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

FINANCIAL STATEMENTS AUDIT REPORT

OF

OTTERBEIN-BOLIVAR TOWNSHIP PUBLIC LIBRARY

BENTON COUNTY, INDIANA

January 1, 2016 to December 31, 2020

FILED
11/08/2021

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SCHEDULE OF OFFICIALS

Office	Official	Term
Director	Patti Foster	01-01-16 to 03-05-17
	(Vacant)	03-06-17 to 04-02-17
	Latisha Provo	04-03-17 to 12-31-21
Treasurer	Courtney Metzinger	01-01-16 to 12-31-17
	Jamie Wilson	01-01-18 to 12-31-21
President of the Library Board of Trustees	Michael Humphrey	01-01-16 to 12-31-21

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INDEPENDENT AUDITOR'S REPORT

TO: THE OFFICIALS OF THE OTTERBEIN-BOLIVAR TOWNSHIP
PUBLIC LIBRARY, BENTON COUNTY, INDIANA

Report on the Financial Statements

We have audited the accompanying financial statements of the Otterbein-Bolivar Township Public Library (Library), which comprise the financial position and results of operations for the period of January 1, 2016 to December 31, 2020, 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 the 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, 2016 to December 31, 2020.

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, 2016 to December 31, 2020, 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, 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
Paul D. Joyce, CPA
State Examiner

August 10, 2021

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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OTTERBEIN-BOLIVAR TOWNSHIP PUBLIC LIBRARY
STATEMENT OF RECEIPTS, DISBURSEMENTS,
AND CASH AND INVESTMENT BALANCES -
REGULATORY BASIS
For the Years Ended December 31, 2016 and 2017

Fund	Cash and Investments 01-01-16	Receipts	Disbursements	Cash and Investments 12-31-16	Receipts	Disbursements	Cash and Investments 12-31-17
Donations	$ 7,144	$ 3,343	$ 6,820	$ 3,667	$ 4,832	$ 2,922	$ 5,577
IN Humanities Fund	-	-	-	-	750	562	188
General Fund	57,470	122,184	117,240	62,414	131,120	145,914	47,620
Rainy Day	11,327	21,631	7,189	25,769	-	-	25,769
Levy Excess	3	-	-	3	-	-	3
Lease - Building	23,031	120,002	92,500	50,533	87,552	91,500	46,585
LIRF	21,139	-	6,532	14,607	4,000	-	18,607
Evergreen Indiana	8	41	48	1	249	90	160
Payroll	-	78,047	78,047	-	88,253	88,253	-
Totals	$ 120,122	$ 345,248	$ 308,376	$ 156,994	$ 316,756	$ 329,241	$ 144,509

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

OTTERRBEIN-BOLIVAR TOWNSHIP PUBLIC LIBRARY
STATEMENT OF RECEIPTS, DISBURSEMENTS,
AND CASH AND INVESTMENT BALANCES -
REGULATORY BASIS
For the Years Ended December 31, 2018 and 2019

Fund	Cash and Investments 01-01-18	Receipts	Disbursements	Cash and Investments 12-31-18	Receipts	Disbursements	Cash and Investments 12-31-19
Donations	$ 5,577	$ 4,252	$ 847	$ 8,982	$ 3,919	$ 5,347	$ 7,554
Non-Governmental Grants Fund	188	2,000	-	2,188	3,000	2,165	3,023
General Fund	47,620	133,849	150,352	31,117	134,610	133,581	32,146
Rainy Day	25,769	-	-	25,769	1,575	10,000	17,344
Levy Excess	3	-	3	-	-	-	-
Lease - Building	46,585	102,044	99,500	49,129	89,703	88,500	50,332
LIRF	18,607	4,000	1,297	21,310	-	5,123	16,187
Evergreen Indiana	160	421	80	501	188	36	653
Payroll	-	88,888	88,888	-	98,825	98,825	-
Totals	$ 144,509	$ 335,454	$ 340,967	$ 138,996	$ 331,820	$ 343,577	$ 127,239

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

OTTERRBEIN-BOLIVAR TOWNSHIP PUBLIC LIBRARY
STATEMENT OF RECEIPTS, DISBURSEMENTS,
AND CASH AND INVESTMENT BALANCES -
REGULATORY BASIS
For the Year Ended December 31, 2020

Fund	Cash and Investments 01-01-20	Receipts	Disbursements	Cash and Investments 12-31-20
Donations	$ 7,554	$ 1,711	$ 3,844	$ 5,421
Non-Governmental Grants Fund	3,023	-	360	2,663
General Fund	32,146	138,388	128,853	41,681
Rainy Day	17,344	-	-	17,344
Lease - Building	50,332	70,622	96,500	24,454
LIRF	16,187	-	3,110	13,077
Evergreen Indiana	653	138	49	742
Payroll	-	91,102	91,102	-
Totals	$ 127,239	$ 301,961	$ 323,818	$ 105,382

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

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.

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

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

E. Disbursements

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

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

Supplies. Amounts disbursed for articles and commodities that are entirely consumed and materially altered when used and/or show rapid depreciation after use for a short period of time. Examples of supplies include, but are not limited to, the following: office supplies, operating supplies, and repair and maintenance supplies.

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

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

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

F. Interfund Transfers

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

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.

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. Holding Corporation

The Library has entered into a capital lease with the Otterbein Public Library Building Corporation (the lessor). The lessor was organized as a not-for-profit corporation pursuant to state statute for the purpose of financing and constructing or reconstructing facilities for lease to the Library. The lessor has been determined to be a related-party of the Library. Lease payments during the years 2016, 2017, 2018, 2019, and 2020 totaled $91,500, $99,500, $88,500, $96,500, and $95,500, respectively.

Note 7. Subsequent Events

The Library Board of Trustees adopted a resolution for a new bond issue on August 10, 2021. The Property Tax First Mortgage Bond issuance, Series 2021 is in the amount of $1,370,000. Projects will include renovations and improvements to Library facility. Payments will begin in January 2022 and run through June 2040.

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

	Donations	IN Humanities Fund	General Fund	Rainy Day	Levy Excess	Lease - Building	LIRF	Evergreen Indiana	Payroll	Totals
Cash and investments - beginning	$ 7,144	$ -	$ 57,470	$ 11,327	$ 3	$ 23,031	$ 21,139	$ 8	$ -	$ 120,122
Receipts:										
Taxes	-	-	74,076	-	-	111,315	-	-	-	185,391
Intergovernmental receipts	-	-	41,124	-	-	8,687	-	-	-	49,811
Charges for services	-	-	4,483	-	-	-	-	-	-	4,483
Fines and forfeits	-	-	2,023	-	-	-	-	41	-	2,064
Other receipts	3,343	-	478	21,631	-	-	-	-	78,047	103,499
Total receipts	3,343	-	122,184	21,631	-	120,002	-	41	78,047	345,248
Disbursements:										
Personal services	-	-	78,047	-	-	-	-	-	78,047	156,094
Supplies	-	-	5,362	-	-	-	-	-	-	5,362
Other services and charges	-	-	19,571	-	-	-	-	48	-	19,619
Capital outlay	-	-	9,357	-	-	92,500	6,532	-	-	108,389
Other disbursements	6,820	-	4,903	7,189	-	-	-	-	-	18,912
Total disbursements	6,820	-	117,240	7,189	-	92,500	6,532	48	78,047	308,376
Excess (deficiency) of receipts over disbursements	(3,477)	-	4,944	14,442	-	27,502	(6,532)	(7)	-	36,872
Cash and investments - ending	$ 3,667	$ -	$ 62,414	$ 25,769	$ 3	$ 50,533	$ 14,607	$ 1	$ -	$ 156,994

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

	Donations	IN Humanities Fund	General Fund	Rainy Day	Levy Excess	Lease - Building	LIRF	Evergreen Indiana	Payroll	Totals
Cash and investments - beginning	$ 3,667	$ -	$ 62,414	$ 25,769	$ 3	$ 50,533	$ 14,607	$ 1	$ -	$ 156,994
Receipts:										
Taxes	-	-	117,274	-	-	80,472	-	-	-	197,746
Intergovernmental receipts	-	-	6,947	-	-	7,080	-	-	-	14,027
Charges for services	-	-	4,500	-	-	-	-	-	-	4,500
Fines and forfeits	-	-	1,769	-	-	-	-	249	-	2,018
Other receipts	4,832	750	630	-	-	-	4,000	-	88,253	98,465
Total receipts	4,832	750	131,120	-	-	87,552	4,000	249	88,253	316,756
Disbursements:										
Personal services	-	-	88,253	-	-	-	-	-	88,253	176,506
Supplies	-	-	9,911	-	-	-	-	-	-	9,911
Other services and charges	-	-	26,358	-	-	-	-	90	-	26,448
Capital outlay	-	-	17,392	-	-	91,500	-	-	-	108,892
Other disbursements	2,922	562	4,000	-	-	-	-	-	-	7,484
Total disbursements	2,922	562	145,914	-	-	91,500	-	90	88,253	329,241
Excess (deficiency) of receipts over disbursements	1,910	188	(14,794)	-	-	(3,948)	4,000	159	-	(12,485)
Cash and investments - ending	$ 5,577	$ 188	$ 47,620	$ 25,769	$ 3	$ 46,585	$ 18,607	$ 160	$ -	$ 144,509

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

	Donations	Non-Governmental Grants Fund	General Fund	Rainy Day	Levy Excess	Lease - Building	LIRF	Evergreen Indiana	Payroll	Totals
Cash and investments - beginning	$ 5,577	$ 188	$ 47,620	$ 25,769	$ 3	$ 46,585	$ 18,607	$ 160	$ -	$ 144,509
Receipts:										
Taxes	-	-	117,029	-	-	93,291	-	-	-	210,320
Intergovernmental receipts	-	-	7,818	-	-	8,753	-	-	-	16,571
Charges for services	-	-	4,634	-	-	-	-	-	-	4,634
Fines and forfeits	-	-	1,225	-	-	-	-	421	-	1,646
Other receipts	4,252	2,000	3,143	-	-	-	4,000	-	88,888	102,283
Total receipts	4,252	2,000	133,849	-	-	102,044	4,000	421	88,888	335,454
Disbursements:										
Personal services	-	-	88,888	-	-	-	-	-	88,888	177,776
Supplies	-	-	12,831	-	-	-	-	-	-	12,831
Other services and charges	-	-	26,930	-	-	-	-	80	-	27,010
Capital outlay	-	-	15,887	-	-	99,500	1,297	-	-	116,684
Other disbursements	847	-	5,816	-	3	-	-	-	-	6,666
Total disbursements	847	-	150,352	-	3	99,500	1,297	80	88,888	340,967
Excess (deficiency) of receipts over disbursements	3,405	2,000	(16,503)	-	(3)	2,544	2,703	341	-	(5,513)
Cash and investments - ending	$ 8,982	$ 2,188	$ 31,117	$ 25,769	$ -	$ 49,129	$ 21,310	$ 501	$ -	$ 138,996

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

	Donations	Non-Governmental Grants Fund	General Fund	Rainy Day	Levy Excess	Lease - Building	LIRF	Evergreen Indiana	Payroll	Totals
Cash and investments - beginning	$ 8,982	$ 2,188	$ 31,117	$ 25,769	$ -	$ 49,129	$ 21,310	$ 501	$ -	$ 138,996
Receipts:										
Taxes	-	-	121,007	-	-	83,179	-	-	-	204,186
Intergovernmental receipts	-	-	6,726	-	-	6,524	-	-	-	13,250
Charges for services	-	-	4,660	-	-	-	-	-	-	4,660
Fines and forfeits	-	-	1,212	-	-	-	-	188	-	1,400
Other receipts	3,919	3,000	1,005	1,575	-	-	-	-	98,825	108,324
Total receipts	3,919	3,000	134,610	1,575	-	89,703	-	188	98,825	331,820
Disbursements:										
Personal services	-	-	98,825	-	-	-	-	-	98,825	197,650
Supplies	-	-	3,165	-	-	-	-	-	-	3,165
Other services and charges	-	-	21,279	-	-	-	-	36	-	21,315
Capital outlay	-	-	10,312	-	-	88,500	5,123	-	-	103,935
Other disbursements	5,347	2,165	-	10,000	-	-	-	-	-	17,512
Total disbursements	5,347	2,165	133,581	10,000	-	88,500	5,123	36	98,825	343,577
Excess (deficiency) of receipts over disbursements	(1,428)	835	1,029	(8,425)	-	1,203	(5,123)	152	-	(11,757)
Cash and investments - ending	$ 7,554	$ 3,023	$ 32,146	$ 17,344	$ -	$ 50,332	$ 16,187	$ 653	$ -	$ 127,239

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

	Donations	Non-Governmental Grants Fund	General Fund	Rainy Day	Lease - Building	LIRF	Evergreen Indiana	Payroll	Totals
Cash and investments - beginning	$ 7,554	$ 3,023	$ 32,146	$ 17,344	$ 50,332	$ 16,187	$ 653	$ -	$ 127,239
Receipts:									
Taxes	-	-	126,359	-	65,822	-	-	-	192,181
Intergovernmental receipts	-	-	6,465	-	4,800	-	-	-	11,265
Charges for services	-	-	4,237	-	-	-	-	-	4,237
Fines and forfeits	-	-	573	-	-	-	138	-	711
Other receipts	1,711	-	754	-	-	-	-	91,102	93,567
Total receipts	1,711	-	138,388	-	70,622	-	138	91,102	301,961
Disbursements:									
Personal services	-	-	91,102	-	-	-	-	91,102	182,204
Supplies	-	-	8,412	-	-	-	-	-	8,412
Other services and charges	-	-	20,349	-	-	-	49	-	20,398
Capital outlay	-	-	8,990	-	96,500	3,110	-	-	108,600
Other disbursements	3,844	360	-	-	-	-	-	-	4,204
Total disbursements	3,844	360	128,853	-	96,500	3,110	49	91,102	323,818
Excess (deficiency) of receipts over disbursements	(2,133)	(360)	9,535	-	(25,878)	(3,110)	89	-	(21,857)
Cash and investments - ending	$ 5,421	$ 2,663	$ 41,681	$ 17,344	$ 24,454	$ 13,077	$ 742	$ -	$ 105,382

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/.