

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

FINANCIAL STATEMENTS AUDIT REPORT

OF

GREENSBURG PUBLIC LIBRARY

DECATUR COUNTY, INDIANA

January 1, 2018 to December 31, 2021



FILED
10/03/2022

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SCHEDULE OF OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Director	Vanessa L. Martin	01-01-18 to 12-31-22
Treasurer	Steven K. Brown	01-01-18 to 12-31-22
President of the Library Board	Peggy Dudley	01-01-18 to 12-31-22



INDEPENDENT AUDITOR'S REPORT

TO: THE OFFICIALS OF THE GREENSBURG PUBLIC LIBRARY, DECATUR COUNTY, INDIANA

Adverse and Unmodified Opinions

We have audited the accompanying financial statements of the Greensburg Public Library (Library), which comprise the financial position and results of operations for the period of January 1, 2018 to December 31, 2021, and the related notes to the financial statements as listed in the Table of Contents.

Adverse Opinion on U.S. Generally Accepted Accounting Principles

In our opinion, because of the significance of the matter discussed in the *Basis for Adverse and Unmodified Opinions* section of our report, the financial statements referred to above do not present fairly, the financial position and results of operations of the Library as of December 31, 2021, in accordance with accounting principles generally accepted in the United States of America.

Opinion on Regulatory Basis of Accounting

In our opinion, the accompanying financial statements referred to above present fairly, in all material respects, the respective financial position and results of operations of the Library, as of December 31, 2021, in accordance with the financial reporting provisions of the Indiana State Board of Accounts described in Note 1.

Basis for Adverse and Unmodified Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS). Our responsibilities under those standards are further described in the *Auditor's Responsibilities for the Audit of the Financial Statements* section of our report. We are required to be independent of the Library, and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

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

As discussed in Note 1 to the financial statements, the Library prepares its financial statements on the prescribed basis of accounting that demonstrates compliance with the reporting requirements established by the Indiana State Board of Accounts as allowed by state statute (IC 5-11-1-6), which is a basis of accounting other than accounting principles generally accepted in the United States of America. The effects on the financial statements of the variances between the regulatory basis of accounting described in Note 1 and accounting principles generally accepted in the United States of America, although not reasonably determinable, are presumed to be material.

INDEPENDENT AUDITOR'S REPORT
(Continued)

Management's Responsibilities for the Financial Statements

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

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance, but is not absolute assurance, and, therefore, is not a guarantee that an audit conducted in accordance with GAAS will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment of a reasonable user based on the financial statements.

In performing an audit in accordance with GAAS, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Library's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the Library's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

INDEPENDENT AUDITOR'S REPORT
(Continued)

Required Supplementary Information

Financial reporting requirements established by the Indiana State Board of Accounts, as described in Note 1, require that the Combining Schedules of Receipts, Disbursements, and Cash and Investment Balances - Regulatory Basis be presented to supplement the basic financial statements. Such information is the responsibility of management and, although not a part of the basic financial statements, is required by reporting requirements established by the Indiana State Board of Accounts who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Other Information

Management is responsible for the other information included in the Annual Financial Report. The other information comprises the Schedule of Payables and Receivables, Schedule of Leases and Debt, and Schedule of Capital Assets, as listed in the Table of Contents, but does not include the basic financial statements and our auditor's report thereon. Our opinions on the basic financial statements do not cover the other information, and we do not express an opinion or any form of assurance thereon.

In connection with our audit of the basic financial statements, our responsibility is to read the other information and consider whether a material inconsistency exists between the other information and the basic financial statements, or the other information otherwise appears to be materially misstated. If, based on the work performed, we concluded that an uncorrected material misstatement of the other information exists, we are required to describe it in our report.



Beth Kelley, CPA, CFE
Deputy State Examiner

September 29, 2022

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FINANCIAL STATEMENTS AND ACCOMPANYING NOTES; REQUIRED SUPPLEMENTARY
INFORMATION; AND OTHER INFORMATION

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

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

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

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

GREENSBURG 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
General	\$ 566,557	\$ 973,042	\$ 839,206	\$ 700,393	\$ 1,547,893	\$ 1,425,369	\$ 822,917
Rainy Day	321,942	30,728	-	352,670	30,790	47,341	336,119
Summer Reading	1,094	5,900	6,669	325	8,112	7,695	742
Library Improvement Reserve	247,123	50,540	-	297,663	50,661	2,521	345,803
Plac	-	195	195	-	-	-	-
Honda Fund	2,454	6,000	6,470	1,984	12,000	8,820	5,164
Sales Tax Liability	-	336	336	-	356	356	-
Indiana Room	374	410	-	784	20	299	505
Evergreen Pass Thru	91	844	795	140	636	671	105
Debt Fund (Roof)	52,893	96,794	99,838	49,849	101,266	98,488	52,627
Payroll Withholdings	-	110,708	110,708	-	38,686	38,686	-
Friends	1,244	3,500	3,347	1,397	5,320	4,916	1,801
Decatur County Foundation	461	1,000	1,129	332	675	665	342
Adult Programs	1,590	1,881	2,564	907	2,198	2,959	146
Springmier Fund	-	-	-	-	12,400	8,305	4,095
Payroll Withholdings - FICA	-	-	-	-	31,032	31,032	-
Payroll Withholdings - Medicare	-	-	-	-	7,258	7,258	-
Payroll Withholdings - State Tax	-	-	-	-	16,373	16,373	-
Payroll Withholdings - County Tax	-	-	-	-	10,138	10,138	-
Payroll Withholdings - Deferred Comp.	-	-	-	-	14,988	14,988	-
Payroll Withholdings - United Fund	-	-	-	-	1,143	1,143	-
Payroll Withholdings - Party Fund	-	-	-	-	837	837	-
Payroll Withholdings - Insurance	-	-	-	-	1,696	1,696	-
Gift	369,821	8,904	10,260	368,465	9,074	11,775	365,764
Memorial	6,146	1,324	1,537	5,933	2,484	1,333	7,084
Emmert	4,194	1,693	1,547	4,340	1,529	514	5,355
State Technology Grant	-	6,123	5,640	483	5,112	5,112	483
Wyatt	12,462	1,888	-	14,350	2,986	-	17,336
Bussell	18,532	3,950	603	21,879	3,569	704	24,744
Totals	\$ 1,606,978	\$ 1,305,760	\$ 1,090,844	\$ 1,821,894	\$ 1,919,232	\$ 1,749,994	\$ 1,991,132

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

GREENSBURG PUBLIC LIBRARY
 STATEMENT OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Years Ended December 31, 2020 and 2021

Fund	Cash and Investments 01-01-20	Receipts	Disbursements	Cash and Investments 12-31-20	Receipts	Disbursements	Cash and Investments 12-31-21
General	\$ 822,917	\$ 1,029,275	\$ 921,656	\$ 930,536	\$ 1,090,620	\$ 997,101	\$ 1,024,055
Rainy Day	336,119	50,455	-	386,574	70,385	-	456,959
Library Improvement Reserve	345,803	70,466	3,775	412,494	70,409	21,325	461,578
Honda Fund	5,164	12,000	14,007	3,157	7,000	8,203	1,954
Sales Tax Liability	-	111	111	-	85	85	-
Indiana Room	505	-	-	505	25	82	448
Evergreen Pass Thru	105	373	352	126	317	412	31
Debt Fund (Roof)	52,627	97,772	96,800	53,599	101,901	99,663	55,837
Payroll Withholdings - Federal	-	38,861	38,861	-	38,668	38,668	-
Friends	1,801	5,513	1,462	5,852	3,076	2,935	5,993
Decatur County Foundation	342	1,500	1,500	342	510	852	-
Adult Programs	146	1,615	842	919	2,589	1,718	1,790
Springmier Fund	4,095	12,600	8,919	7,776	12,600	8,668	11,708
Payroll Withholdings - FICA	-	31,389	31,389	-	29,978	29,978	-
Payroll Withholdings - Medicare	-	7,341	7,341	-	7,011	7,011	-
Payroll Withholdings - State Tax	-	16,486	16,486	-	15,447	15,447	-
Payroll Withholdings - County Tax	-	10,470	10,470	-	10,191	10,191	-
Payroll Withholdings - Deferred Comp.	-	16,894	16,894	-	19,461	19,461	-
Payroll Withholdings - United Fund	-	1,152	1,152	-	1,002	1,002	-
Payroll Withholdings - Party Fund	-	982	982	-	782	782	-
Payroll Withholdings - Insurance	-	1,761	1,761	-	1,475	1,475	-
Summer Reading	742	7,810	7,683	869	5,500	6,368	1
Crane Fund	-	10,000	-	10,000	-	-	10,000
ISL Covid Care Act Grant	-	1,400	1,400	-	-	-	-
PLAC	-	65	65	-	65	65	-
ISL Covid Care Act	-	-	-	-	2,000	2,000	-
Gift	365,764	7,201	11,209	361,756	3,720	11,620	353,856
Memorial	7,084	2,288	3,042	6,330	862	733	6,459
Emmert	5,355	1,437	1,440	5,352	2,203	2,006	5,549
State Technology Grant	483	5,112	5,112	483	4,171	4,654	-
Wyatt	17,336	1,488	554	18,270	8,500	1,338	25,432
Bussell	24,744	3,354	1,314	26,784	5,141	1,961	29,964
Totals	<u>\$ 1,991,132</u>	<u>\$ 1,447,171</u>	<u>\$ 1,206,579</u>	<u>\$ 2,231,724</u>	<u>\$ 1,515,694</u>	<u>\$ 1,295,804</u>	<u>\$ 2,451,614</u>

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

GREENSBURG PUBLIC LIBRARY
NOTES TO FINANCIAL STATEMENTS

Note 1. Summary of Significant Accounting Policies

A. Reporting Entity

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

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

B. Basis of Accounting

The financial statements are reported on a regulatory basis of accounting prescribed by the Indiana State Board of Accounts in accordance with state statute (IC 5-11-1-6), which is a comprehensive basis of accounting other than accounting principles generally accepted in the United States of America. The basis of accounting involves the reporting of only cash and investments and the changes therein resulting from cash inflows (receipts) and cash outflows (disbursements) reported in the period in which they occurred.

The regulatory basis of accounting differs from accounting principles generally accepted in the United States of America, in that receipts are recognized when received in cash, rather than when earned, and disbursements are recognized when paid, rather than when a liability is incurred.

C. Cash and Investments

Investments are stated at cost. Any changes in fair value of the investments are reported as receipts in the year of the sale of the investment.

D. Receipts

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

Taxes. Amounts received from one or more of the following: property tax, wheel tax, innkeeper's tax, food and beverage tax, county economic development income tax, boat and trailer excise tax, county adjusted gross income tax, and other taxes that are set by the Library.

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

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.

GREENSBURG 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.

GREENSBURG 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.

GREENSBURG 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. Combined Funds

The Payroll Withholdings funds were reported individually in the 2019-2021 financial statements, but were combined into one fund in the prior audit report and current audit period's 2018 financial statement.

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REQUIRED SUPPLEMENTARY INFORMATION

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

	General	Rainy Day	Summer Reading	Library Improvement Reserve	Plac	Honda Fund	Sales Tax Liability	Indiana Room
Cash and investments - beginning	\$ 566,557	\$ 321,942	\$ 1,094	\$ 247,123	\$ -	\$ 2,454	\$ -	\$ 374
Receipts:								
Taxes	879,105	-	-	-	-	-	-	-
Intergovernmental receipts	59,010	-	-	-	-	-	-	-
Charges for services	8,642	-	-	-	-	-	-	-
Fines and forfeits	19,003	-	-	-	-	-	-	-
Other receipts	7,282	30,728	5,900	50,540	195	6,000	336	410
Total receipts	973,042	30,728	5,900	50,540	195	6,000	336	410
Disbursements:								
Personal services	545,782	-	2,980	-	-	1,350	-	-
Supplies	24,957	-	1,868	-	-	1,815	-	-
Other services and charges	111,019	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-	-
Capital outlay	77,448	-	1,821	-	-	305	-	-
Other disbursements	80,000	-	-	-	195	3,000	336	-
Total disbursements	839,206	-	6,669	-	195	6,470	336	-
Excess (deficiency) of receipts over disbursements	133,836	30,728	(769)	50,540	-	(470)	-	410
Cash and investments - ending	\$ 700,393	\$ 352,670	\$ 325	\$ 297,663	\$ -	\$ 1,984	\$ -	\$ 784

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

	Evergreen Pass Thru	Debt Fund (Roof)	Payroll Withholdings	Friends	Decatur County Foundation	Adult Programs	Springmier Fund	Payroll Withholdings - FICA
Cash and investments - beginning	\$ 91	\$ 52,893	\$ -	\$ 1,244	\$ 461	\$ 1,590	\$ -	\$ -
Receipts:								
Taxes	-	88,786	-	-	-	-	-	-
Intergovernmental receipts	-	7,940	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-
Other receipts	844	68	110,708	3,500	1,000	1,881	-	-
Total receipts	844	96,794	110,708	3,500	1,000	1,881	-	-
Disbursements:								
Personal services	-	-	-	75	463	-	-	-
Supplies	-	-	-	2,972	666	2,015	-	-
Other services and charges	795	350	-	85	-	-	-	-
Debt service - principal and interest	-	99,488	-	-	-	-	-	-
Capital outlay	-	-	-	215	-	549	-	-
Other disbursements	-	-	110,708	-	-	-	-	-
Total disbursements	795	99,838	110,708	3,347	1,129	2,564	-	-
Excess (deficiency) of receipts over disbursements	49	(3,044)	-	153	(129)	(683)	-	-
Cash and investments - ending	\$ 140	\$ 49,849	\$ -	\$ 1,397	\$ 332	\$ 907	\$ -	\$ -

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

	Payroll Withholdings - Medicare	Payroll Withholdings - State Tax	Payroll Withholdings - County Tax	Payroll Withholdings - Deferred Comp.	Payroll Withholdings - United Fund	Payroll Withholdings - Party Fund	Payroll Withholdings - Insurance
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
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	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

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

	Gift	Memorial	Emmert	State Technology Grant	Wyatt	Bussell	Totals
Cash and investments - beginning	\$ 369,821	\$ 6,146	\$ 4,194	\$ -	\$ 12,462	\$ 18,532	\$ 1,606,978
Receipts:							
Taxes	-	-	-	-	-	-	967,891
Intergovernmental receipts	-	-	-	-	-	-	66,950
Charges for services	-	-	-	-	-	-	8,642
Fines and forfeits	-	-	-	-	-	-	19,003
Other receipts	8,904	1,324	1,693	6,123	1,888	3,950	243,274
Total receipts	8,904	1,324	1,693	6,123	1,888	3,950	1,305,760
Disbursements:							
Personal services	778	-	-	-	-	196	551,624
Supplies	7,049	-	278	-	-	407	42,027
Other services and charges	443	-	-	5,640	-	-	118,332
Debt service - principal and interest	-	-	-	-	-	-	99,488
Capital outlay	1,990	1,537	1,269	-	-	-	85,134
Other disbursements	-	-	-	-	-	-	194,239
Total disbursements	10,260	1,537	1,547	5,640	-	603	1,090,844
Excess (deficiency) of receipts over disbursements	(1,356)	(213)	146	483	1,888	3,347	214,916
Cash and investments - ending	\$ 368,465	\$ 5,933	\$ 4,340	\$ 483	\$ 14,350	\$ 21,879	\$ 1,821,894

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

	General	Rainy Day	Summer Reading	Library Improvement Reserve	Plac	Honda Fund	Sales Tax Liability	Indiana Room
Cash and investments - beginning	\$ 700,393	\$ 352,670	\$ 325	\$ 297,663	\$ -	\$ 1,984	\$ -	\$ 784
Receipts:								
Taxes	930,394	-	-	-	-	-	-	-
Intergovernmental receipts	61,494	-	-	-	-	-	-	-
Charges for services	8,466	-	-	-	-	-	-	-
Fines and forfeits	14,699	-	-	-	-	-	-	-
Other receipts	532,840	30,790	8,112	50,661	-	12,000	356	20
Total receipts	1,547,893	30,790	8,112	50,661	-	12,000	356	20
Disbursements:								
Personal services	575,245	-	2,785	-	-	800	-	-
Supplies	30,466	-	2,589	-	-	788	-	-
Other services and charges	652,364	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-	-
Capital outlay	87,294	47,341	2,321	2,521	-	-	-	299
Other disbursements	80,000	-	-	-	-	7,232	356	-
Total disbursements	1,425,369	47,341	7,695	2,521	-	8,820	356	299
Excess (deficiency) of receipts over disbursements	122,524	(16,551)	417	48,140	-	3,180	-	(279)
Cash and investments - ending	\$ 822,917	\$ 336,119	\$ 742	\$ 345,803	\$ -	\$ 5,164	\$ -	\$ 505

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

	Evergreen Pass Thru	Debt Fund (Roof)	Payroll Withholdings	Friends	Decatur County Foundation	Adult Programs	Springmier Fund	Payroll Withholdings - FICA
Cash and investments - beginning	\$ 140	\$ 49,849	\$ -	\$ 1,397	\$ 332	\$ 907	\$ -	\$ -
Receipts:								
Taxes	-	93,179	-	-	-	-	-	-
Intergovernmental receipts	-	7,901	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-
Other receipts	636	186	38,686	5,320	675	2,198	12,400	31,032
Total receipts	636	101,266	38,686	5,320	675	2,198	12,400	31,032
Disbursements:								
Personal services	-	-	38,686	717	400	-	-	31,032
Supplies	-	-	-	2,699	265	2,959	-	-
Other services and charges	671	350	-	-	-	-	-	-
Debt service - principal and interest	-	98,138	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	8,305	-
Other disbursements	-	-	-	1,500	-	-	-	-
Total disbursements	671	98,488	38,686	4,916	665	2,959	8,305	31,032
Excess (deficiency) of receipts over disbursements	(35)	2,778	-	404	10	(761)	4,095	-
Cash and investments - ending	\$ 105	\$ 52,627	\$ -	\$ 1,801	\$ 342	\$ 146	\$ 4,095	\$ -

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

	Payroll Withholdings - Medicare	Payroll Withholdings - State Tax	Payroll Withholdings - County Tax	Payroll Withholdings - Deferred Comp.	Payroll Withholdings - United Fund	Payroll Withholdings - Party Fund	Payroll Withholdings - Insurance
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Receipts:							
Taxes	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	7,258	16,373	10,138	14,988	1,143	837	1,696
Total receipts	7,258	16,373	10,138	14,988	1,143	837	1,696
Disbursements:							
Personal services	7,258	16,373	10,138	14,988	1,143	837	1,696
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-	-
Total disbursements	7,258	16,373	10,138	14,988	1,143	837	1,696
Excess (deficiency) of receipts over disbursements	-	-	-	-	-	-	-
Cash and investments - ending	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

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

	Gift	Memorial	Emmert	State Technology Grant	Wyatt	Bussell	Totals
Cash and investments - beginning	\$ 368,465	\$ 5,933	\$ 4,340	\$ 483	\$ 14,350	\$ 21,879	\$ 1,821,894
Receipts:							
Taxes	-	-	-	-	-	-	1,023,573
Intergovernmental receipts	-	-	-	-	-	-	69,395
Charges for services	-	-	-	-	-	-	8,466
Fines and forfeits	-	-	-	-	-	-	14,699
Other receipts	9,074	2,484	1,529	5,112	2,986	3,569	803,099
Total receipts	9,074	2,484	1,529	5,112	2,986	3,569	1,919,232
Disbursements:							
Personal services	11	-	-	-	-	630	702,739
Supplies	8,899	-	236	-	-	-	48,901
Other services and charges	311	-	-	5,112	-	-	658,808
Debt service - principal and interest	-	-	-	-	-	-	98,138
Capital outlay	2,554	1,333	278	-	-	74	152,320
Other disbursements	-	-	-	-	-	-	89,088
Total disbursements	11,775	1,333	514	5,112	-	704	1,749,994
Excess (deficiency) of receipts over disbursements	(2,701)	1,151	1,015	-	2,986	2,865	169,238
Cash and investments - ending	\$ 365,764	\$ 7,084	\$ 5,355	\$ 483	\$ 17,336	\$ 24,744	\$ 1,991,132

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

	General	Rainy Day	Library Improvement Reserve	Honda Fund	Sales Tax Liability	Indiana Room	Evergreen Pass Thru	Debt Fund (Roof)	Payroll Withholdings - Federal
Cash and investments - beginning	\$ 822,917	\$ 336,119	\$ 345,803	\$ 5,164	\$ -	\$ 505	\$ 105	\$ 52,627	\$ -
Receipts:									
Taxes	947,736	-	-	-	-	-	-	89,172	-
Intergovernmental receipts	67,508	-	-	-	-	-	-	8,553	-
Charges for services	3,571	-	-	-	-	-	-	-	-
Fines and forfeits	6,370	-	-	-	-	-	233	-	-
Other receipts	4,090	50,455	70,466	12,000	111	-	140	47	38,861
Total receipts	1,029,275	50,455	70,466	12,000	111	-	373	97,772	38,861
Disbursements:									
Personal services	581,254	-	-	3,641	-	-	-	-	38,861
Supplies	26,083	-	-	1,566	-	-	-	-	-
Other services and charges	119,333	-	-	158	-	-	352	350	-
Debt service - principal and interest	-	-	-	-	-	-	-	96,450	-
Capital outlay	74,986	-	3,775	330	-	-	-	-	-
Other disbursements	120,000	-	-	8,312	111	-	-	-	-
Total disbursements	921,656	-	3,775	14,007	111	-	352	96,800	38,861
Excess (deficiency) of receipts over disbursements	107,619	50,455	66,691	(2,007)	-	-	21	972	-
Cash and investments - ending	\$ 930,536	\$ 386,574	\$ 412,494	\$ 3,157	\$ -	\$ 505	\$ 126	\$ 53,599	\$ -

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

	Friends	Decatur County Foundation	Adult Programs	Springmier Fund	Payroll Withholdings - FICA	Payroll Withholdings - Medicare	Payroll Withholdings - State Tax	Payroll Withholdings - County Tax
Cash and investments - beginning	\$ 1,801	\$ 342	\$ 146	\$ 4,095	\$ -	\$ -	\$ -	\$ -
Receipts:								
Taxes	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-
Other receipts	5,513	1,500	1,615	12,600	31,389	7,341	16,486	10,470
Total receipts	5,513	1,500	1,615	12,600	31,389	7,341	16,486	10,470
Disbursements:								
Personal services	100	-	-	-	31,389	7,341	16,486	10,470
Supplies	1,349	-	842	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-	-
Capital outlay	13	1,500	-	8,919	-	-	-	-
Other disbursements	-	-	-	-	-	-	-	-
Total disbursements	1,462	1,500	842	8,919	31,389	7,341	16,486	10,470
Excess (deficiency) of receipts over disbursements	4,051	-	773	3,681	-	-	-	-
Cash and investments - ending	\$ 5,852	\$ 342	\$ 919	\$ 7,776	\$ -	\$ -	\$ -	\$ -

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

	Payroll Withholdings - Deferred Comp.	Payroll Withholdings - United Fund	Payroll Withholdings - Party Fund	Payroll Withholdings - Insurance	Summer Reading	Crane Fund	ISL Covid Care Act Grant	PLAC
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ -	\$ 742	\$ -	\$ -	\$ -
Receipts:								
Taxes	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-
Other receipts	16,894	1,152	982	1,761	7,810	10,000	1,400	65
Total receipts	16,894	1,152	982	1,761	7,810	10,000	1,400	65
Disbursements:								
Personal services	16,894	1,152	982	1,761	1,196	-	-	-
Supplies	-	-	-	-	2,885	-	-	-
Other services and charges	-	-	-	-	695	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	2,907	-	1,400	-
Other disbursements	-	-	-	-	-	-	-	65
Total disbursements	16,894	1,152	982	1,761	7,683	-	1,400	65
Excess (deficiency) of receipts over disbursements	-	-	-	-	127	10,000	-	-
Cash and investments - ending	\$ -	\$ -	\$ -	\$ -	\$ 869	\$ 10,000	\$ -	\$ -

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

	ISL Covid Care Act	Gift	Memorial	Emmert	State Technology Grant	Wyatt	Bussell	Totals
Cash and investments - beginning	\$ -	\$ 365,764	\$ 7,084	\$ 5,355	\$ 483	\$ 17,336	\$ 24,744	\$ 1,991,132
Receipts:								
Taxes	-	-	-	-	-	-	-	1,036,908
Intergovernmental receipts	-	-	-	-	-	-	-	76,061
Charges for services	-	-	-	-	-	-	-	3,571
Fines and forfeits	-	-	-	-	-	-	-	6,603
Other receipts	-	7,201	2,288	1,437	5,112	1,488	3,354	324,028
Total receipts	-	7,201	2,288	1,437	5,112	1,488	3,354	1,447,171
Disbursements:								
Personal services	-	50	25	-	-	-	745	712,347
Supplies	-	7,478	-	-	-	-	-	40,203
Other services and charges	-	229	-	-	5,112	-	-	126,229
Debt service - principal and interest	-	-	-	-	-	-	-	96,450
Capital outlay	-	3,452	3,017	1,440	-	554	569	102,862
Other disbursements	-	-	-	-	-	-	-	128,488
Total disbursements	-	11,209	3,042	1,440	5,112	554	1,314	1,206,579
Excess (deficiency) of receipts over disbursements	-	(4,008)	(754)	(3)	-	934	2,040	240,592
Cash and investments - ending	\$ -	\$ 361,756	\$ 6,330	\$ 5,352	\$ 483	\$ 18,270	\$ 26,784	\$ 2,231,724

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

	General	Rainy Day	Library Improvement Reserve	Honda Fund	Sales Tax Liability	Indiana Room	Evergreen Pass Thru	Debt Fund (Roof)	Payroll Withholdings - Federal
Cash and investments - beginning	\$ 930,536	\$ 386,574	\$ 412,494	\$ 3,157	\$ -	\$ 505	\$ 126	\$ 53,599	\$ -
Receipts:									
Taxes	386,806	-	-	-	-	-	-	93,084	-
Intergovernmental receipts	243,953	-	-	-	-	-	-	8,758	-
Charges for services	4,157	-	-	-	-	-	-	-	-
Fines and forfeits	7,073	-	-	-	-	-	198	-	-
Other receipts	448,631	70,385	70,409	7,000	85	25	119	59	38,668
Total receipts	1,090,620	70,385	70,409	7,000	85	25	317	101,901	38,668
Disbursements:									
Personal services	579,934	-	-	-	-	-	-	-	-
Supplies	30,705	-	-	831	-	82	-	-	-
Other services and charges	153,184	-	-	-	-	-	412	350	-
Debt service - principal and interest	-	-	-	-	-	-	-	99,313	-
Capital outlay	93,278	-	21,325	372	-	-	-	-	-
Other disbursements	140,000	-	-	7,000	85	-	-	-	38,668
Total disbursements	997,101	-	21,325	8,203	85	82	412	99,663	38,668
Excess (deficiency) of receipts over disbursements	93,519	70,385	49,084	(1,203)	-	(57)	(95)	2,238	-
Cash and investments - ending	\$ 1,024,055	\$ 456,959	\$ 461,578	\$ 1,954	\$ -	\$ 448	\$ 31	\$ 55,837	\$ -

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

	Friends	Decatur County Foundation	Adult Programs	Springmier Fund	Payroll Withholdings - FICA	Payroll Withholdings - Medicare	Payroll Withholdings - State Tax	Payroll Withholdings - County Tax
Cash and investments - beginning	\$ 5,852	\$ 342	\$ 919	\$ 7,776	\$ -	\$ -	\$ -	\$ -
Receipts:								
Taxes	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-
Other receipts	3,076	510	2,589	12,600	29,978	7,011	15,447	10,191
Total receipts	3,076	510	2,589	12,600	29,978	7,011	15,447	10,191
Disbursements:								
Personal services	946	800	50	-	-	-	-	-
Supplies	1,936	52	1,668	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-	-
Capital outlay	53	-	-	8,668	-	-	-	-
Other disbursements	-	-	-	-	29,978	7,011	15,447	10,191
Total disbursements	2,935	852	1,718	8,668	29,978	7,011	15,447	10,191
Excess (deficiency) of receipts over disbursements	141	(342)	871	3,932	-	-	-	-
Cash and investments - ending	\$ 5,993	\$ -	\$ 1,790	\$ 11,708	\$ -	\$ -	\$ -	\$ -

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

	Payroll Withholdings - Deferred Comp.	Payroll Withholdings - United Fund	Payroll Withholdings - Party Fund	Payroll Withholdings - Insurance	Summer Reading	Crane Fund	ISL Covid Care Act Grant	PLAC
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ -	\$ 869	\$ 10,000	\$ -	\$ -
Receipts:								
Taxes	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-
Other receipts	19,461	1,002	782	1,475	5,500	-	-	65
Total receipts	19,461	1,002	782	1,475	5,500	-	-	65
Disbursements:								
Personal services	-	-	-	-	1,775	-	-	-
Supplies	-	-	-	-	3,210	-	-	-
Other services and charges	-	-	-	-	695	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	688	-	-	-
Other disbursements	19,461	1,002	782	1,475	-	-	-	65
Total disbursements	19,461	1,002	782	1,475	6,368	-	-	65
Excess (deficiency) of receipts over disbursements	-	-	-	-	(868)	-	-	-
Cash and investments - ending	\$ -	\$ -	\$ -	\$ -	\$ 1	\$ 10,000	\$ -	\$ -

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

	ISL Covid Care Act	Gift	Memorial	Emmert	State Technology Grant	Wyatt	Bussell	Totals
Cash and investments - beginning	\$ -	\$ 361,756	\$ 6,330	\$ 5,352	\$ 483	\$ 18,270	\$ 26,784	\$ 2,231,724
Receipts:								
Taxes	-	-	-	-	-	-	-	479,890
Intergovernmental receipts	-	-	-	-	-	-	-	252,711
Charges for services	-	-	-	-	-	-	-	4,157
Fines and forfeits	-	-	-	-	-	-	-	7,271
Other receipts	2,000	3,720	862	2,203	4,171	8,500	5,141	771,665
Total receipts	2,000	3,720	862	2,203	4,171	8,500	5,141	1,515,694
Disbursements:								
Personal services	-	-	-	-	-	-	692	584,197
Supplies	-	7,288	-	723	-	-	-	46,495
Other services and charges	-	229	-	-	4,654	-	-	159,524
Debt service - principal and interest	-	-	-	-	-	-	-	99,313
Capital outlay	2,000	4,103	733	1,283	-	1,338	1,269	135,110
Other disbursements	-	-	-	-	-	-	-	271,165
Total disbursements	2,000	11,620	733	2,006	4,654	1,338	1,961	1,295,804
Excess (deficiency) of receipts over disbursements	-	(7,900)	129	197	(483)	7,162	3,180	219,890
Cash and investments - ending	\$ -	\$ 353,856	\$ 6,459	\$ 5,549	\$ -	\$ 25,432	\$ 29,964	\$ 2,451,614

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OTHER INFORMATION

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GREENSBURG PUBLIC LIBRARY
 SCHEDULE OF PAYABLES AND RECEIVABLES
 December 31, 2021

Government or Enterprise	Accounts Payable	Accounts Receivable
Governmental activities	\$ <u>6,741</u>	\$ <u>-</u>

GREENSBURG PUBLIC LIBRARY
 SCHEDULE OF LEASES AND DEBT
 December 31, 2021

Description of Debt		Ending	Principal and
Type	Purpose	Principal	Interest Due
		Balance	Within One
			Year
Governmental activities:			
General obligation bonds	Building Bond	\$ 100,000	\$ 100,000
Totals		<u>\$ 100,000</u>	<u>\$ 100,000</u>

GREENSBURG PUBLIC LIBRARY
 SCHEDULE OF CAPITAL ASSETS
 December 31, 2021

Capital assets are reported at actual or estimated historical cost based on appraisals or deflated current replacement cost. Contributed or donated assets are reported at estimated fair value at the time received.

	Ending Balance
Governmental activities:	
Land	\$ 89,762
Infrastructure	85,006
Buildings	2,354,215
Machinery, equipment, and vehicles	786,449
Books and other	<u>1,775,802</u>
Total governmental activities	<u>5,091,234</u>
Total capital assets	<u>\$ 5,091,234</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/>.