ -	\$ 7	\$ 58,083

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

	Def. Comp.	Federal Tax	State Tax	Fica & Medicare	County Tax	Totals
Cash and investments - beginning	\$ -	\$ 581	\$ (478)	\$ 1,195	\$ (177)	\$ 862,500
Receipts:						
Taxes	-	-	-	-	-	336,779
Intergovernmental receipts	-	-	-	-	-	170,732
Charges for services	-	-	-	-	-	7,790
Fines and forfeits	-	-	-	-	-	4,454
Other receipts	250	7,584	7,766	15,597	2,591	109,302
Total receipts	250	7,584	7,766	15,597	2,591	629,057
Disbursements:						
Personal services	-	-	-	-	-	224,835
Supplies	-	-	-	-	-	14,248
Other services and charges	-	-	-	-	-	80,711
Debt service - principal and interest	-	-	-	-	-	111,539
Capital outlay	-	-	-	-	-	31,850
Other disbursements	250	7,588	6,767	15,584	2,241	86,054
Total disbursements	250	7,588	6,767	15,584	2,241	549,237
Excess (deficiency) of receipts over disbursements	-	(4)	999	13	350	79,820
Cash and investments - ending	\$ -	\$ 577	\$ 521	\$ 1,208	\$ 173	\$ 942,320

OSGOOD-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 Program	Excess Levy	L.I.R.F.	P.L.A.C.	Herman/Crum Grant
Cash and investments - beginning	\$ 609,155	\$ 176,674	\$ 1,536	\$ 5	\$ 62,843	\$ -	\$ -
Receipts:							
Taxes	254,130	25,348	-	-	-	-	-
Intergovernmental receipts	156,101	-	-	-	-	-	-
Charges for services	6,233	-	-	-	-	65	-
Fines and forfeits	3,903	-	-	-	-	-	-
Other receipts	4,212	83,000	1,750	-	12,000	-	815
Total receipts	<u>424,579</u>	<u>108,348</u>	<u>1,750</u>	<u>-</u>	<u>12,000</u>	<u>65</u>	<u>815</u>
Disbursements:							
Personal services	227,192	-	-	-	-	-	-
Supplies	13,290	-	1,603	-	-	-	-
Other services and charges	84,292	18,239	815	-	30,000	-	815
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	34,910	7,143	-	-	-	-	-
Other disbursements	95,000	-	-	5	-	65	-
Total disbursements	<u>454,684</u>	<u>25,382</u>	<u>2,418</u>	<u>5</u>	<u>30,000</u>	<u>65</u>	<u>815</u>
Excess (deficiency) of receipts over disbursements	<u>(30,105)</u>	<u>82,966</u>	<u>(668)</u>	<u>(5)</u>	<u>(18,000)</u>	<u>-</u>	<u>-</u>
Cash and investments - ending	<u>\$ 579,050</u>	<u>\$ 259,640</u>	<u>\$ 868</u>	<u>\$ -</u>	<u>\$ 44,843</u>	<u>\$ -</u>	<u>\$ -</u>

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

	Tartar Grant	CHILDREN'S PROGRAM GIFT FUND	Roy and Hilda Black Grant	Friends Gift Fund	Evergreen Pass-Through Fund	Postage/Freight ILL Pass-Through	Lois Mink Memorial
Cash and investments - beginning	\$ -	\$ 21	\$ 1,812	\$ 13	\$ 87	\$ 18	\$ 380
Receipts:							
Taxes	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	516	-	-
Other receipts	-	-	10,000	100	-	-	-
Total receipts	-	-	10,000	100	516	-	-
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	70	-	-	-
Other services and charges	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	1,812	-	-	-	380
Other disbursements	-	-	-	-	330	18	-
Total disbursements	-	-	1,812	70	330	18	380
Excess (deficiency) of receipts over disbursements	-	-	8,188	30	186	(18)	(380)
Cash and investments - ending	\$ -	\$ 21	\$ 10,000	\$ 43	\$ 273	\$ -	\$ -

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

	Reynolds Foundation Grant	RCCF Grant Funds - Equip	Verna Craven Memorial	Osgood Girt Fund Investment	Petty Cash	Cash Change	Gift Fund Osgood
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ -	\$ 300	\$ 220	\$ 441
Receipts:							
Taxes	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	-	-	450	1	-	-	679
Total receipts	-	-	450	1	-	-	679
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	126
Other services and charges	-	-	345	-	-	-	286
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	15
Other disbursements	-	-	-	-	-	-	15
Total disbursements	-	-	345	-	-	-	442
Excess (deficiency) of receipts over disbursements	-	-	105	1	-	-	237
Cash and investments - ending	\$ -	\$ -	\$ 105	\$ 1	\$ 300	\$ 220	\$ 678

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

	Gift Fund Milan	Staff Fund	Rccf Grant	Mabel Lamb Memorial	Isl Internet Connectivity	Rising Sun Reg Fdn Grant	Bond Redemption
Cash and investments - beginning	\$ 2,107	\$ 343	\$ 5,000	\$ 20,796	\$ -	\$ 7	\$ 58,083
Receipts:							
Taxes	-	-	-	-	-	-	104,124
Intergovernmental receipts	-	-	-	-	-	-	12,175
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	164	-	3,900	-	-	16,624	-
Total receipts	164	-	3,900	-	-	16,624	116,299
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	80	-	-	-	-	-	-
Other services and charges	-	153	-	-	-	-	750
Debt service - principal and interest	-	-	-	-	-	-	107,239
Capital outlay	-	-	5,500	-	-	-	-
Other disbursements	-	122	-	-	-	-	-
Total disbursements	80	275	5,500	-	-	-	107,989
Excess (deficiency) of receipts over disbursements	84	(275)	(1,600)	-	-	16,624	8,310
Cash and investments - ending	\$ 2,191	\$ 68	\$ 3,400	\$ 20,796	\$ -	\$ 16,631	\$ 66,393

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

	Def. Comp.	Federal Tax	State Tax	Fica & Medicare	County Tax	Totals
Cash and investments - beginning	\$ -	\$ 577	\$ 521	\$ 1,208	\$ 173	\$ 942,320
Receipts:						
Taxes	-	-	-	-	-	383,602
Intergovernmental receipts	-	-	-	-	-	168,276
Charges for services	-	-	-	-	-	6,298
Fines and forfeits	-	-	-	-	-	4,419
Other receipts	-	7,966	7,021	15,840	2,270	166,792
Total receipts	-	7,966	7,021	15,840	2,270	729,387
Disbursements:						
Personal services	-	-	-	-	-	227,192
Supplies	-	-	-	-	-	15,169
Other services and charges	-	-	-	-	-	135,695
Debt service - principal and interest	-	-	-	-	-	107,239
Capital outlay	-	-	-	-	-	49,760
Other disbursements	-	7,724	6,980	15,781	2,261	128,301
Total disbursements	-	7,724	6,980	15,781	2,261	663,356
Excess (deficiency) of receipts over disbursements	-	242	41	59	9	66,031
Cash and investments - ending	\$ -	\$ 819	\$ 562	\$ 1,267	\$ 182	\$ 1,008,351

OSGOOD-CENTER TOWNSHIP PUBLIC LIBRARY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2017

	Operating Fund	Rainy Day	Summer Reading Program	L.I.R.F.	CHILDREN'S PROGRAM GIFT FUND	Roy and Hilda Black Grant	Friends Gift Fund
Cash and investments - beginning	\$ 579,050	\$ 259,640	\$ 868	\$ 44,843	\$ 21	\$ 10,000	\$ 43
Receipts:							
Taxes	396,388	-	-	-	-	-	-
Intergovernmental receipts	31,919	-	-	-	-	-	-
Charges for services	6,180	-	-	-	-	-	-
Fines and forfeits	2,842	-	-	-	-	-	-
Other receipts	4,120	5,676	1,180	18,062	-	-	845
Total receipts	441,449	5,676	1,180	18,062	-	-	845
Disbursements:							
Personal services	237,400	-	-	-	-	-	-
Supplies	12,391	447	911	-	21	-	353
Other services and charges	86,251	34,611	345	4,600	-	10,000	300
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	36,661	-	-	2,398	-	-	63
Other disbursements	12,000	-	-	-	-	-	-
Total disbursements	384,703	35,058	1,256	6,998	21	10,000	716
Excess (deficiency) of receipts over disbursements	56,746	(29,382)	(76)	11,064	(21)	(10,000)	129
Cash and investments - ending	\$ 635,796	\$ 230,258	\$ 792	\$ 55,907	\$ -	\$ -	\$ 172

OSGOOD-CENTER TOWNSHIP PUBLIC LIBRARY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2017

	Evergreen Pass-Through Fund	Verna Craven Memorial	Osgood Girt Fund Investment	Reynolds Foundation Fnd Grant	Tartar Grant	Program Gift Fund	Isl Internet Connectivity
Cash and investments - beginning	\$ 273	\$ 105	\$ 101	\$ 1	\$ 1	\$ -	\$ -
Receipts:							
Taxes	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	5,500
Fines and forfeits	393	-	1,072	-	-	-	-
Other receipts	-	-	5	10,000	735	66	-
Total receipts	<u>393</u>	<u>-</u>	<u>1,077</u>	<u>10,000</u>	<u>735</u>	<u>66</u>	<u>5,500</u>
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	153	66	-
Other services and charges	-	105	-	10,000	583	-	5,500
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	593	-	-	-	-	-	-
Total disbursements	<u>593</u>	<u>105</u>	<u>-</u>	<u>10,000</u>	<u>736</u>	<u>66</u>	<u>5,500</u>
Excess (deficiency) of receipts over disbursements	<u>(200)</u>	<u>(105)</u>	<u>1,077</u>	<u>-</u>	<u>(1)</u>	<u>-</u>	<u>-</u>
Cash and investments - ending	<u>\$ 73</u>	<u>\$ -</u>	<u>\$ 1,178</u>	<u>\$ 1</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

OSGOOD-CENTER TOWNSHIP PUBLIC LIBRARY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2017

	Indiana Humanities Grant	Def. Comp	Insurance	Garnishment	Petty Cash	Cash Change
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ -	\$ 300	\$ 220
Receipts:						
Taxes	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-
Total receipts	-	-	-	-	-	-
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-
Total disbursements	-	-	-	-	-	-
Excess (deficiency) of receipts over disbursements	-	-	-	-	-	-
Cash and investments - ending	\$ -	\$ -	\$ -	\$ -	\$ 300	\$ 220

OSGOOD-CENTER TOWNSHIP PUBLIC LIBRARY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2017

	Gift Fund Osgood	Gift Fund Milan	Staff Fund	Rccf Grant	Mabel Lamb Memorial	Rising Sun Reg Fdn Grant
Cash and investments - beginning	\$ 578	\$ 2,191	\$ 68	\$ 3,400	\$ 20,796	\$ 16,631
Receipts:						
Taxes	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	1,235	359	-	3,400	-	-
Total receipts	<u>1,235</u>	<u>359</u>	<u>-</u>	<u>3,400</u>	<u>-</u>	<u>-</u>
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	526	585	-	-	-	7
Other services and charges	716	-	-	3,017	1,878	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	30	12	-	3,561	8,627	16,624
Other disbursements	-	-	-	-	-	-
Total disbursements	<u>1,272</u>	<u>597</u>	<u>-</u>	<u>6,578</u>	<u>10,505</u>	<u>16,631</u>
Excess (deficiency) of receipts over disbursements	<u>(37)</u>	<u>(238)</u>	<u>-</u>	<u>(3,178)</u>	<u>(10,505)</u>	<u>(16,631)</u>
Cash and investments - ending	<u>\$ 541</u>	<u>\$ 1,953</u>	<u>\$ 68</u>	<u>\$ 222</u>	<u>\$ 10,291</u>	<u>\$ -</u>

OSGOOD-CENTER TOWNSHIP PUBLIC LIBRARY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2017

	Bond Redemption	Federal Tax	State Tax	Fica & Medicare	County Tax	Totals
Cash and investments - beginning	\$ 66,393	\$ 819	\$ 562	\$ 1,266	\$ 181	\$ 1,008,351
Receipts:						
Taxes	95,585	-	-	-	-	491,973
Intergovernmental receipts	11,676	-	-	-	-	43,595
Charges for services	-	-	-	-	-	11,680
Fines and forfeits	-	-	-	-	-	4,307
Other receipts	-	8,540	7,026	16,557	2,407	80,213
Total receipts	<u>107,261</u>	<u>8,540</u>	<u>7,026</u>	<u>16,557</u>	<u>2,407</u>	<u>631,768</u>
Disbursements:						
Personal services	-	-	-	-	-	237,400
Supplies	-	-	-	-	-	15,460
Other services and charges	-	-	-	-	-	157,906
Debt service - principal and interest	168,143	-	-	-	-	168,143
Capital outlay	-	-	-	-	-	67,976
Other disbursements	-	8,691	7,042	16,536	2,404	47,266
Total disbursements	<u>168,143</u>	<u>8,691</u>	<u>7,042</u>	<u>16,536</u>	<u>2,404</u>	<u>694,151</u>
Excess (deficiency) of receipts over disbursements	<u>(60,882)</u>	<u>(151)</u>	<u>(16)</u>	<u>21</u>	<u>3</u>	<u>(62,383)</u>
Cash and investments - ending	<u>\$ 5,511</u>	<u>\$ 668</u>	<u>\$ 546</u>	<u>\$ 1,287</u>	<u>\$ 184</u>	<u>\$ 945,968</u>

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

	Operating Fund	Rainy Day	Summer Reading Program	L.I.R.F.	CHILDREN'S PROGRAM GIFT FUND	Roy and Hilda Black Grant	Friends Gift Fund
Cash and investments - beginning	\$ 635,796	\$ 230,258	\$ 792	\$ 55,907	\$ -	\$ -	\$ 172
Receipts:							
Taxes	420,839	-	-	-	-	-	-
Intergovernmental receipts	34,643	-	-	-	-	-	-
Charges for services	5,726	-	-	-	-	-	-
Fines and forfeits	3,546	-	-	-	-	-	-
Other receipts	14,629	44,608	1,450	12,000	121	-	-
Total receipts	479,383	44,608	1,450	12,000	121	-	-
Disbursements:							
Personal services	249,790	-	-	-	-	-	-
Supplies	11,010	-	684	-	-	-	40
Other services and charges	86,473	-	203	812	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	37,381	23,687	-	10,570	-	-	-
Other disbursements	56,661	-	-	-	-	-	-
Total disbursements	441,315	23,687	887	11,382	-	-	40
Excess (deficiency) of receipts over disbursements	38,068	20,921	563	618	121	-	(40)
Cash and investments - ending	\$ 673,864	\$ 251,179	\$ 1,355	\$ 56,525	\$ 121	\$ -	\$ 132

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

	Evergreen Pass-Through Fund	Verna Craven Memorial	Osgood Girt Fund Investment	Reynolds Foundation Fnd Grant	Tartar Grant	Program Gift Fund	Isl Internet Connectivity
Cash and investments - beginning	\$ 73	\$ -	\$ 1,178	\$ 1	\$ -	\$ -	\$ -
Receipts:							
Taxes	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-
Charges for services	-	-	403	-	-	-	-
Fines and forfeits	247	-	609	-	-	-	-
Other receipts	-	-	10	700	770	-	11,209
Total receipts	<u>247</u>	<u>-</u>	<u>1,022</u>	<u>700</u>	<u>770</u>	<u>-</u>	<u>11,209</u>
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	238	-	-	-
Other services and charges	-	-	-	463	123	-	9,792
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	647	-	-
Other disbursements	284	-	2,200	-	-	-	-
Total disbursements	<u>284</u>	<u>-</u>	<u>2,200</u>	<u>701</u>	<u>770</u>	<u>-</u>	<u>9,792</u>
Excess (deficiency) of receipts over disbursements	<u>(37)</u>	<u>-</u>	<u>(1,178)</u>	<u>(1)</u>	<u>-</u>	<u>-</u>	<u>1,417</u>
Cash and investments - ending	<u>\$ 36</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1,417</u>

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

	Indiana Humanities Grant	Def. Comp	Insurance	Garnishment	Petty Cash	Cash Change
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ -	\$ 300	\$ 220
Receipts:						
Taxes	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	800	2,617	90	3,230	-	-
Total receipts	<u>800</u>	<u>2,617</u>	<u>90</u>	<u>3,230</u>	<u>-</u>	<u>-</u>
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	800	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	-	2,617	90	3,230	-	-
Total disbursements	<u>800</u>	<u>2,617</u>	<u>90</u>	<u>3,230</u>	<u>-</u>	<u>-</u>
Excess (deficiency) of receipts over disbursements	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Cash and investments - ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 300</u>	<u>\$ 220</u>

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

	Gift Fund Osgood	Gift Fund Milan	Staff Fund	Rccf Grant	Mabel Lamb Memorial	Rising Sun Reg Fdn Grant
Cash and investments - beginning	\$ 541	\$ 1,953	\$ 68	\$ 222	\$ 10,291	\$ -
Receipts:						
Taxes	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	911	217	-	4,303	-	10,000
Total receipts	<u>911</u>	<u>217</u>	<u>-</u>	<u>4,303</u>	<u>-</u>	<u>10,000</u>
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	773	51	67	-	-	-
Other services and charges	377	120	-	500	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	137	-	-	4,025	601	10,000
Other disbursements	-	-	-	-	-	-
Total disbursements	<u>1,287</u>	<u>171</u>	<u>67</u>	<u>4,525</u>	<u>601</u>	<u>10,000</u>
Excess (deficiency) of receipts over disbursements	<u>(376)</u>	<u>46</u>	<u>(67)</u>	<u>(222)</u>	<u>(601)</u>	<u>-</u>
Cash and investments - ending	<u>\$ 165</u>	<u>\$ 1,999</u>	<u>\$ 1</u>	<u>\$ -</u>	<u>\$ 9,690</u>	<u>\$ -</u>

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

	Bond Redemption	Federal Tax	State Tax	Fica & Medicare	County Tax	Totals
Cash and investments - beginning	\$ 5,511	\$ 668	\$ 546	\$ 1,287	\$ 184	\$ 945,968
Receipts:						
Taxes	106,528	-	-	-	-	527,367
Intergovernmental receipts	13,271	-	-	-	-	47,914
Charges for services	-	-	-	-	-	6,129
Fines and forfeits	-	-	-	-	-	4,402
Other receipts	-	8,933	7,332	17,267	2,529	143,726
Total receipts	<u>119,799</u>	<u>8,933</u>	<u>7,332</u>	<u>17,267</u>	<u>2,529</u>	<u>729,538</u>
Disbursements:						
Personal services	-	-	-	-	-	249,790
Supplies	-	-	-	-	-	12,863
Other services and charges	750	-	-	-	-	100,413
Debt service - principal and interest	58,379	-	-	-	-	58,379
Capital outlay	-	-	-	-	-	87,048
Other disbursements	-	9,600	7,877	18,554	2,713	103,826
Total disbursements	<u>59,129</u>	<u>9,600</u>	<u>7,877</u>	<u>18,554</u>	<u>2,713</u>	<u>612,319</u>
Excess (deficiency) of receipts over disbursements	<u>60,670</u>	<u>(667)</u>	<u>(545)</u>	<u>(1,287)</u>	<u>(184)</u>	<u>117,219</u>
Cash and investments - ending	<u>\$ 66,181</u>	<u>\$ 1</u>	<u>\$ 1</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1,063,187</u>

OSGOOD-CENTER TOWNSHIP PUBLIC LIBRARY
SCHEDULE OF LEASES AND DEBT
December 31, 2018

Description of Debt		Ending	Principal and
Type	Purpose	Principal	Interest Due
		Balance	Within One
			Year
Governmental activities:			
General obligation bonds	New Construction of Library Branch Building Milan Indiana	\$ 260,000	\$ 112,726
Totals		<u>\$ 260,000</u>	<u>\$ 112,726</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/>.