

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

FINANCIAL STATEMENTS EXAMINATION REPORT

OF

GREENWOOD PUBLIC LIBRARY

JOHNSON COUNTY, INDIANA

January 1, 2012 to December 31, 2016



FILED
08/16/2017

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SCHEDULE OF OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Director	Cheryl Dobbs	01-01-12 to 12-31-17
Treasurer	Shirley Vleck Carmen Madsen	01-01-12 to 12-31-13 01-01-14 to 12-31-17
President of the Board	Lori Feller	01-01-12 to 12-31-17



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INDEPENDENT ACCOUNTANT'S REPORT

TO: THE OFFICIALS OF THE GREENWOOD PUBLIC LIBRARY, JOHNSON COUNTY, INDIANA

We have examined the accompanying financial statements of the Greenwood Public Library (Library), for the period of January 1, 2012 to December 31, 2016. The Library's management is responsible for the fair presentation of these financial statements in accordance with the prescribed basis of accounting described in Note 1. Our responsibility is to express an opinion on the financial statements based on our examination.

Our examination was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants. Those standards require that we plan and perform the examination to obtain reasonable assurance about whether the financial statements are in accordance with the criteria, in all material respects. An examination involves performing procedures to obtain evidence about the financial statements. The nature, timing, and extent of the procedures selected depend on our judgement, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. We believe that the evidence we obtained is sufficient and appropriate to provide a reasonable basis for our opinion.


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

In our opinion, because of the matter described in the preceding paragraph, the financial statements for the period of January 1, 2012 to December 31, 2016 referred to above do not present, in conformity with accounting principles generally accepted in the United States of America, the financial position and results of operations of the Library.

INDEPENDENT ACCOUNTANT'S REPORT
(Continued)

In our opinion, the financial statements for the period of January 1, 2012 to December 31, 2016, referred to above present the financial position and results of operations of the Library based on the prescribed basis of accounting described in Note 1 to the financial statements, in all material respects.

Our examination was conducted for the purpose of forming an opinion on the Library's financial statements. The Combining Schedules of Receipts, Disbursements, and Cash and Investment Balances - Regulatory Basis, Schedule of Payables and Receivables, Schedule of Leases and Debt, and Schedule of Capital Assets, as listed in the Table of Contents, are presented for additional analysis and are not required parts of the financial statements. They have not been subjected to the examination procedures applied to the financial statements and, accordingly, we express no opinion on them.


Paul D. Joyce, CPA
State Examiner

June 22, 2017

FINANCIAL STATEMENTS AND ACCOMPANYING NOTES

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

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GREENWOOD PUBLIC LIBRARY
STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CASH AND INVESTMENT BALANCES -
REGULATORY BASIS
For the Years Ended December 31, 2012 and 2013

Fund	Cash and Investments			Cash and Investments			Cash and Investments
	01-01-12	Receipts	Disbursements	12-31-12	Receipts	Disbursements	
General Operating	\$ (194,862)	\$ 2,390,518	\$ 1,968,481	\$ 227,175	\$ 1,890,175	\$ 1,616,262	\$ 501,088
LIRF Savings	1,736	-	-	1,736	-	1,736	-
Flex	4,836	9,595	6,566	7,865	8,774	7,074	9,565
Plac Card	511	4,950	4,550	911	1,600	2,150	361
IEE Grant	-	1,943	1,445	498	-	354	144
Library Of American Grant	-	1,000	-	1,000	-	1,000	-
Friends	-	506	506	-	520	520	-
HSA	-	5,631	5,631	-	2,157	2,157	-
Dental	-	1,689	1,493	196	1,647	1,795	48
LIRF Appropriations 2010	1,004	-	-	1,004	-	1,004	-
LIRF	-	-	-	-	7,983	-	7,983
Evergreen Pass Through Fund	-	-	-	-	83	-	83
Growing Up Great	-	-	-	-	4,500	-	4,500
Indiana Youth Institute Grant	-	-	-	-	750	750	-
JCCF Teen Film Festival	-	-	-	-	2,000	-	2,000
Kids Summer Reading	-	-	-	-	4,140	3,784	356
Adult/Teen Summer Reading	-	-	-	-	2,700	2,422	278
Library Summer Reading	-	-	-	-	3,200	2,499	701
Carolyn Eddans Bequest	-	-	-	-	11,314	-	11,314
AFLAC	-	-	-	-	1,400	1,346	54
Vision	-	-	-	-	556	554	2
Lsta Grant	3,281	15,115	19,992	(1,596)	13,279	11,683	-
Transfer Fund	-	278,078	278,078	-	710,338	710,338	-
Gift Fund	8,434	84,328	50,023	42,739	31,295	61,538	12,496
Gift Video	17,009	1,154	18,163	-	-	-	-
Rainy Day Fund	51,571	75,000	-	126,571	-	-	126,571
Target Grant	1,315	2,000	1,508	1,807	-	1,070	737
Bond #2 Debt Service	164,947	625,723	629,960	160,710	669,416	681,151	148,975
Construction Fund	1,023	-	-	1,023	-	1,023	-
Withhold Perf	6,640	13,646	19,126	1,160	13,135	13,135	1,160
Federal Taxes Withheld	-	51,482	51,482	-	48,323	48,323	-
State Tax Withheld	-	22,147	22,147	-	21,764	21,764	-
Fica	-	26,953	26,953	-	39,754	39,754	-
County Tax Withheld	-	7,768	7,768	-	7,554	7,554	-
Section 125 (Employee's Wh)	12,711	4,018	4,516	12,213	8,018	9,502	10,729
Medicare	-	9,305	9,305	-	9,298	9,298	-
Totals	\$ 80,156	\$ 3,632,549	\$ 3,127,693	\$ 585,012	\$ 3,515,673	\$ 3,261,540	\$ 839,145

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

GREENWOOD PUBLIC LIBRARY
STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CASH AND INVESTMENT BALANCES -
REGULATORY BASIS
For the Years Ended December 31, 2014 and 2015

Fund	Cash and Investments			Cash and Investments			Cash and Investments
	01-01-14	Receipts	Disbursements	12-31-14	Receipts	Disbursements	
General Operating	\$ 501,088	\$ 1,622,021	\$ 1,468,076	\$ 655,033	\$ 1,681,542	\$ 1,481,965	\$ 854,610
Flex	9,565	8,038	8,756	8,847	7,702	7,000	9,549
Plac Card	361	2,150	2,350	161	1,364	1,060	465
IEE Grant	144	-	144	-	-	-	-
Friends	-	1,135	1,135	-	1,015	1,015	-
HSA	-	1,435	1,435	-	9,721	9,721	-
Dental	48	2,289	2,261	76	2,599	2,933	(258)
LIRF	7,983	7,000	-	14,983	13,367	7,000	21,350
Evergreen Pass Through Fund	83	596	579	100	434	491	43
Growing Up Great	4,500	-	4,500	-	-	-	-
JCCF Teen Film Festival	2,000	-	2,000	-	-	-	-
Kids Summer Reading	356	-	356	-	-	-	-
Adult/Teen Summer Reading	278	-	278	-	-	-	-
Library Summer Reading	701	-	701	-	-	-	-
Carolyn Eddans Bequest	11,314	-	11,314	-	-	-	-
AFLAC	54	1,255	1,346	(37)	1,008	998	(27)
Vision	2	664	679	(13)	702	787	(98)
Project Foodie	-	2,500	2,500	-	-	-	-
G.O. Bond 2014	-	-	-	-	207,413	174,490	32,923
2015 Greenwood RDC Collaborative Projects	-	-	-	-	310,000	310,000	-
United Way	-	-	-	-	315	315	-
Excess Levy Fund	-	-	-	-	181	-	181
Lsta Grant	-	1,600	1,600	-	-	-	-
Transfer Fund	-	8,038	8,038	-	7,702	7,702	-
Gift Fund	12,496	231,683	195,579	48,600	290,676	107,294	231,982
Rainy Day Fund	126,571	143,829	8,829	261,571	135,000	24,115	372,456
Target Grant	737	17	754	-	-	-	-
Bond #2 Debt Service	148,975	673,736	648,552	174,159	441,625	411,753	204,031
Construction Fund	-	994,250	101,902	892,348	-	858,822	33,526
Withhold Perf	1,160	14,309	14,308	1,161	15,527	15,527	1,161
Federal Taxes Withheld	-	48,883	48,883	-	49,342	49,342	-
State Tax Withheld	-	22,273	22,273	-	22,245	22,245	-
Fica	-	40,890	40,890	-	41,890	41,890	-
County Tax Withheld	-	7,566	7,566	-	7,713	7,713	-
Section 125 (Employee's Wh)	10,729	16,218	16,275	10,672	14,505	11,951	13,226
Medicare	-	9,563	9,563	-	9,797	9,797	-
Totals	\$ 839,145	\$ 3,861,938	\$ 2,633,422	\$ 2,067,661	\$ 3,273,385	\$ 3,565,926	\$ 1,775,120

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

GREENWOOD PUBLIC LIBRARY
STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CASH AND INVESTMENT BALANCES -
REGULATORY BASIS
For the Year Ended December 31, 2016

Fund	Cash and Investments 01-01-16	Receipts	Disbursements	Cash and Investments 12-31-16
General Operating	\$ 854,610	\$ 1,696,177	\$ 1,736,190	\$ 814,597
Flex	9,549	9,646	9,161	10,034
Plac Card	465	1,690	1,755	400
Friends	-	1,554	1,554	-
HSA	-	11,683	11,683	-
Dental	(258)	3,058	2,936	(136)
LIRF	21,350	12,000	12,000	21,350
Evergreen Pass Through Fund	43	694	540	197
AFLAC	(27)	1,937	1,863	47
Vision	(98)	797	712	(13)
G.O. Bond 2014	32,923	181,467	171,950	42,440
United Way	-	140	140	-
Excess Levy Fund	181	-	-	181
Transfer Fund	-	9,646	9,646	-
Gift Fund	231,982	71,043	263,465	39,560
Rainy Day Fund	372,456	422,914	25,000	770,370
Bond #2 Debt Service	204,031	414,853	390,090	228,794
Construction Fund	33,526	-	33,526	-
Withhold Perf	1,161	17,637	17,637	1,161
Federal Taxes Withheld	-	52,870	52,870	-
State Tax Withheld	-	22,705	22,705	-
Fica	-	42,829	42,829	-
County Tax Withheld	-	7,865	7,865	-
Section 125 (Employee's Wh)	13,226	18,852	18,456	13,622
Medicare	-	10,017	10,017	-
Totals	<u>\$ 1,775,120</u>	<u>\$ 3,012,074</u>	<u>\$ 2,844,590</u>	<u>\$ 1,942,604</u>

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

GREENWOOD 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 an appointed governing board and provides culture services.

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

B. Basis of Accounting

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

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

C. Cash and Investments

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

D. Receipts

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

Taxes. Amounts received from one or more of the following: property tax, certified shares (local option tax), property tax replacement credit (local option tax), county option income tax, wheel tax, 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

GREENWOOD PUBLIC LIBRARY
NOTES TO FINANCIAL STATEMENTS
(Continued)

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.

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.

GREENWOOD 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 February 15. These rates were based upon the preceding year's March 1 (lien date) assessed valuations adjusted for various tax credits. Taxable property is assessed at 100 percent of the true tax value (determined in accordance with rules and regulations adopted by the Indiana Department of Local Government Finance). Taxes may be paid in two equal installments which normally become delinquent if not paid by May 10 and November 10, respectively.

Note 4. Deposits and Investments

Deposits, made in accordance with state statute (IC 5-13), with financial institutions in the State of Indiana, at year end, should be entirely insured by the Federal Depository Insurance Corporation or by the Indiana Public Deposit Insurance Fund. This includes any deposit accounts issued or offered by a qualifying financial institution.

State statutes authorize the Library to invest in securities including, but not limited to, the following: federal government securities, repurchase agreements, and certain money market mutual funds. Certain other statutory restrictions apply to all investments made by local governmental units.

GREENWOOD 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. Pension Plan

Public Employees' Retirement Fund

Plan Description

The Indiana Public Employees' Retirement Fund (PERF) is a defined benefit pension plan. PERF is a cost-sharing multiple-employer public employee retirement system, which provides retirement benefits to plan members and beneficiaries. All full-time employees are eligible to participate in this defined benefit plan. State statutes (IC 5-10.2 and 5-10.3) govern, through the Indiana Public Retirement System (INPRS) Board, most requirements of the system, and give the Library authority to contribute to the plan. The PERF retirement benefit consists of the pension provided by employer contributions plus an annuity provided by the member's annuity savings account. The annuity savings account consists of members' contributions, set by state statute at 3 percent of compensation, plus the interest credited to the member's account. The employer may elect to make the contributions on behalf of the member.

INPRS administers the plan and issues a publicly available financial report that includes financial statements and required supplementary information for the plan as a whole and for its participants. That report may be obtained by contacting:

Indiana Public Retirement System
One North Capitol, Suite 001
Indianapolis, IN 46204
Ph. (888) 526-1687

Note 7. Cash Balance Deficits

The financial statements reflect deficits in a few withholding funds at year end. These deficits represent timing differences with payroll withholding from the employee and the due date of the insurance payment. The Lsta Grant fund was also negative in 2012 when a reimbursement payment from the Indiana State Library was delayed beyond December 31, 2012.

GREENWOOD PUBLIC LIBRARY
NOTES TO FINANCIAL STATEMENTS
(Continued)

Note 8. Combined Funds

Funds related to LIRF Savings and LIRF Appropriations 2010 were reported individually in the current financial statements, but were combined into one fund for the prior financial statements. In 2013, the LIRF Savings and the LIRF Appropriations 2010 funds were closed and the balance of \$2,740 was transferred into the LIRF fund. This was accomplished by a resolution from the Board of Trustees (Resolution 2013-2 approved January 8, 2013). Thereafter, only one LIRF fund remains in effect currently.

OTHER INFORMATION - UNEXAMINED

The Library's Annual Financial Report information for years 2011 and later can be found on the Gateway website: <https://gateway.ifionline.org/>.

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

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

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

	General Operating	LIRF Savings	Flex	Plac Card	IEE Grant	Library Of American Grant	Friends	HSA	Dental	LIRF Appropriations 2010
Cash and investments - beginning	\$ (194,862)	\$ 1,736	\$ 4,836	\$ 511	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,004
Receipts:										
Taxes	920,478	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	631,702	-	-	-	-	-	-	-	-	-
Charges for services	57,766	-	-	4,950	-	-	-	-	-	-
Other receipts	780,572	-	9,595	-	1,943	1,000	506	5,631	1,689	-
Total receipts	2,390,518	-	9,595	4,950	1,943	1,000	506	5,631	1,689	-
Disbursements:										
Personal services	686,652	-	6,566	-	-	-	-	-	-	-
Supplies	16,943	-	-	-	-	-	-	-	-	-
Other services and charges	323,902	-	-	-	-	-	-	-	-	-
Debt service - principal and interest	496,154	-	-	-	-	-	-	-	-	-
Capital outlay	32,531	-	-	-	1,445	-	-	-	-	-
Other disbursements	412,299	-	-	4,550	-	-	506	5,631	1,493	-
Total disbursements	1,968,481	-	6,566	4,550	1,445	-	506	5,631	1,493	-
Excess (deficiency) of receipts over disbursements	422,037	-	3,029	400	498	1,000	-	-	196	-
Cash and investments - ending	\$ 227,175	\$ 1,736	\$ 7,865	\$ 911	\$ 498	\$ 1,000	\$ -	\$ -	\$ 196	\$ 1,004

GREENWOOD PUBLIC LIBRARY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2012
 (Continued)

	LIRF	Evergreen Pass Through Fund	Growing Up Great	Indiana Youth Institute Grant	JCCF Teen Film Festival	Kids Summer Reading	Adult/Teen Summer Reading	Library Summer Reading	Carolyn Eddans Bequest
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Receipts:									
Taxes	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-	-
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	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

GREENWOOD PUBLIC LIBRARY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2012
 (Continued)

	AFLAC	Vision	Lsta Grant	Transfer Fund	Gift Fund	Gift Video	Rainy Day Fund	Target Grant	Bond #2 Debt Service
Cash and investments - beginning	\$ -	\$ -	\$ 3,281	\$ -	\$ 8,434	\$ 17,009	\$ 51,571	\$ 1,315	\$ 164,947
Receipts:									
Taxes	-	-	-	-	-	-	-	-	378,752
Intergovernmental receipts	-	-	-	-	-	-	-	-	1,867
Charges for services	-	-	-	-	-	1,154	-	-	-
Other receipts	-	-	15,115	278,078	84,328	-	75,000	2,000	245,104
Total receipts	-	-	15,115	278,078	84,328	1,154	75,000	2,000	625,723
Disbursements:									
Personal services	-	-	-	9,595	-	-	-	-	-
Supplies	-	-	18,294	-	-	-	-	-	-
Other services and charges	-	-	1,698	-	11,776	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-	-	629,960
Capital outlay	-	-	-	-	38,247	-	-	1,508	-
Other disbursements	-	-	-	268,483	-	18,163	-	-	-
Total disbursements	-	-	19,992	278,078	50,023	18,163	-	1,508	629,960
Excess (deficiency) of receipts over disbursements	-	-	(4,877)	-	34,305	(17,009)	75,000	492	(4,237)
Cash and investments - ending	\$ -	\$ -	\$ (1,596)	\$ -	\$ 42,739	\$ -	\$ 126,571	\$ 1,807	\$ 160,710

GREENWOOD PUBLIC LIBRARY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2012
 (Continued)

	Construction Fund	Withhold Perf	Federal Taxes Withheld	State Tax Withheld	Fica	County Tax Withheld	Section 125 (Employee's Wh)	Medicare	Totals
Cash and investments - beginning	\$ 1,023	\$ 6,640	\$ -	\$ -	\$ -	\$ -	\$ 12,711	\$ -	\$ 80,156
Receipts:									
Taxes	-	-	-	-	-	-	-	-	1,299,230
Intergovernmental receipts	-	-	-	-	-	-	-	-	633,569
Charges for services	-	-	-	-	-	-	-	-	63,870
Other receipts	-	13,646	51,482	22,147	26,953	7,768	4,018	9,305	1,635,880
Total receipts	-	13,646	51,482	22,147	26,953	7,768	4,018	9,305	3,632,549
Disbursements:									
Personal services	-	19,126	-	-	-	-	4,516	-	726,455
Supplies	-	-	-	-	-	-	-	-	35,237
Other services and charges	-	-	-	-	-	-	-	-	337,376
Debt service - principal and interest	-	-	-	-	-	-	-	-	1,126,114
Capital outlay	-	-	-	-	-	-	-	-	73,731
Other disbursements	-	-	51,482	22,147	26,953	7,768	-	9,305	828,780
Total disbursements	-	19,126	51,482	22,147	26,953	7,768	4,516	9,305	3,127,693
Excess (deficiency) of receipts over disbursements	-	(5,480)	-	-	-	-	(498)	-	504,856
Cash and investments - ending	\$ 1,023	\$ 1,160	\$ -	\$ -	\$ -	\$ -	\$ 12,213	\$ -	\$ 585,012

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

	General Operating	LIRF Savings	Flex	Plac Card	IEE Grant	Library Of American Grant	Friends	HSA	Dental	LIRF Appropriations 2010
Cash and investments - beginning	\$ 227,175	\$ 1,736	\$ 7,865	\$ 911	\$ 498	\$ 1,000	\$ -	\$ -	\$ 196	\$ 1,004
Receipts:										
Taxes	823,219	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	718,683	-	-	-	-	-	-	-	-	-
Charges for services	55,032	-	-	1,600	-	-	-	-	-	-
Other receipts	293,241	-	8,774	-	-	-	520	2,157	1,647	-
Total receipts	<u>1,890,175</u>	<u>-</u>	<u>8,774</u>	<u>1,600</u>	<u>-</u>	<u>-</u>	<u>520</u>	<u>2,157</u>	<u>1,647</u>	<u>-</u>
Disbursements:										
Personal services	678,143	-	-	-	-	-	-	-	-	-
Supplies	35,127	-	-	-	354	-	-	-	-	-
Other services and charges	354,459	-	-	-	-	-	-	-	-	-
Debt service - principal and interest	282,018	-	-	-	-	-	-	-	-	-
Capital outlay	169,197	-	-	-	-	1,000	-	-	-	-
Other disbursements	97,318	1,736	7,074	2,150	-	-	520	2,157	1,795	1,004
Total disbursements	<u>1,616,262</u>	<u>1,736</u>	<u>7,074</u>	<u>2,150</u>	<u>354</u>	<u>1,000</u>	<u>520</u>	<u>2,157</u>	<u>1,795</u>	<u>1,004</u>
Excess (deficiency) of receipts over disbursements	<u>273,913</u>	<u>(1,736)</u>	<u>1,700</u>	<u>(550)</u>	<u>(354)</u>	<u>(1,000)</u>	<u>-</u>	<u>-</u>	<u>(148)</u>	<u>(1,004)</u>
Cash and investments - ending	<u>\$ 501,088</u>	<u>\$ -</u>	<u>\$ 9,565</u>	<u>\$ 361</u>	<u>\$ 144</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 48</u>	<u>\$ -</u>

GREENWOOD PUBLIC LIBRARY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2013
 (Continued)

	LIRF	Evergreen Pass Through Fund	Growing Up Great	Indiana Youth Institute Grant	JCCF Teen Film Festival	Kids Summer Reading	Adult/Teen Summer Reading	Library Summer Reading	Carolyn Eddans Bequest
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Receipts:									
Taxes	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-	-
Charges for services	-	83	-	-	-	-	-	-	-
Other receipts	7,983	-	4,500	750	2,000	4,140	2,700	3,200	11,314
Total receipts	7,983	83	4,500	750	2,000	4,140	2,700	3,200	11,314
Disbursements:									
Personal services	-	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	3,784	2,422	2,499	-
Other services and charges	-	-	-	750	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-	-	-	-
Total disbursements	-	-	-	750	-	3,784	2,422	2,499	-
Excess (deficiency) of receipts over disbursements	7,983	83	4,500	-	2,000	356	278	701	11,314
Cash and investments - ending	\$ 7,983	\$ 83	\$ 4,500	\$ -	\$ 2,000	\$ 356	\$ 278	\$ 701	\$ 11,314

GREENWOOD PUBLIC LIBRARY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2013
 (Continued)

	AFLAC	Vision	Lsta Grant	Transfer Fund	Gift Fund	Gift Video	Rainy Day Fund	Target Grant	Bond #2 Debt Service
Cash and investments - beginning	\$ -	\$ -	\$ (1,596)	\$ -	\$ 42,739	\$ -	\$ 126,571	\$ 1,807	\$ 160,710
Receipts:									
Taxes	-	-	-	-	-	-	-	-	336,536
Intergovernmental receipts	-	-	8,400	-	-	-	-	-	36,586
Charges for services	-	-	-	-	-	-	-	-	-
Other receipts	1,400	556	4,879	710,338	31,295	-	-	-	296,294
Total receipts	1,400	556	13,279	710,338	31,295	-	-	-	669,416
Disbursements:									
Personal services	-	-	-	-	-	-	-	-	-
Supplies	-	-	4,087	-	11,084	-	-	1,070	-
Other services and charges	-	-	396	-	40,718	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-	-	681,151
Capital outlay	-	-	7,200	-	9,736	-	-	-	-
Other disbursements	1,346	554	-	710,338	-	-	-	-	-
Total disbursements	1,346	554	11,683	710,338	61,538	-	-	1,070	681,151
Excess (deficiency) of receipts over disbursements	54	2	1,596	-	(30,243)	-	-	(1,070)	(11,735)
Cash and investments - ending	\$ 54	\$ 2	\$ -	\$ -	\$ 12,496	\$ -	\$ 126,571	\$ 737	\$ 148,975

GREENWOOD PUBLIC LIBRARY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2013
 (Continued)

	Construction Fund	Withhold Perf	Federal Taxes Withheld	State Tax Withheld	Fica	County Tax Withheld	Section 125 (Employee's Wh)	Medicare	Totals
Cash and investments - beginning	\$ 1,023	\$ 1,160	\$ -	\$ -	\$ -	\$ -	\$ 12,213	\$ -	\$ 585,012
Receipts:									
Taxes	-	-	-	-	-	-	-	-	1,159,755
Intergovernmental receipts	-	-	-	-	-	-	-	-	763,669
Charges for services	-	-	-	-	-	-	-	-	56,715
Other receipts	-	13,135	48,323	21,764	39,754	7,554	8,018	9,298	1,535,534
Total receipts	-	13,135	48,323	21,764	39,754	7,554	8,018	9,298	3,515,673
Disbursements:									
Personal services	-	-	-	-	-	-	-	-	678,143
Supplies	-	-	-	-	-	-	-	-	60,427
Other services and charges	1,023	-	-	-	-	-	-	-	397,346
Debt service - principal and interest	-	-	-	-	-	-	-	-	963,169
Capital outlay	-	-	-	-	-	-	-	-	187,133
Other disbursements	-	13,135	48,323	21,764	39,754	7,554	9,502	9,298	975,322
Total disbursements	1,023	13,135	48,323	21,764	39,754	7,554	9,502	9,298	3,261,540
Excess (deficiency) of receipts over disbursements	(1,023)	-	-	-	-	-	(1,484)	-	254,133
Cash and investments - ending	\$ -	\$ 1,160	\$ -	\$ -	\$ -	\$ -	\$ 10,729	\$ -	\$ 839,145

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

	General Operating	Flex	Plac Card	IEE Grant	Friends	HSA	Dental	LIRF	Evergreen Pass Through Fund	Growing Up Great
Cash and investments - beginning	\$ 501,088	\$ 9,565	\$ 361	\$ 144	\$ -	\$ -	\$ 48	\$ 7,983	\$ 83	\$ 4,500
Receipts:										
Taxes	793,260	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	761,989	-	-	-	-	-	-	-	-	-
Charges for services	48,772	-	2,150	-	-	-	-	-	596	-
Other receipts	18,000	8,038	-	-	1,135	1,435	2,289	7,000	-	-
Total receipts	1,622,021	8,038	2,150	-	1,135	1,435	2,289	7,000	596	-
Disbursements:										
Personal services	749,522	-	-	-	-	-	-	-	-	-
Supplies	25,981	-	-	107	-	-	-	-	-	-
Other services and charges	318,246	-	-	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-	-	-	-
Capital outlay	154,033	-	-	-	-	-	-	-	-	3,338
Other disbursements	220,294	8,756	2,350	37	1,135	1,435	2,261	-	579	1,162
Total disbursements	1,468,076	8,756	2,350	144	1,135	1,435	2,261	-	579	4,500
Excess (deficiency) of receipts over disbursements	153,945	(718)	(200)	(144)	-	-	28	7,000	17	(4,500)
Cash and investments - ending	\$ 655,033	\$ 8,847	\$ 161	\$ -	\$ -	\$ -	\$ 76	\$ 14,983	\$ 100	\$ -

GREENWOOD PUBLIC LIBRARY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2014
 (Continued)

	JCCF Teen Film Festival	Kids Summer Reading	Adult/Teen Summer Reading	Library Summer Reading	Carolyn Eddans Bequest	AFLAC	Vision	Project Foodie	G.O. Bond 2014
Cash and investments - beginning	\$ 2,000	\$ 356	\$ 278	\$ 701	\$ 11,314	\$ 54	\$ 2	\$ -	\$ -
Receipts:									
Taxes	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	1,255	664	2,500	-
Total receipts	-	-	-	-	-	1,255	664	2,500	-
Disbursements:									
Personal services	-	-	-	-	-	-	-	-	-
Supplies	-	356	278	701	-	-	-	317	-
Other services and charges	-	-	-	-	8,814	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-	-
Other disbursements	2,000	-	-	-	2,500	1,346	679	2,183	-
Total disbursements	2,000	356	278	701	11,314	1,346	679	2,500	-
Excess (deficiency) of receipts over disbursements	(2,000)	(356)	(278)	(701)	(11,314)	(91)	(15)	-	-
Cash and investments - ending	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (37)	\$ (13)	\$ -	\$ -

GREENWOOD PUBLIC LIBRARY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2014
 (Continued)

	2015 Greenwood RDC Collaborative Projects	United Way	Excess Levy Fund	Lsta Grant	Transfer Fund	Gift Fund	Rainy Day Fund	Target Grant	Bond #2 Debt Service
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 12,496	\$ 126,571	\$ 737	\$ 148,975
Receipts:									
Taxes	-	-	-	-	-	-	-	-	415,604
Intergovernmental receipts	-	-	-	1,600	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	8,038	231,683	143,829	17	258,132
Total receipts	-	-	-	1,600	8,038	231,683	143,829	17	673,736
Disbursements:									
Personal services	-	-	-	-	8,038	946	-	-	-
Supplies	-	-	-	-	-	21,359	-	703	-
Other services and charges	-	-	-	1,600	-	65,688	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-	-	630,552
Capital outlay	-	-	-	-	-	107,586	8,829	-	-
Other disbursements	-	-	-	-	-	-	-	51	18,000
Total disbursements	-	-	-	1,600	8,038	195,579	8,829	754	648,552
Excess (deficiency) of receipts over disbursements	-	-	-	-	-	36,104	135,000	(737)	25,184
Cash and investments - ending	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 48,600	\$ 261,571	\$ -	\$ 174,159

GREENWOOD PUBLIC LIBRARY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2014
 (Continued)

	Construction Fund	Withhold Perf	Federal Taxes Withheld	State Tax Withheld	Fica	County Tax Withheld	Section 125 (Employee's Wh)	Medicare	Totals
Cash and investments - beginning	\$ -	\$ 1,160	\$ -	\$ -	\$ -	\$ -	\$ 10,729	\$ -	\$ 839,145
Receipts:									
Taxes	994,250	-	-	-	-	-	-	-	2,203,114
Intergovernmental receipts	-	-	-	-	-	-	-	-	763,589
Charges for services	-	-	-	-	-	-	-	-	51,518
Other receipts	-	14,309	48,883	22,273	40,890	7,566	16,218	9,563	843,717
Total receipts	<u>994,250</u>	<u>14,309</u>	<u>48,883</u>	<u>22,273</u>	<u>40,890</u>	<u>7,566</u>	<u>16,218</u>	<u>9,563</u>	<u>3,861,938</u>
Disbursements:									
Personal services	-	-	-	-	-	-	-	-	758,506
Supplies	-	-	-	-	-	-	-	-	49,802
Other services and charges	42,841	-	-	-	-	-	-	-	437,189
Debt service - principal and interest	-	-	-	-	-	-	-	-	630,552
Capital outlay	-	-	-	-	-	-	-	-	273,786
Other disbursements	59,061	14,308	48,883	22,273	40,890	7,566	16,275	9,563	483,587
Total disbursements	<u>101,902</u>	<u>14,308</u>	<u>48,883</u>	<u>22,273</u>	<u>40,890</u>	<u>7,566</u>	<u>16,275</u>	<u>9,563</u>	<u>2,633,422</u>
Excess (deficiency) of receipts over disbursements	<u>892,348</u>	<u>1</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(57)</u>	<u>-</u>	<u>1,228,516</u>
Cash and investments - ending	<u>\$ 892,348</u>	<u>\$ 1,161</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 10,672</u>	<u>\$ -</u>	<u>\$ 2,067,661</u>

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

	General Operating	Flex	Plac Card	IEE Grant	Friends	HSA	Dental	LIRF	Evergreen Pass Through Fund	Growing Up Great
Cash and investments - beginning	\$ 655,033	\$ 8,847	\$ 161	\$ -	\$ -	\$ -	\$ 76	\$ 14,983	\$ 100	\$ -
Receipts:										
Taxes	816,834	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	799,530	-	-	-	-	-	-	-	-	-
Charges for services	43,178	-	-	-	-	-	-	-	434	-
Fines and forfeits	-	-	1,364	-	-	-	-	-	-	-
Other receipts	22,000	7,702	-	-	1,015	9,721	2,599	13,367	-	-
Total receipts	1,681,542	7,702	1,364	-	1,015	9,721	2,599	13,367	434	-
Disbursements:										
Personal services	845,720	-	-	-	-	-	2,933	-	-	-
Supplies	24,508	-	-	-	-	-	-	-	-	-
Other services and charges	285,988	-	-	-	-	-	-	7,000	-	-
Debt service - principal and interest	-	-	-	-	-	-	-	-	-	-
Capital outlay	155,382	-	-	-	-	-	-	-	-	-
Other disbursements	170,367	7,000	1,060	-	1,015	9,721	-	-	491	-
Total disbursements	1,481,965	7,000	1,060	-	1,015	9,721	2,933	7,000	491	-
Excess (deficiency) of receipts over disbursements	199,577	702	304	-	-	-	(334)	6,367	(57)	-
Cash and investments - ending	\$ 854,610	\$ 9,549	\$ 465	\$ -	\$ -	\$ -	\$ (256)	\$ 21,350	\$ 43	\$ -

GREENWOOD PUBLIC LIBRARY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2015
 (Continued)

	JCCF Teen Film Festival	Kids Summer Reading	Adult/Teen Summer Reading	Library Summer Reading	Carolyn Eddans Bequest	AFLAC	Vision	Project Foodie	G.O. Bond 2014
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ -	\$ -	(37)	(13)	-	-
Receipts:									
Taxes	-	-	-	-	-	-	-	-	188,246
Intergovernmental receipts	-	-	-	-	-	-	-	-	19,167
Charges for services	-	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	1,008	702	-	-
Total receipts	-	-	-	-	-	1,008	702	-	207,413
Disbursements:									
Personal services	-	-	-	-	-	998	787	-	-
Supplies	-	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-	-	174,490
Capital outlay	-	-	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-	-	-	-
Total disbursements	-	-	-	-	-	998	787	-	174,490
Excess (deficiency) of receipts over disbursements	-	-	-	-	-	10	(85)	-	32,923
Cash and investments - ending	\$ -	\$ -	\$ -	\$ -	\$ -	(27)	(98)	-	32,923

GREENWOOD PUBLIC LIBRARY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2015
 (Continued)

	2015 Greenwood RDC Collaborative Projects	United Way	Excess Levy Fund	Lsta Grant	Transfer Fund	Gift Fund	Rainy Day Fund	Target Grant	Bond #2 Debt Service
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 48,600	\$ 261,571	\$ -	\$ 174,159
Receipts:									
Taxes	-	-	181	-	-	-	-	-	380,845
Intergovernmental receipts	-	-	-	-	-	-	-	-	38,780
Charges for services	-	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-	-
Other receipts	310,000	315	-	-	7,702	290,676	135,000	-	22,000
Total receipts	310,000	315	181	-	7,702	290,676	135,000	-	441,625
Disbursements:									
Personal services	-	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	40,596	-	-	-
Other services and charges	-	-	-	-	-	55,981	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-	-	389,753
Capital outlay	310,000	-	-	-	-	10,717	24,115	-	-
Other disbursements	-	315	-	-	7,702	-	-	-	22,000
Total disbursements	310,000	315	-	-	7,702	107,294	24,115	-	411,753
Excess (deficiency) of receipts over disbursements	-	-	181	-	-	183,382	110,885	-	29,872
Cash and investments - ending	\$ -	\$ -	\$ 181	\$ -	\$ -	\$ 231,982	\$ 372,456	\$ -	\$ 204,031

GREENWOOD PUBLIC LIBRARY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2015
 (Continued)

	Construction Fund	Withhold Perf	Federal Taxes Withheld	State Tax Withheld	Fica	County Tax Withheld	Section 125 (Employee's Wh)	Medicare	Totals
Cash and investments - beginning	\$ 892,348	\$ 1,161	\$ -	\$ -	\$ -	\$ -	\$ 10,672	\$ -	\$ 2,067,661
Receipts:									
Taxes	-	-	-	-	-	-	-	-	1,386,106
Intergovernmental receipts	-	-	-	-	-	-	-	-	857,477
Charges for services	-	-	-	-	-	-	-	-	43,612
Fines and forfeits	-	-	-	-	-	-	-	-	1,364
Other receipts	-	15,527	49,342	22,245	41,890	7,713	14,505	9,797	984,826
Total receipts	-	15,527	49,342	22,245	41,890	7,713	14,505	9,797	3,273,385
Disbursements:									
Personal services	-	-	-	-	-	-	-	-	850,438
Supplies	-	-	-	-	-	-	-	-	65,104
Other services and charges	858,822	-	-	-	-	-	-	-	1,207,791
Debt service - principal and interest	-	-	-	-	-	-	-	-	564,243
Capital outlay	-	-	-	-	-	-	-	-	500,214
Other disbursements	-	15,527	49,342	22,245	41,890	7,713	11,951	9,797	378,136
Total disbursements	858,822	15,527	49,342	22,245	41,890	7,713	11,951	9,797	3,565,926
Excess (deficiency) of receipts over disbursements	(858,822)	-	-	-	-	-	2,554	-	(292,541)
Cash and investments - ending	\$ 33,526	\$ 1,161	\$ -	\$ -	\$ -	\$ -	\$ 13,226	\$ -	\$ 1,775,120

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

	General Operating	Flex	Plac Card	Friends	HSA	Dental	LIRF	Evergreen Pass Through Fund	AFLAC
Cash and investments - beginning	\$ 854,610	\$ 9,549	\$ 465	\$ -	\$ -	\$ (258)	\$ 21,350	\$ 43	\$ (27)
Receipts:									
Taxes	831,686	-	-	-	-	-	-	-	-
Intergovernmental receipts	829,016	-	-	-	-	-	-	-	-
Charges for services	35,475	-	1,690	-	-	-	-	-	-
Other receipts	-	9,646	-	1,554	11,683	3,058	12,000	694	1,937
Total receipts	<u>1,696,177</u>	<u>9,646</u>	<u>1,690</u>	<u>1,554</u>	<u>11,683</u>	<u>3,058</u>	<u>12,000</u>	<u>694</u>	<u>1,937</u>
Disbursements:									
Personal services	874,549	-	-	-	-	-	-	-	-
Supplies	30,338	-	-	-	-	-	-	-	-
Other services and charges	456,656	-	-	-	-	-	12,000	-	-
Debt service - principal and interest	-	-	-	-	-	-	-	-	-
Capital outlay	211,647	-	-	-	-	-	-	-	-
Other disbursements	163,000	9,161	1,755	1,554	11,683	2,936	-	540	1,863
Total disbursements	<u>1,736,190</u>	<u>9,161</u>	<u>1,755</u>	<u>1,554</u>	<u>11,683</u>	<u>2,936</u>	<u>12,000</u>	<u>540</u>	<u>1,863</u>
Excess (deficiency) of receipts over disbursements	<u>(40,013)</u>	<u>485</u>	<u>(65)</u>	<u>-</u>	<u>-</u>	<u>122</u>	<u>-</u>	<u>154</u>	<u>74</u>
Cash and investments - ending	<u>\$ 814,597</u>	<u>\$ 10,034</u>	<u>\$ 400</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ (136)</u>	<u>\$ 21,350</u>	<u>\$ 197</u>	<u>\$ 47</u>

GREENWOOD PUBLIC LIBRARY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2016
 (Continued)

	Vision	G.O. Bond 2014	United Way	Excess Levy Fund	Transfer Fund	Gift Fund	Rainy Day Fund	Bond #2 Debt Service	Construction Fund
Cash and investments - beginning	\$ (98)	\$ 32,923	\$ -	\$ 181	\$ -	\$ 231,982	\$ 372,456	\$ 204,031	\$ 33,526
Receipts:									
Taxes	-	164,912	-	-	-	-	-	376,965	-
Intergovernmental receipts	-	16,555	-	-	-	-	271,914	37,888	-
Charges for services	-	-	-	-	-	-	-	-	-
Other receipts	797	-	140	-	9,646	71,043	151,000	-	-
Total receipts	797	181,467	140	-	9,646	71,043	422,914	414,853	-
Disbursements:									
Personal services	-	-	-	-	-	1,576	-	-	-
Supplies	-	-	-	-	-	52,520	-	-	-
Other services and charges	-	750	-	-	-	140,711	25,000	-	-
Debt service - principal and interest	-	171,200	-	-	-	-	-	390,090	-
Capital outlay	-	-	-	-	-	68,658	-	-	33,526
Other disbursements	712	-	140	-	9,646	-	-	-	-
Total disbursements	712	171,950	140	-	9,646	263,465	25,000	390,090	33,526
Excess (deficiency) of receipts over disbursements	85	9,517	-	-	-	(192,422)	397,914	24,763	(33,526)
Cash and investments - ending	\$ (13)	\$ 42,440	\$ -	\$ 181	\$ -	\$ 39,560	\$ 770,370	\$ 228,794	\$ -

GREENWOOD PUBLIC LIBRARY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2016
 (Continued)

	Withhold Perf	Federal Taxes Withheld	State Tax Withheld	Fica	County Tax Withheld	Section 125 (Employee's Wh)	Medicare	Totals
Cash and investments - beginning	\$ 1,161	\$ -	\$ -	\$ -	\$ -	\$ 13,226	\$ -	\$ 1,775,120
Receipts:								
Taxes	-	-	-	-	-	-	-	1,373,563
Intergovernmental receipts	-	-	-	-	-	-	-	1,155,373
Charges for services	-	-	-	-	-	-	-	37,165
Other receipts	17,637	52,870	22,705	42,829	7,865	18,852	10,017	445,973
Total receipts	17,637	52,870	22,705	42,829	7,865	18,852	10,017	3,012,074
Disbursements:								
Personal services	-	-	-	-	-	-	-	876,125
Supplies	-	-	-	-	-	-	-	82,858
Other services and charges	-	-	-	-	-	-	-	635,117
Debt service - principal and interest	-	-	-	-	-	-	-	561,290
Capital outlay	-	-	-	-	-	-	-	313,831
Other disbursements	17,637	52,870	22,705	42,829	7,865	18,456	10,017	375,369
Total disbursements	17,637	52,870	22,705	42,829	7,865	18,456	10,017	2,844,590
Excess (deficiency) of receipts over disbursements	-	-	-	-	-	396	-	167,484
Cash and investments - ending	\$ 1,161	\$ -	\$ -	\$ -	\$ -	\$ 13,622	\$ -	\$ 1,942,604

GREENWOOD PUBLIC LIBRARY
SCHEDULE OF PAYABLES AND RECEIVABLES
December 31, 2016

<u>Government or Enterprise</u>	<u>Accounts Payable</u>	<u>Accounts Receivable</u>
Governmental activities	<u>\$ 99,473</u>	<u>\$ -</u>

GREENWOOD PUBLIC LIBRARY
 SCHEDULE OF LEASES AND DEBT
 December 31, 2016

Lessor	Purpose	Annual Lease Payment	Lease Beginning Date	Lease Ending Date
Governmental activities: Toshiba Business Solutions	Copier lease	\$ 19,000	2/21/2014	5/21/2019
Total of annual lease payments		<u>\$ 19,000</u>		

Type	Description of Debt Purpose	Ending Principal Balance	Principal and Interest Due Within One Year
Governmental activities: General obligation bonds	General Obligation Refunding and Improvement Bonds	\$ 1,615,000	\$ 390,135
General obligation bonds	General Obligation Bonds Series 2014	<u>680,000</u>	<u>173,960</u>
Total governmental activities		<u>2,295,000</u>	<u>564,095</u>
Totals		<u>\$ 2,295,000</u>	<u>\$ 564,095</u>

GREENWOOD PUBLIC LIBRARY
 SCHEDULE OF CAPITAL ASSETS
 December 31, 2016

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	\$ 46,085
Infrastructure	300,000
Buildings	11,406,041
Improvements other than buildings	375,000
Machinery, equipment, and vehicles	1,613,282
Books and other	3,500,000
Total governmental activities	17,240,408
Total capital assets	\$ 17,240,408