

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

FINANCIAL STATEMENTS EXAMINATION REPORT

OF

JACKSON COUNTY PUBLIC LIBRARY

JACKSON COUNTY, INDIANA

January 1, 2011 to December 31, 2016



**FILED**  
12/11/2017



## TABLE OF CONTENTS

<u>Description</u>	<u>Page</u>
Schedule of Officials .....	2
Independent Accountant's Report.....	3-4
Financial Statements and Accompanying Notes:	
Statements of Receipts, Disbursements, and Cash and Investment Balances - Regulatory Basis .....	7-9
Notes to Financial Statements.....	10-13
Other Information - Unexamined:	
Combining Schedules of Receipts, Disbursements, and Cash and Investment Balances - Regulatory Basis .....	16-33
Schedule of Leases and Debt .....	34
Schedule of Capital Assets.....	35
Other Reports.....	36

SCHEDULE OF OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Director	Julia Aker	01-01-11 to 12-31-17
Treasurer	Mary Reed	01-01-11 to 12-31-17
President of the Board of Trustees	Dan Thomas Sally Crouch Susan Haskett Josh Bartley	01-01-11 to 12-31-11 01-01-12 to 12-31-14 01-01-15 to 12-31-16 01-01-17 to 12-31-17



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INDEPENDENT ACCOUNTANT'S REPORT

TO: THE OFFICIALS OF THE JACKSON COUNTY PUBLIC LIBRARY, JACKSON COUNTY, INDIANA

We have examined the accompanying financial statements of the Jackson County Public Library (Library), for the period of January 1, 2011 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 judgment, 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, 2011 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, 2011 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 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

October 25, 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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JACKSON COUNTY PUBLIC LIBRARY  
STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CASH AND INVESTMENT BALANCES -  
REGULATORY BASIS  
For the Years Ended December 31, 2011 and 2012

Fund	Cash and Investments 01-01-11	Receipts	Disbursements	Cash and Investments 12-31-11	Receipts	Disbursements	Cash and Investments 12-31-12
Operating	\$ 563,348	\$ 1,688,096	\$ 1,764,889	\$ 486,555	\$ 1,869,575	\$ 1,789,871	\$ 566,259
Levy Excess	4,210	-	4,210	-	20,228	-	20,228
Library Improvement Reserve	143,170	335	-	143,505	277	20,839	122,943
Public Library Access Card	-	600	500	100	150	250	-
Pass Through	-	-	-	-	2,239	1,819	420
Garnishment	-	-	-	-	1,482	1,481	1
Gift	104,234	46,696	38,959	111,971	19,217	21,248	109,940
Building	6,068	214	-	6,282	513	-	6,795
State Technology Grant Fund	5,423	6,185	3,750	7,858	11,240	14,175	4,923
Rainy Day	125,296	293	-	125,589	256	-	125,845
Bond	161,675	369,783	409,368	122,090	99,181	221,271	-
Deferred Comp	-	7,930	7,930	-	7,050	7,050	-
Federal Tax	-	61,846	61,846	-	78,856	78,856	-
State Tax	-	29,647	29,647	-	30,134	30,134	-
County Tax	-	13,425	13,425	-	13,603	13,603	-
Section 125	-	33,742	33,742	-	31,610	31,610	-
United Way	-	6,617	6,617	-	6,260	6,260	-
Medicare	-	12,582	12,582	-	12,703	12,703	-
Flex Spending	-	17,620	17,620	-	16,982	16,982	-
AFLAC	-	6,994	6,994	-	6,093	6,093	-
FICA	-	36,536	36,536	-	36,795	36,795	-
Totals	<u>\$ 1,113,424</u>	<u>\$ 2,339,141</u>	<u>\$ 2,448,615</u>	<u>\$ 1,003,950</u>	<u>\$ 2,264,444</u>	<u>\$ 2,311,040</u>	<u>\$ 957,354</u>

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

JACKSON COUNTY PUBLIC LIBRARY  
STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CASH AND INVESTMENT BALANCES -  
REGULATORY BASIS  
For the Years Ended December 31, 2013 and 2014

Fund	Cash and Investments 01-01-13	Receipts	Disbursements	Cash and Investments 12-31-13	Receipts	Disbursements	Cash and Investments 12-31-14
Operating	\$ 566,259	\$ 1,747,687	\$ 1,794,535	\$ 519,411	\$ 1,807,517	\$ 1,745,322	\$ 581,606
Sales Tax Fund	-	109	-	109	38	109	38
Levy Excess	20,228	-	20,228	-	-	-	-
Library Improvement Reserve	122,943	123,143	122,953	123,133	12	-	123,145
Public Library Access Card	-	500	450	50	650	550	150
Pass Through	420	2,297	2,076	641	2,169	2,419	391
Garnishment	1	1,053	1,053	1	4,305	4,306	-
Depository Control Fund	-	226,026	226,026	-	680,954	680,954	-
Gift	109,940	15,476	23,573	101,843	31,721	32,181	101,383
Building	6,795	831	6,293	1,333	2,300	-	3,633
State Technology Fund Grant	4,923	4,363	4,923	4,363	-	4,307	56
Rainy Day	125,845	194	-	126,039	13	-	126,052
Deferred Comp	-	5,760	5,760	-	5,460	5,460	-
Federal Tax	-	76,178	76,178	-	75,656	75,656	-
State Tax	-	29,717	29,717	-	30,522	30,522	-
County Tax	-	13,533	13,533	-	13,806	13,806	-
Section 125	-	28,014	27,126	888	23,142	22,985	1,045
United Way	-	5,947	5,947	-	4,686	4,686	-
Medicare	-	12,617	12,617	-	12,800	12,800	-
Flex Spending	-	14,985	14,985	-	16,808	16,808	-
AFLAC	-	4,559	4,559	-	3,178	2,953	225
FICA	-	53,948	53,948	-	54,728	54,728	-
Totals	<u>\$ 957,354</u>	<u>\$ 2,366,937</u>	<u>\$ 2,446,480</u>	<u>\$ 877,811</u>	<u>\$ 2,770,465</u>	<u>\$ 2,710,552</u>	<u>\$ 937,724</u>

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

JACKSON COUNTY PUBLIC LIBRARY  
STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CASH AND INVESTMENT BALANCES -  
REGULATORY BASIS  
For the Years Ended December 31, 2015 and 2016

Fund	Cash and Investments 01-01-15	Receipts	Disbursements	Cash and Investments 12-31-15	Receipts	Disbursements	Cash and Investments 12-31-16
Operating	\$ 581,606	\$ 1,888,254	\$ 1,904,846	\$ 565,014	\$ 1,891,302	\$ 1,961,370	\$ 494,946
Sales Tax Fund	38	109	39	108	103	109	102
Library Improvement Reserve	123,145	-	-	123,145	10	-	123,155
Public Library Access Card	150	585	670	65	455	455	65
Pass Through	391	2,344	2,252	483	2,332	2,230	585
Garnishment	-	6,756	6,756	-	6,084	6,084	-
Depository Control Fund	-	725,071	725,071	-	736,561	736,561	-
Gift	101,383	19,479	51,977	68,885	18,825	19,105	68,605
Building	3,633	200	-	3,833	300	2,659	1,474
State Technology Fund Grant	56	8,303	4,155	4,204	-	4,204	-
Rainy Day	126,052	-	-	126,052	107,969	-	234,021
Deferred Comp	-	4,420	4,420	-	3,710	3,710	-
Federal Tax	-	94,750	94,750	-	92,482	92,482	-
State Tax	-	34,313	34,313	-	32,283	28,627	3,656
County Tax	-	15,512	15,512	-	15,167	13,438	1,729
Section 125	1,045	10,084	11,129	-	13,019	13,019	-
United Way	-	6,231	6,231	-	6,560	6,560	-
Medicare	-	14,316	14,316	-	14,023	14,023	-
Flex Spending	-	12,153	12,153	-	15,664	15,664	-
AFLAC	225	3,030	3,142	113	2,930	2,773	270
FICA	-	61,212	61,212	-	59,957	59,957	-
<b>Totals</b>	<b>\$ 937,724</b>	<b>\$ 2,907,122</b>	<b>\$ 2,952,944</b>	<b>\$ 891,902</b>	<b>\$ 3,019,736</b>	<b>\$ 2,983,030</b>	<b>\$ 928,608</b>

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

JACKSON COUNTY 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.

JACKSON COUNTY PUBLIC LIBRARY  
NOTES TO FINANCIAL STATEMENTS  
(Continued)

*Charges for services.* Amounts received for services including, but not limited to, the following: planning commission charges, building department charges, copies of public records, copy machines charges, accident report copies, gun permit applications, 911 telephone services, recycling fees, dog pound fees, emergency medical service fees, park rental fees, swimming pool receipts, cable TV receipts, ordinance violations, fines and fees, bond forfeitures, court costs, and court receipts.

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

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

*E. Disbursements*

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

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

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

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

*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.

JACKSON COUNTY PUBLIC LIBRARY  
NOTES TO FINANCIAL STATEMENTS  
(Continued)

*F. Interfund Transfers*

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

*G. Fund Accounting*

Separate funds are established, maintained, and reported by the Library. Each fund is used to account for amounts received from and used for specific sources and uses as determined by various regulations. Restrictions on some funds are set by statute while other funds are internally restricted by the Library. The amounts accounted for in a specific fund may only be available for use for certain, legally-restricted purposes. Additionally, some funds are used to account for assets held by the Library in a trustee capacity as an agent of individuals, private organizations, other funds, or other governmental units and, therefore, the funds cannot be used for any expenditures of the unit itself.

**Note 2. Budgets**

The operating budget is initially prepared and approved at the local level. The fiscal officer of the Library submits a proposed operating budget to the governing board for the following calendar year. The budget is advertised as required by law. Prior to adopting the budget, the governing board conducts public hearings and obtains taxpayer comments. Prior to November 1, the governing board approves the budget for the next year. The budget for funds for which property taxes are levied or highway use taxes are received is subject to final approval by the Indiana Department of Local Government Finance.

**Note 3. Property Taxes**

Property taxes levied are collected by the County Treasurer and are scheduled to be distributed to the Library in June and December; however, situations can arise which would delay the distributions. State statute (IC 6-1.1-17-16) requires the Indiana Department of Local Government Finance to establish property tax rates and levies by 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.

JACKSON COUNTY PUBLIC LIBRARY  
NOTES TO FINANCIAL STATEMENTS  
(Continued)

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

**Note 5. Risk Management**

The Library may be exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; job-related illnesses or injuries to employees; medical benefits to employees, retirees, and dependents; and natural disasters.

These risks can be mitigated through the purchase of insurance, establishment of a self-insurance fund, and/or participation in a risk pool. The purchase of insurance transfers the risk to an independent third-party. The establishment of a self-insurance fund allows the Library to set aside money for claim settlements. The self-insurance fund would be included in the financial statements. The purpose of participation in a risk pool is to provide a medium for the funding and administration of the risks.

**Note 6. 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

*Funding Policy and Annual Pension Cost*

The contribution requirements of the plan members for PERF are established by the Board of Trustees of INPRS.

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#### OTHER INFORMATION - UNEXAMINED

The Library's Annual Financial Reports information 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.

JACKSON COUNTY PUBLIC LIBRARY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2011

	Operating	Levy Excess	Library Improvement Reserve	Public Library Access Card	Pass Through	Garnishment	Gift	Building
Cash and investments - beginning	\$ 563,348	\$ 4,210	\$ 143,170	\$ -	\$ -	\$ -	\$ 104,234	\$ 6,068
Receipts:								
Taxes	1,074,036	-	-	-	-	-	-	-
Intergovernmental receipts	498,560	-	-	-	-	-	-	-
Charges for services	2,697	-	-	600	-	-	-	-
Fines and forfeits	42,048	-	-	-	-	-	-	-
Other receipts	70,755	-	335	-	-	-	46,696	214
Total receipts	<u>1,688,096</u>	<u>-</u>	<u>335</u>	<u>600</u>	<u>-</u>	<u>-</u>	<u>46,696</u>	<u>214</u>
Disbursements:								
Personal services	1,185,562	-	-	-	-	-	-	-
Supplies	55,063	-	-	-	-	-	7,038	-
Other services and charges	239,225	-	-	-	-	-	19,921	-
Debt service - principal and interest	-	-	-	-	-	-	-	-
Capital outlay	285,039	-	-	-	-	-	11,402	-
Other disbursements	-	4,210	-	500	-	-	598	-
Total disbursements	<u>1,764,889</u>	<u>4,210</u>	<u>-</u>	<u>500</u>	<u>-</u>	<u>-</u>	<u>38,959</u>	<u>-</u>
Excess (deficiency) of receipts over disbursements	<u>(76,793)</u>	<u>(4,210)</u>	<u>335</u>	<u>100</u>	<u>-</u>	<u>-</u>	<u>7,737</u>	<u>214</u>
Cash and investments - ending	<u>\$ 486,555</u>	<u>\$ -</u>	<u>\$ 143,505</u>	<u>\$ 100</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 111,971</u>	<u>\$ 6,282</u>

JACKSON COUNTY PUBLIC LIBRARY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2011  
 (Continued)

	State Technology Grant Fund	Rainy Day	Bond	Deferred Comp	Federal Tax	State Tax	County Tax
Cash and investments - beginning	\$ 5,423	\$ 125,296	\$ 161,675	\$ -	\$ -	\$ -	\$ -
Receipts:							
Taxes	-	-	337,264	-	-	-	-
Intergovernmental receipts	6,185	-	32,145	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	-	293	374	7,930	61,846	29,647	13,425
Total receipts	<u>6,185</u>	<u>293</u>	<u>369,783</u>	<u>7,930</u>	<u>61,846</u>	<u>29,647</u>	<u>13,425</u>
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	3,750	-	-	-	-	-	-
Debt service - principal and interest	-	-	409,368	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	-	-	-	7,930	61,846	29,647	13,425
Total disbursements	<u>3,750</u>	<u>-</u>	<u>409,368</u>	<u>7,930</u>	<u>61,846</u>	<u>29,647</u>	<u>13,425</u>
Excess (deficiency) of receipts over disbursements	<u>2,435</u>	<u>293</u>	<u>(39,585)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Cash and investments - ending	<u>\$ 7,858</u>	<u>\$ 125,589</u>	<u>\$ 122,090</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

JACKSON COUNTY PUBLIC LIBRARY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2011  
 (Continued)

	Section 125	United Way	Medicare	Flex Spending	AFLAC	FICA	Totals
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,113,424
Receipts:							
Taxes	-	-	-	-	-	-	1,411,300
Intergovernmental receipts	-	-	-	-	-	-	536,890
Charges for services	-	-	-	-	-	-	3,297
Fines and forfeits	-	-	-	-	-	-	42,048
Other receipts	33,742	6,617	12,582	17,620	6,994	36,536	345,606
Total receipts	<u>33,742</u>	<u>6,617</u>	<u>12,582</u>	<u>17,620</u>	<u>6,994</u>	<u>36,536</u>	<u>2,339,141</u>
Disbursements:							
Personal services	-	-	-	-	-	-	1,185,562
Supplies	-	-	-	-	-	-	62,101
Other services and charges	-	-	-	-	-	-	262,896
Debt service - principal and interest	-	-	-	-	-	-	409,368
Capital outlay	-	-	-	-	-	-	296,441
Other disbursements	33,742	6,617	12,582	17,620	6,994	36,536	232,247
Total disbursements	<u>33,742</u>	<u>6,617</u>	<u>12,582</u>	<u>17,620</u>	<u>6,994</u>	<u>36,536</u>	<u>2,448,615</u>
Excess (deficiency) of receipts over disbursements	-	-	-	-	-	-	(109,474)
Cash and investments - ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1,003,950</u>

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

	Operating	Levy Excess	Library Improvement Reserve	Public Library Access Card	Pass Through	Garnishment	Gift	Building
Cash and investments - beginning	\$ 486,555	\$ -	\$ 143,505	\$ 100	\$ -	\$ -	\$ 111,971	\$ 6,282
Receipts:								
Taxes	1,136,492	-	-	-	-	-	-	-
Intergovernmental receipts	663,932	20,228	-	-	-	-	-	-
Charges for services	3,580	-	-	150	-	-	12,759	-
Fines and forfeits	42,943	-	-	-	2,239	-	-	-
Other receipts	22,628	-	277	-	-	1,482	6,458	513
Total receipts	<u>1,869,575</u>	<u>20,228</u>	<u>277</u>	<u>150</u>	<u>2,239</u>	<u>1,482</u>	<u>19,217</u>	<u>513</u>
Disbursements:								
Personal services	1,217,440	-	-	-	-	-	-	-
Supplies	49,106	-	-	-	-	-	11,187	-
Other services and charges	277,159	-	-	-	-	-	5,428	-
Debt service - principal and interest	-	-	-	-	-	-	-	-
Capital outlay	246,166	-	20,839	-	-	-	3,989	-
Other disbursements	-	-	-	250	1,819	1,481	644	-
Total disbursements	<u>1,789,871</u>	<u>-</u>	<u>20,839</u>	<u>250</u>	<u>1,819</u>	<u>1,481</u>	<u>21,248</u>	<u>-</u>
Excess (deficiency) of receipts over disbursements	<u>79,704</u>	<u>20,228</u>	<u>(20,562)</u>	<u>(100)</u>	<u>420</u>	<u>1</u>	<u>(2,031)</u>	<u>513</u>
Cash and investments - ending	<u>\$ 566,259</u>	<u>\$ 20,228</u>	<u>\$ 122,943</u>	<u>\$ -</u>	<u>\$ 420</u>	<u>\$ 1</u>	<u>\$ 109,940</u>	<u>\$ 6,795</u>

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

	State Technology Grant Fund	Rainy Day	Bond	Deferred Comp	Federal Tax	State Tax	County Tax
Cash and investments - beginning	\$ 7,858	\$ 125,589	\$ 122,090	\$ -	\$ -	\$ -	\$ -
Receipts:							
Taxes	-	-	90,447	-	-	-	-
Intergovernmental receipts	6,185	-	8,552	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	5,055	256	182	7,050	78,856	30,134	13,603
Total receipts	<u>11,240</u>	<u>256</u>	<u>99,181</u>	<u>7,050</u>	<u>78,856</u>	<u>30,134</u>	<u>13,603</u>
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	14,175	-	-	-	-	-	-
Debt service - principal and interest	-	-	221,271	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	-	-	-	7,050	78,856	30,134	13,603
Total disbursements	<u>14,175</u>	<u>-</u>	<u>221,271</u>	<u>7,050</u>	<u>78,856</u>	<u>30,134</u>	<u>13,603</u>
Excess (deficiency) of receipts over disbursements	<u>(2,935)</u>	<u>256</u>	<u>(122,090)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Cash and investments - ending	<u>\$ 4,923</u>	<u>\$ 125,845</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

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

	Section 125	United Way	Medicare	Flex Spending	AFLAC	FICA	Totals
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,003,950
Receipts:							
Taxes	-	-	-	-	-	-	1,226,939
Intergovernmental receipts	-	-	-	-	-	-	698,897
Charges for services	-	-	-	-	-	-	16,489
Fines and forfeits	-	-	-	-	-	-	45,182
Other receipts	31,610	6,260	12,703	16,982	6,093	36,795	276,937
Total receipts	<u>31,610</u>	<u>6,260</u>	<u>12,703</u>	<u>16,982</u>	<u>6,093</u>	<u>36,795</u>	<u>2,264,444</u>
Disbursements:							
Personal services	-	-	-	-	-	-	1,217,440
Supplies	-	-	-	-	-	-	60,293
Other services and charges	-	-	-	-	-	-	296,762
Debt service - principal and interest	-	-	-	-	-	-	221,271
Capital outlay	-	-	-	-	-	-	270,994
Other disbursements	31,610	6,260	12,703	16,982	6,093	36,795	244,280
Total disbursements	<u>31,610</u>	<u>6,260</u>	<u>12,703</u>	<u>16,982</u>	<u>6,093</u>	<u>36,795</u>	<u>2,311,040</u>
Excess (deficiency) of receipts over disbursements	-	-	-	-	-	-	(46,596)
Cash and investments - ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 957,354</u>

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

	Operating	Sales Tax Fund	Levy Excess	Library Improvement Reserve	Public Library Access Card	Pass Through	Garnishment	Depository Control Fund
Cash and investments - beginning	\$ 566,259	\$ -	\$ 20,228	\$ 122,943	\$ -	\$ 420	\$ 1	\$ -
Receipts:								
Taxes	1,132,499	-	-	-	-	-	-	-
Intergovernmental receipts	540,780	-	-	-	-	-	-	-
Charges for services	1,995	-	-	-	500	-	-	-
Fines and forfeits	42,273	-	-	-	-	2,297	-	-
Other receipts	30,140	109	-	123,143	-	-	1,053	226,026
Total receipts	<u>1,747,687</u>	<u>109</u>	<u>-</u>	<u>123,143</u>	<u>500</u>	<u>2,297</u>	<u>1,053</u>	<u>226,026</u>
Disbursements:								
Personal services	1,192,062	-	-	-	-	-	-	-
Supplies	46,174	-	-	-	-	-	-	-
Other services and charges	281,562	-	-	-	-	-	-	-
Capital outlay	274,737	-	-	-	-	-	-	-
Other disbursements	-	-	20,228	122,953	450	2,076	1,053	226,026
Total disbursements	<u>1,794,535</u>	<u>-</u>	<u>20,228</u>	<u>122,953</u>	<u>450</u>	<u>2,076</u>	<u>1,053</u>	<u>226,026</u>
Excess (deficiency) of receipts over disbursements	<u>(46,848)</u>	<u>109</u>	<u>(20,228)</u>	<u>190</u>	<u>50</u>	<u>221</u>	<u>-</u>	<u>-</u>
Cash and investments - ending	<u>\$ 519,411</u>	<u>\$ 109</u>	<u>\$ -</u>	<u>\$ 123,133</u>	<u>\$ 50</u>	<u>\$ 641</u>	<u>\$ 1</u>	<u>\$ -</u>

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

	Gift	Building	State Technology Fund Grant	Rainy Day	Deferred Comp	Federal Tax	State Tax	County Tax
Cash and investments - beginning	\$ 109,940	\$ 6,795	\$ 4,923	\$ 125,845	\$ -	\$ -	\$ -	\$ -
Receipts:								
Taxes	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-
Fines and forfeits	215	-	-	-	-	-	-	-
Other receipts	15,261	831	4,363	194	5,760	76,178	29,717	13,533
Total receipts	15,476	831	4,363	194	5,760	76,178	29,717	13,533
Disbursements:								
Personal services	-	-	-	-	-	-	-	-
Supplies	13,048	-	-	-	-	-	-	-
Other services and charges	3,490	-	4,923	-	-	-	-	-
Capital outlay	7,035	6,293	-	-	-	-	-	-
Other disbursements	-	-	-	-	5,760	76,178	29,717	13,533
Total disbursements	23,573	6,293	4,923	-	5,760	76,178	29,717	13,533
Excess (deficiency) of receipts over disbursements	(8,097)	(5,462)	(560)	194	-	-	-	-
Cash and investments - ending	\$ 101,843	\$ 1,333	\$ 4,363	\$ 126,039	\$ -	\$ -	\$ -	\$ -

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

	Section 125	United Way	Medicare	Flex Spending	AFLAC	FICA	Totals
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 957,354
Receipts:							
Taxes	-	-	-	-	-	-	1,132,499
Intergovernmental receipts	-	-	-	-	-	-	540,780
Charges for services	-	-	-	-	-	-	2,495
Fines and forfeits	-	-	-	-	-	-	44,785
Other receipts	28,014	5,947	12,617	14,985	4,559	53,948	646,378
Total receipts	<u>28,014</u>	<u>5,947</u>	<u>12,617</u>	<u>14,985</u>	<u>4,559</u>	<u>53,948</u>	<u>2,366,937</u>
Disbursements:							
Personal services	-	-	-	-	-	-	1,192,062
Supplies	-	-	-	-	-	-	59,222
Other services and charges	-	-	-	-	-	-	289,975
Capital outlay	-	-	-	-	-	-	288,065
Other disbursements	27,126	5,947	12,617	14,985	4,559	53,948	617,156
Total disbursements	<u>27,126</u>	<u>5,947</u>	<u>12,617</u>	<u>14,985</u>	<u>4,559</u>	<u>53,948</u>	<u>2,446,480</u>
Excess (deficiency) of receipts over disbursements	<u>888</u>	-	-	-	-	-	(79,543)
Cash and investments - ending	<u>\$ 888</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 877,811</u>

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

	Operating	Sales Tax Fund	Levy Excess	Library Improvement Reserve	Public Library Access Card	Pass Through	Garnishment	Depository Control Fund
Cash and investments - beginning	\$ 519,411	\$ 109	\$ -	\$ 123,133	\$ 50	\$ 641	\$ 1	\$ -
Receipts:								
Taxes	1,185,487	-	-	-	-	-	-	-
Intergovernmental receipts	565,305	-	-	-	-	-	-	-
Charges for services	2,387	-	-	-	650	4	-	-
Fines and forfeits	43,106	-	-	-	-	2,165	-	-
Other receipts	11,232	38	-	12	-	-	4,305	680,954
Total receipts	<u>1,807,517</u>	<u>38</u>	<u>-</u>	<u>12</u>	<u>650</u>	<u>2,169</u>	<u>4,305</u>	<u>680,954</u>
Disbursements:								
Personal services	1,170,885	-	-	-	-	-	4,306	-
Supplies	45,681	-	-	-	-	-	-	-
Other services and charges	290,057	-	-	-	-	738	-	-
Capital outlay	238,699	-	-	-	-	-	-	-
Other disbursements	-	109	-	-	550	1,681	-	680,954
Total disbursements	<u>1,745,322</u>	<u>109</u>	<u>-</u>	<u>-</u>	<u>550</u>	<u>2,419</u>	<u>4,306</u>	<u>680,954</u>
Excess (deficiency) of receipts over disbursements	<u>62,195</u>	<u>(71)</u>	<u>-</u>	<u>12</u>	<u>100</u>	<u>(250)</u>	<u>(1)</u>	<u>-</u>
Cash and investments - ending	<u>\$ 581,606</u>	<u>\$ 38</u>	<u>\$ -</u>	<u>\$ 123,145</u>	<u>\$ 150</u>	<u>\$ 391</u>	<u>\$ -</u>	<u>\$ -</u>

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

	Gift	Building	State Technology Fund Grant	Rainy Day	Deferred Comp	Federal Tax	State Tax	County Tax
Cash and investments - beginning	\$ 101,843	\$ 1,333	\$ 4,363	\$ 126,039	\$ -	\$ -	\$ -	\$ -
Receipts:								
Taxes	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-
Other receipts	31,721	2,300	-	13	5,460	75,656	30,522	13,806
Total receipts	31,721	2,300	-	13	5,460	75,656	30,522	13,806
Disbursements:								
Personal services	-	-	-	-	5,460	75,656	30,522	13,806
Supplies	13,299	-	-	-	-	-	-	-
Other services and charges	8,743	-	4,307	-	-	-	-	-
Capital outlay	10,126	-	-	-	-	-	-	-
Other disbursements	13	-	-	-	-	-	-	-
Total disbursements	32,181	-	4,307	-	5,460	75,656	30,522	13,806
Excess (deficiency) of receipts over disbursements	(460)	2,300	(4,307)	13	-	-	-	-
Cash and investments - ending	\$ 101,383	\$ 3,633	\$ 56	\$ 126,052	\$ -	\$ -	\$ -	\$ -

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

	Section 125	United Way	Medicare	Flex Spending	AFLAC	FICA	Totals
Cash and investments - beginning	\$ 888	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 877,811
Receipts:							
Taxes	-	-	-	-	-	-	1,185,487
Intergovernmental receipts	-	-	-	-	-	-	565,305
Charges for services	-	-	-	-	-	-	3,041
Fines and forfeits	-	-	-	-	-	-	45,271
Other receipts	23,142	4,686	12,800	16,808	3,178	54,728	971,361
Total receipts	<u>23,142</u>	<u>4,686</u>	<u>12,800</u>	<u>16,808</u>	<u>3,178</u>	<u>54,728</u>	<u>2,770,465</u>
Disbursements:							
Personal services	22,985	4,686	12,800	16,808	2,953	54,728	1,415,595
Supplies	-	-	-	-	-	-	58,980
Other services and charges	-	-	-	-	-	-	303,845
Capital outlay	-	-	-	-	-	-	248,825
Other disbursements	-	-	-	-	-	-	683,307
Total disbursements	<u>22,985</u>	<u>4,686</u>	<u>12,800</u>	<u>16,808</u>	<u>2,953</u>	<u>54,728</u>	<u>2,710,552</u>
Excess (deficiency) of receipts over disbursements	<u>157</u>	-	-	-	225	-	59,913
Cash and investments - ending	<u>\$ 1,045</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 225</u>	<u>\$ -</u>	<u>\$ 937,724</u>

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

	Operating	Sales Tax Fund	Library Improvement Reserve	Public Library Access Card	Pass Through	Garnishment	Depository Control Fund	Gift
Cash and investments - beginning	\$ 581,606	\$ 38	\$ 123,145	\$ 150	\$ 391	\$ -	\$ -	\$ 101,383
Receipts:								
Taxes	1,261,305	-	-	-	-	-	-	-
Intergovernmental receipts	569,504	-	-	-	-	-	-	-
Charges for services	2,751	-	-	585	-	-	-	-
Fines and forfeits	39,945	-	-	-	2,344	-	-	-
Other receipts	14,749	109	-	-	-	6,756	725,071	19,479
Total receipts	<u>1,888,254</u>	<u>109</u>	<u>-</u>	<u>585</u>	<u>2,344</u>	<u>6,756</u>	<u>725,071</u>	<u>19,479</u>
Disbursements:								
Personal services	1,294,795	-	-	-	-	6,756	-	-
Supplies	43,920	-	-	-	-	-	-	11,889
Other services and charges	319,087	-	-	-	2,252	-	-	16,404
Capital outlay	247,044	-	-	-	-	-	-	23,684
Other disbursements	-	39	-	670	-	-	725,071	-
Total disbursements	<u>1,904,846</u>	<u>39</u>	<u>-</u>	<u>670</u>	<u>2,252</u>	<u>6,756</u>	<u>725,071</u>	<u>51,977</u>
Excess (deficiency) of receipts over disbursements	<u>(16,592)</u>	<u>70</u>	<u>-</u>	<u>(85)</u>	<u>92</u>	<u>-</u>	<u>-</u>	<u>(32,498)</u>
Cash and investments - ending	<u>\$ 565,014</u>	<u>\$ 108</u>	<u>\$ 123,145</u>	<u>\$ 65</u>	<u>\$ 483</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 68,885</u>

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

	Building	State Technology Fund Grant	Rainy Day	Deferred Comp	Federal Tax	State Tax	County Tax
Cash and investments - beginning	\$ 3,633	\$ 56	\$ 126,052	\$ -	\$ -	\$ -	\$ -
Receipts:							
Taxes	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	200	8,303	-	4,420	94,750	34,313	15,512
Total receipts	<u>200</u>	<u>8,303</u>	<u>-</u>	<u>4,420</u>	<u>94,750</u>	<u>34,313</u>	<u>15,512</u>
Disbursements:							
Personal services	-	-	-	4,420	94,750	34,313	15,512
Supplies	-	-	-	-	-	-	-
Other services and charges	-	4,155	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-	-
Total disbursements	<u>-</u>	<u>4,155</u>	<u>-</u>	<u>4,420</u>	<u>94,750</u>	<u>34,313</u>	<u>15,512</u>
Excess (deficiency) of receipts over disbursements	<u>200</u>	<u>4,148</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Cash and investments - ending	<u>\$ 3,833</u>	<u>\$ 4,204</u>	<u>\$ 126,052</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

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

	Section 125	United Way	Medicare	Flex Spending	AFLAC	FICA	Totals
Cash and investments - beginning	\$ 1,045	\$ -	\$ -	\$ -	\$ 225	\$ -	\$ 937,724
Receipts:							
Taxes	-	-	-	-	-	-	1,261,305
Intergovernmental receipts	-	-	-	-	-	-	569,504
Charges for services	-	-	-	-	-	-	3,336
Fines and forfeits	-	-	-	-	-	-	42,289
Other receipts	10,084	6,231	14,316	12,153	3,030	61,212	1,030,688
Total receipts	10,084	6,231	14,316	12,153	3,030	61,212	2,907,122
Disbursements:							
Personal services	11,129	6,231	14,316	12,153	3,142	61,212	1,558,729
Supplies	-	-	-	-	-	-	55,809
Other services and charges	-	-	-	-	-	-	341,898
Capital outlay	-	-	-	-	-	-	270,728
Other disbursements	-	-	-	-	-	-	725,780
Total disbursements	11,129	6,231	14,316	12,153	3,142	61,212	2,952,944
Excess (deficiency) of receipts over disbursements	(1,045)	-	-	-	(112)	-	(45,822)
Cash and investments - ending	\$ -	\$ -	\$ -	\$ -	\$ 113	\$ -	\$ 891,902

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

	Operating	Sales Tax Fund	Library Improvement Reserve	Public Library Access Card	Pass Through	Garnishment	Depository Control Fund	Gift
Cash and investments - beginning	\$ 565,014	\$ 108	\$ 123,145	\$ 65	\$ 483	\$ -	\$ -	\$ 68,885
Receipts:								
Taxes	1,264,165	-	-	-	-	-	-	-
Intergovernmental receipts	578,254	-	-	-	-	-	-	-
Charges for services	2,732	-	-	390	-	-	-	-
Fines and forfeits	37,957	-	-	65	2,332	-	-	41
Other receipts	8,194	103	10	-	-	6,084	736,561	18,784
Total receipts	<u>1,891,302</u>	<u>103</u>	<u>10</u>	<u>455</u>	<u>2,332</u>	<u>6,084</u>	<u>736,561</u>	<u>18,825</u>
Disbursements:								
Personal services	1,284,471	-	-	-	-	6,084	736,561	-
Supplies	53,537	-	-	-	-	-	-	11,410
Other services and charges	308,634	-	-	-	-	-	-	4,611
Capital outlay	314,728	-	-	-	-	-	-	3,084
Other disbursements	-	109	-	455	2,230	-	-	-
Total disbursements	<u>1,961,370</u>	<u>109</u>	<u>-</u>	<u>455</u>	<u>2,230</u>	<u>6,084</u>	<u>736,561</u>	<u>19,105</u>
Excess (deficiency) of receipts over disbursements	<u>(70,068)</u>	<u>(6)</u>	<u>10</u>	<u>-</u>	<u>102</u>	<u>-</u>	<u>-</u>	<u>(280)</u>
Cash and investments - ending	<u>\$ 494,946</u>	<u>\$ 102</u>	<u>\$ 123,155</u>	<u>\$ 65</u>	<u>\$ 585</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 68,605</u>

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

	Building	State Technology Fund Grant	Rainy Day	Deferred Comp	Federal Tax	State Tax	County Tax
Cash and investments - beginning	\$ 3,833	\$ 4,204	\$ 126,052	\$ -	\$ -	\$ -	\$ -
Receipts:							
Taxes	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	107,969	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	300	-	-	3,710	92,482	32,283	15,167
Total receipts	<u>300</u>	<u>-</u>	<u>107,969</u>	<u>3,710</u>	<u>92,482</u>	<u>32,283</u>	<u>15,167</u>
Disbursements:							
Personal services	-	-	-	3,710	92,482	28,627	13,438
Supplies	-	-	-	-	-	-	-
Other services and charges	-	4,204	-	-	-	-	-
Capital outlay	2,659	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-	-
Total disbursements	<u>2,659</u>	<u>4,204</u>	<u>-</u>	<u>3,710</u>	<u>92,482</u>	<u>28,627</u>	<u>13,438</u>
Excess (deficiency) of receipts over disbursements	<u>(2,359)</u>	<u>(4,204)</u>	<u>107,969</u>	<u>-</u>	<u>-</u>	<u>3,656</u>	<u>1,729</u>
Cash and investments - ending	<u>\$ 1,474</u>	<u>\$ -</u>	<u>\$ 234,021</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 3,656</u>	<u>\$ 1,729</u>

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

	Section 125	United Way	Medicare	Flex Spending	AFLAC	FICA	Totals
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ -	\$ 113	\$ -	\$ 891,902
Receipts:							
Taxes	-	-	-	-	-	-	1,264,165
Intergovernmental receipts	-	-	-	-	-	-	686,223
Charges for services	-	-	-	-	-	-	3,122
Fines and forfeits	-	-	-	-	-	-	40,395
Other receipts	13,019	6,560	14,023	15,664	2,930	59,957	1,025,831
Total receipts	13,019	6,560	14,023	15,664	2,930	59,957	3,019,736
Disbursements:							
Personal services	13,019	6,560	14,023	15,664	2,773	59,957	2,277,369
Supplies	-	-	-	-	-	-	64,947
Other services and charges	-	-	-	-	-	-	317,449
Capital outlay	-	-	-	-	-	-	320,471
Other disbursements	-	-	-	-	-	-	2,794
Total disbursements	13,019	6,560	14,023	15,664	2,773	59,957	2,983,030
Excess (deficiency) of receipts over disbursements	-	-	-	-	157	-	36,706
Cash and investments - ending	\$ -	\$ -	\$ -	\$ -	\$ 270	\$ -	\$ 928,608

JACKSON COUNTY PUBLIC LIBRARY  
 SCHEDULE OF LEASES AND DEBT  
 December 31, 2016

Lessor	Purpose	Annual Lease Payment	Lease Beginning Date	Lease Ending Date
Governmental activities:				
Pitney Bowes	Postage meter at Seymour Library	\$ 1,287	9/30/2012	9/30/2017
Toshiba	3 photocopiers 15 printers at Seymour Library	<u>25,632</u>	10/25/2012	1/25/2018
Total governmental activities		<u>26,919</u>		
Total of annual lease payments		<u><u>\$ 26,919</u></u>		

JACKSON COUNTY 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	\$ 27,000
Buildings	6,550,000
Machinery, equipment, and vehicles	217,182
Books and other	2,709,257
Total governmental activities	9,503,439
Total capital assets	\$ 9,503,439

#### 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/>.