

PARTS 11, 13 & 14

- **The Operating Fund Report and the Capital Fund Report are to be used by public and association libraries in reporting fiscal matters for the Fiscal Year reported in Part 1.**
- **Report whole dollar amounts, rounded to the nearest whole dollar.**
- **This report reflects only money actually received and disbursed by the library under direction of its Board of Trustees, except as noted in Employee Benefits.**
- **Report amounts actually received and/or disbursed during the fiscal reporting year; do not include accruals for anticipated income and/or disbursements.**
- **The value of endowments, investment accounts or existing assets SHOULD NOT appear on the Financial Report; report only income from investment deposited into the Operating Fund.**
- **Do not estimate receipts and/or expenditures for any item furnished free, such as rent, utilities or volunteer help.**
- **Grand Total Receipts must equal Grand Total Disbursements in both the Operating Fund and the Capital Fund.**